

# Aspek Globalisasi Prinsip Akuntabilitas di PT Unilever Indonesia Tbk menurut Pasal 3 Ayat ( I ) Undang-Undang Nomor 25 Tahun 2007 = Globalization Aspect of the Principle of Accountability in PT Unilever Indonesia Tbk according to Article 3 Paragraph ( I ) of Law Number 25 Year 2007

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## Abstrak

Liberalisasi dan globalisasi ekonomi sudah melanda seluruh dunia, termasuk dalam penanaman modal. Bahwa dalam menghadapi perubahan perekonomian global tersebut, perlu diciptakan iklim penanaman modal yang kondusif, promotif, memberikan kepastian hukum, keadilan dan efisien dengan tetap memperhatikan kepentingan nasional. Adapun permasalahan yang diangkat dalam penelitian ini adalah mengenai analisis hukum peraturan penanaman modal terkait mekanisme prinsip akuntabilitas dan bagaimana prinsip akuntabilitas di PT Unilever Indonesia Tbk dalam rangka terjadinya globalisasi, serta bagaimana peran Notaris dalam penerapan prinsip akuntabilitas di PT Unilever Indonesia Tbk. Untuk menjawab permasalahan tersebut digunakan metode penelitian yuridis normatif yang bersifat deskriptif analitis dengan teknik pengumpulan data yang diperoleh melalui studi dokumen yang kemudian akan dihubungkan dengan praktek pelaksanaan hukum berkeadilan dengan pengaruh globalisasi disandingkan dengan peran Notaris dalam pelaksanaan prinsip akuntabilitas di PT Unilever Indonesia Tbk. Hasil analisis adalah bahwa prinsip Akuntabilitas menurut Pasal 3 Ayat ( I ) Undang-Undang Nomor 25 Tahun 2007 tentang Penanaman Modal telah efektif dilaksanakan di PT Unilever Indonesia Tbk, yang dapat terlihat dari penyampaian dalam Laporan Tahunan 2019 atas kejelasan struktur organisasi dan tugas serta tanggung jawab masing-masing organ PT Unilever Indonesia Tbk sesuai dengan prinsip Good Corporate Governance yang dikeluarkan oleh OECD 2004 dan KNKG 2006 yang terkandung di dalam peraturan perundang-undangan. Mengenai peran Notaris dalam penerapan prinsip akuntabilitas di PT Unilever Indonesia Tbk, bahwa Notaris berperan meresmikan atau ver/eden Akta serta memberikan penyuluhan hukum kepada pendiri Perseroan, yang dalam mengkonstantir kehendak para pihak, Notaris harus mengarahkan isi Akta agar sesuai dengan peraturan perundang-undangan yang berlaku sehingga penerapan prinsip akuntabilitas dapat dilaksanakan.

.....Economic liberalization and globalization have hit the whole world, including in investment. Whereas in facing these changes in the global economy, it is necessary to create an investment climate that is conducive, promotive, provides legal certainty, justice and efficiency while still paying attention to national interests. The problems of this study are about the analysis of investment regulation related to the mechanism of accountability principles and how the accountability principle at PT Unilever Indonesia Tbk in the context of globalization, as well as the role of the Notary in applying the principle of accountability at PT Unilever Indonesia Tbk. To answer this problem, a normative juridical research method which is use a descriptive analytical with data collection techniques obtained through document study will be linked to the practice of law enforcement related to the effect of globalization juxtaposed with the role of the Notary in implementing the principle of accountability at PT Unilever Indonesia Tbk. The result of the analysis is

that the principle of Accountability according to Article 3 Paragraph (I) of Law Number 25 of 2007 concerning Investment has been effectively implemented at PT Unilever Indonesia Tbk, which can be seen from the submission in the 2019 Annual Report on the clarity of the organizational structure, duties and responsibilities of each organ of PT Unilever Indonesia Tbk which in accordance to the principles of Good Corporate Governance issued by OECD 2004 and KNKG 2006 that contained in the laws and regulations.

Regarding to the role of the Notmy in applying the principle of accountability at PT Unilever Indonesia Tbk, the Notmy has the role of formalizing or verleden the Deed as well as providing legal counseling to the founders of the Company, which in controlling the will of the parties, the Notw y must direct the contents of the Deed so that it accordance with the applicable laws and the principle of accountability can be implemented.