

ABSTRAK

Penelitian ini membahas tentang pemberian cost recovery terhadap Corporate Social Responsibility yang terdapat dalam perusahaan hulu migas. Berdasarkan Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas, Corporate Social Responsibility merupakan komitmen perusahaan agar memberikan kontribusi demi meningkatkan kesejahteraan masyarakat dan lingkungan. Sudah seharusnya biaya Corporate Social Responsibility menjadi tanggung jawab perusahaan, dalam hal ini perusahaan hulu migas. Akan tetapi biaya Corporate Social Responsibility dapat diberikan penggantian berupa Cost recovery dalam industri hulu migas. Oleh karena itu penelitian ini dilakukan untuk mengetahui bagaimana pelaksanaan kewajiban CSR pada perusahaan hulu migas dan untuk mengetahui mengenai aturan pelaksanaan Corporate Social Responsibility pada perusahaan hulu migas yang seharusnya.

Metode yang digunakan dalam penelitian ini adalah penelitian normatif, yang menggunakan pendekatan perundang-undangan dan pendekatan konsep dalam menganalisa. Hasil penelitian ini menunjukkan bahwa masih terdapat kekosongan hukum dalam undang-undang perseroan terbatas terkait kriteria waktu pelaksanaan Tanggung Jawab Sosial dan Lingkungan yang kemudian menimbulkan ketidakpastian hukum dalam konsep pelaksanaan Corporate Social Responsibility yang terdapat dalam peraturan-peraturan di Indonesia. Terutama dalam aturan CSR perusahaan hulu migas.

Kata Kunci: *Cost Recovery, Corporate Social Responsibility, Perusahaan Hulu Migas.*

ABSTRACT

This study discusses the provision of cost recovery for Corporate Social Responsibility contained in upstream oil and gas companies. Based on Law Number 40 of 2007 concerning Limited Liability Companies, Corporate Social Responsibility is a company's commitment to contribute to improving the welfare of society and the environment. Corporate Social Responsibility costs should be the responsibility of the company, in this case the upstream oil and gas company. However, the costs of Corporate Social Responsibility can be reimbursed in the form of cost recovery in the upstream oil and gas industry. Therefore, this study was conducted to find out how the Company Law generally regulates when a company is obliged to implement Corporate Social Responsibility and to find out what the implementation of Corporate Social Responsibility in upstream oil and gas companies should be.

The method used in this research is normative research, which uses a statutory approach and a conceptual approach in analyzing. The results of this study indicate that there is still a legal vacuum in the company law regarding the timing of the implementation of Social and Environmental Responsibility which then creates legal uncertainty in the concept of implementing Corporate Social Responsibility contained in Indonesian regulations.

Keywords: *Cost Recovery, Corporate Social Responsibility, Upstream Oil and Gas Company.*