UNIVERSITAS
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**Urgensi Konsolidasi Peraturan Environmental, Social, And Governance Bagi Perseroan Terbatas Demi
Mewujudkan Kepastian Hukum Di Indonesia**
Vini Juliana, Prof. Dr. Mailinda Eka Yuniza, S.H., LL.M.
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THE URGENCY OF CONSOLIDATING ENVIRONMENTAL, SOCIAL, AND GOVERNANCE REGULATIONS FOR LIMITED LIABILITY COMPANIES TO REALIZE LEGAL CERTAINTY IN INDONESIA

Vini Juliana[*] *and* Mailinda Eka Yuniza[**]

ABSTRACT

This thesis, "The Urgency of Consolidating Environmental, Social, and Governance Regulations for Limited Liability Companies to Ensure Legal Certainty in Indonesia," aims to analyze the critical need to unify fragmented ESG regulations. It focuses on formulating a policy model that provides legal certainty for businesses in fulfilling their ESG responsibilities.

This research employs a normative juridical method, supported by a comparative legal approach to the European Union's Corporate Sustainability Reporting Directive (CSRD). Secondary data from laws and legal literature were analyzed deductively to map regulatory gaps and implementation barriers.

The findings indicate that the current fragmented rules create legal uncertainty for Limited Liability Companies and enable greenwashing. Therefore, it is recommended to conduct regulatory consolidation by establishing an integrated master regulation, centralizing the digital reporting system, and strengthening the directors' fiduciary duty. These measures are expected to eliminate regulatory overlaps and enhance corporate accountability.

Keyword: *ESG (Environmental, Social, and Governance), Regulatory Consolidation, Limited Liability Companies, Legal Certainty.*

[*] *Student, Master of Laws UGM (Jakarta Campus), Faculty of Law, Universitas Gadjah Mada, Yogyakarta. Email: vinijuliana@mail.ugm.ac.id*

[**] *Professor at Administrative Law, Faculty of Law Universitas Gadjah Mada, Yogyakarta. Email: mailinda@ugm.ac.id*

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"URGENSI KONSOLIDASI PERATURAN *ENVIRONMENTAL, SOCIAL, AND GOVERNANCE* BAGI PERSEROAN TERBATAS DEMI MEWUJUDKAN KEPASTIAN HUKUM DI INDONESIA"

Vini Juliana[*] dan Mailinda Eka Yuniza[**]

INTISARI

Tesis berjudul "Urgensi Konsolidasi Peraturan *Environmental, Social, and Governance* bagi Perseroan Terbatas demi Mewujudkan Kepastian Hukum di Indonesia" ini bertujuan untuk menganalisis kebutuhan mendesak akan penyatuan berbagai aturan ESG yang saat ini masih terpecah-pecah. Fokus utamanya adalah merumuskan model kebijakan yang mampu memberikan kepastian hukum bagi pelaku usaha dalam menjalankan tanggung jawab ESG.

Penelitian ini menggunakan metode yuridis normatif yang didukung dengan pendekatan perbandingan hukum terhadap *Corporate Sustainability Reporting Directive* (CSRD) di Uni Eropa. Data sekunder berupa peraturan perundang-undangan dan literatur hukum dianalisis secara deduktif untuk memetakan celah regulasi serta hambatan implementasi di lapangan.

Hasil penelitian menunjukkan bahwa fragmentasi aturan saat ini menciptakan ketidakpastian bagi Perseroan Terbatas dan membuka ruang bagi praktik *greenwashing*. Oleh karena itu, direkomendasikan adanya konsolidasi regulasi melalui pembentukan aturan induk yang terintegrasi, sentralisasi sistem pelaporan digital, serta penguatan tanggung jawab hukum (*fiduciary duty*) direksi. Langkah ini diharapkan mampu menghapus tumpang tindih aturan dan meningkatkan akuntabilitas korporasi.

Kata Kunci: ESG, Konsolidasi Regulasi, Perseroan Terbatas, Kepastian Hukum

[*] Mahasiswa, Program Studi Magister Ilmu Hukum (Kampus Jakarta), Fakultas Hukum Universitas Gadjah Mada, Yogyakarta. Email vinijuliana@mail.ugm.ac.id
[**] Guru Besar Hukum Administrasi Negara, Fakultas Hukum, Universitas Gadjah Mada, Yogyakarta. Email: mailinda@ugm.ac.id