

ABSTRAK

Penelitian ini bertujuan untuk: 1) mengidentifikasi dan mengevaluasi bagaimana perusahaan batubara mengelola tanggung jawab sosial mereka terhadap masyarakat sekitar perusahaan dari perspektif kepastian hukum, 2) menilai bagaimana pengaturan tanggung jawab sosial perusahaan batubara terhadap masyarakat sekitar perusahaan berdampak pada kemanfaatan hukum. Metode penelitian yang diterapkan adalah pendekatan yuridis normatif, yang mencakup pertimbangan terhadap aspek hukum, konsep-konsep teoretis. Tanggung jawab sosial perusahaan batubara terhadap masyarakat sekitar perusahaan memiliki peranan yang sangat penting dalam menciptakan kepastian dan kemanfaat hukum. Secara keseluruhan, tanggung jawab sosial perusahaan Batubara diatur oleh berbagai regulasi, seperti Undang-Undang Nomor 40 Tahun 2007 mengenai Perseroan Terbatas, Peraturan Pemerintah Nomor 47 Tahun 2012 tentang Tanggung Jawab Sosial dan Lingkungan, serta Undang-Undang Nomor 25 Tahun 2007 tentang Penanaman Modal dan Undang-Undang Nomor 19 Tahun 2003 tentang Badan Usaha Milik Negara. Selain itu, ada perubahan dan penyesuaian yang dilakukan melalui aturan, seperti Peraturan Menteri Badan Usaha Milik Negara Nomor PER-07/MBU/7/2017 dan Peraturan Menteri Badan Usaha Milik Negara Nomor PER-09/MBU/07/2015 yang mengatur Program Kemitraan dan Program Bina Lingkungan Badan Usaha Milik Negara. Menurut peraturan yang berlaku, ada tantangan dalam mengatur tanggung jawab sosial karena kekurangan dalam mengalokasikan serta mengelola tanggung jawab sosial perusahaan, variasi dalam konsep tanggung jawab sosial perusahaan di berbagai undang-undang, beragam penafsiran terhadap standar yang diatur dalam UUPT 2007, kurangnya konsistensi dalam penyaluran dana tanggung jawab sosial perusahaan antara undang-undang, dan belum adanya sanksi yang tegas bagi perusahaan yang melalaikan tanggung jawab sosialnya. Untuk memastikan bahwa tanggung jawab sosial perusahaan mencerminkan kepastian dan manfaat hukum di masa depan, diperlukan penyegaran regulasi terkait. Peraturan tersebut harus secara spesifik menetapkan ketentuan tentang tanggung jawab sosial perusahaan, menjaga konsistensi konsep, menjelaskan proses distribusi dan manajemen, mengatur standar yang wajar dan sesuai dalam alokasi anggaran, merinci cara implementasinya, serta menunjuk pihak yang bertanggung jawab atas pengawasan dan evaluasi kesesuaian dan kewajiban tersebut. Sanksi yang tegas juga perlu diatur untuk perusahaan yang melanggar tanggung jawab sosial perusahaan sesuai dengan hukum yang berlaku.

Kata Kunci : Tanggung Jawab Sosial Perusahaan , Kepastian Hukum, Kemanfaatan Masyarakat

ABSTRACT

The purpose of this research is twofold: 1) to understand and analyze the regulation of corporate social responsibility of coal mining companies towards local communities from the perspective of legal certainty, and 2) to understand and analyze the regulation of corporate social responsibility of coal mining companies towards local communities from the perspective of legal benefit. This study employs a normative juridical research method with legislative approach, conceptual approach, and comparative approach. Corporate social responsibility of coal mining companies towards local communities is an essential aspect in building legal certainty and benefit. The final results indicate that the regulation of corporate social responsibility of coal mining companies is stipulated in legislation, particularly in Law Number 40 of 2007 concerning Limited Liability Companies as well as Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility, Law Number 25 of 2007 concerning Investment, Law Number 19 of 2003 concerning State-Owned Enterprises along with Minister of State-Owned Enterprises Regulation Number PER-07/MBU/7/2017 regarding the Second Amendment to Minister of State-Owned Enterprises Regulation Number PER-09/MBU/07/2015 concerning Partnership and Community Development Programs of State-Owned Enterprises. Based on these legislative regulations, there are issues in the regulation of social responsibility, namely the lack of clarity regarding the distribution and management of corporate social responsibility, differing concepts of corporate social responsibility within legislation, ambiguous standards of appropriateness and reasonableness outlined in the Law on Limited Liability Companies of 2007 leading to multiple interpretations, unclear and uniform patterns of allocation of corporate social responsibility funds among laws, and the absence of clear sanctions for companies failing to fulfill corporate social responsibility. Therefore, to achieve a regulatory framework for corporate social responsibility that embodies legal certainty and benefit in the future, it is necessary to reform regulations concerning corporate social responsibility, where the regulation should be specifically and clearly defined in legislation, ensuring consistency in concepts, clarity in distribution and management, standards of appropriateness and reasonableness in budgeting, implementation, competent oversight and evaluation of such appropriateness and reasonableness, as well as clear sanctions for companies failing to fulfill corporate social responsibility outlined in legislation.

Keywords: Corporate Social Responsibility, Legal Certainty, Community Benefits