

**IMPLEMENTASI CORPORATE SOCIAL RESPONSIBILITY  
BERDASARKAN UNDANG-UNDANG NOMOR 40 TAHUN 2007  
TENTANG PERSEROAN TERBATAS DI PT. DJARUM KUDUS  
SEBAGAI WUJUD TANGGUNG JAWAB SOSIAL DAN  
LINGKUNGAN UNTUK PELAYANAN MASYARAKAT SEKITAR**

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**ABSTRAK**

Penelitian ini dengan judul Implementasi *Corporate Social Responsibility* Berdasarkan Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas di PT. Djarum Kudus sebagai Wujud Tanggung Jawab Sosial dan Lingkungan untuk Pelayanan Masyarakat Sekitar. CSR (*Corporate Social Responsibility*) merupakan salah satu kewajiban yang harus dilaksanakan oleh perusahaan sesuai dengan isi pasal 74 Undang-Undang Perseroan Terbatas (UUPT) yang terbaru, yakni UU Nomor 40 Tahun 2007, termasuk dalam hal ini PT. Djarum Kudus. Penelitian ini bertujuan untuk mengetahui penerapan *Corporate Social Responsibility* PT. Djarum Kudus sebagai wujud tanggung jawab sosial perusahaan untuk pelayanan masyarakat sekitar serta mencermati faktor-faktor apa saja yang menghambat penerapan *Corporate Social Responsibility* PT. Djarum Kudus tersebut.

Metode pendekatan yang digunakan adalah yuridis sosiologis dan pengambilan datanya dilakukan dengan menggunakan metode wawancara dengan lokasi penelitian di PT Djarum Kudus. Metode penentuan sampel digunakan dengan purposive sampling, sedangkan hasil pengolahan datanya disajikan dalam bentuk deskriptif analisis.

Hasil penelitian ini menunjukkan bahwa pelaksanaan tanggung jawab sosial perusahaan/ CSR PT Djarum secara umum sudah dilaksanakan berdasar ketentuan yang berlaku yakni ketentuan Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas sebagai peraturan yang memayungi pelaksanaan tanggung jawab sosial perusahaan/CSR di Indonesia dan Peraturan Pemerintah Nomor 47 Tahun 2012 tentang Tanggung Jawab Sosial dan Lingkungan Perseroan Terbatas sebagai peraturan pelaksanaannya. PT Djarum Kudus menemui beberapa kendala dalam mengimplementasikan tanggung jawab sosialnya, seperti pandangan negatif dari sebagian masyarakat mengenai kegiatan CSR sebagai bentuk promosi perusahaan.

**Kata kunci :** Implementasi, *corporate social responsibility*, PT. Djarum Kudus

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**IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY  
BASED ON LAW NUMBER 40 OF 2007 CONCERNING LIMITED  
COMPANY IN PT. HOLY DJARUM AS THE WUJUD OF SOCIAL  
AND ENVIRONMENTAL RESPONSIBILITY FOR COMMUNITY  
SERVICE AROUND**

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**ABSTRACT**

*This study with the title Implementation of Corporate Social Responsibility Based on Law Number 40 of 2007 concerning Limited Liability Companies in PT Djarum Kudus as a Form of Social and Environmental Responsibility for the Service of Surrounding Communities. CSR (Corporate Social Responsibility) is one of the obligations that must be carried out by companies in accordance with the contents of article 74 of the latest Limited Liability Company Law, namely Law Number 40 of 2007, including in this case PT. Djarum Kudus. This research aims to find out the application of PT. Djarum Kudus as a form of corporate social responsibility for the service of the surrounding community and observing what factors are almost the implementation of the Corporate Social Responsibility of PT. Djarum Kudus.*

*The method of approach used is sociological juridical and the data collection is done by using the interview method with the research location at PT Djarum Kudus. The sampling method is used by purposive sampling, while the results of data processing are presented in the form of descriptive analysis.*

*The results of this study indicate that the implementation of corporate social responsibility / CSR of PT Djarum in general has been carried out based on the applicable provisions, namely the provisions of Law Number 40 of 2007 concerning Limited Liability Companies as a rule that covers the implementation of corporate social responsibility / CSR in Indonesia and Government Regulations Number 47 of 2012 concerning Corporate Social and Environmental Responsibility of Limited Liability Companies as implementing regulations. PT Djarum iKudus encountered several obstacles in implementing its social responsibilities, such as negative views from some communities regarding CSR activities as a form of corporate promotion.*

**Keywords:** *Implementation, corporate social responsibility, PT. Djarum Kudus*

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