

ABSTRAK

Kemudahan pendirian Perseroan Terbatas Perorangan Usaha Mikro Kecil (PT Perorangan UMK) menimbulkan celah hukum karena terdapat pemusatan kekuasaan dengan kemudahan yang berlebihan pada PT Perorangan UMK, khususnya berkaitan dengan pertanggungjawaban pemegang saham dan perlindungan bagi kreditur terhadap risiko gagal bayar PT Perorangan UMK. Metode penelitian yang digunakan ialah yuridis normatif yang bersifat kualitatif yang didasarkan pada penelitian pustaka. Sumber data berasal dari sumber data sekunder dan data tersier. Data tersebut dianalisis menggunakan pola pikir deduktif dengan metode deskriptif dan analisis data menggunakan *conceptual approach* dan *statute approach*. Berdasarkan hasil penelitian ditemukan bahwa konsep pertanggungjawaban pada PT Perorangan UMK adalah pertanggungjawaban terbatas dan perlindungan bagi kreditur terhadap risiko gagal bayar PT Perorangan UMK adalah melalui penegakan upaya hukum non-litigasi dan litigasi. Kesimpulan utama adalah pentingnya peninjauan kembali risiko yang muncul terhadap penambahan Pasal 153J yang telah diatur perubahannya dalam Pasal 109 UU Cipta Kerja mengenai pembatasan pertanggungjawaban UMK yang belum mengatur lebih lanjut mengenai perlindungan kreditur PT Perorangan UMK.

Kata Kunci: Pertanggungjawaban, Perseroan Perorangan, Pemegang saham, Kreditur

ABSTRACT

The ease of establishing a Micro Small Business Individual Limited Liability Company (PT Perorangan UMK) creates a legal loophole because there is a concentration of power with excessive convenience in PT Perorangan UMK, particularly with regard to shareholder accountability and protection for creditors against the risk of default by PT Perorangan UMK. The research method used is normative juridical which is qualitative in nature based on literature research. Data sources come from secondary data sources and tertiary data. The data was analyzed using a deductive mindset with a descriptive method and data analysis using a conceptual approach and a statute approach. Based on the results of the study, it was found that the concept of liability at PT Perorangan UMK is limited liability and protection for creditors against the risk of default by PT Perorangan UMK is through the enforcement of non-litigation and litigation legal remedies. The main conclusion is the importance of reviewing the risks that arise from the addition of Article 153J which has been amended in Article 109 of the Job Creation Law regarding the limitation of MSEs' liability which has not further regulated the protection of PT Perorangan UMK creditors.

Keywords: Liability, Individual Company, Sharholders, Creditors.