



Liability of Single-Member Limited Liability Company on Its Sole Ownership Structure

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ABSTRACT

The Single-Member Limited Liability Company (PT Perorangan) represents an innovation for individuals who wish to operate a legally incorporated business professionally. The consequence of having a legal entity is that it can act as a legal subject to perform legal acts with the separation of assets from the owner's personal wealth. Problems may arise due to sole ownership of shares and the absence of a supervisory board; operationally, the owner may serve as director or appoint an employee to hold that position. This study aims to formulate and provide answers regarding the Principle of Limited Liability in PT Perorangan. The research employs a normative juridical method, analyzing based on legal principles and statutory regulations as guidelines for problem-solving. The results indicate that PT Perorangan can be an option for medium-scale entrepreneurs to start their business under a professional legal entity form. The founder's liability is limited only to the capital invested; however, in cases of unlawful acts, Piercing the Corporate Veil applies. Founders are personally liable with their assets to fulfill obligations or compensate losses.

Keywords: company; founder; limited liability; onrechtmatige daad; piercing the corporate veil.

I. INTRODUCTION

This study is conducted to identify the appropriate approach for the legal entity of a Single-Member Limited Liability Company (PT Perorangan) due to its uniqueness as a solution for entrepreneurs aiming to scale up their businesses. However, issues arise because PT Perorangan is a legal entity with assets separated from its founder. This separation can cause problems, especially for business partners who provide facilities such as capital loans, credit purchases, or other forms of cooperation, as they may suffer losses in cases of default or breach of contract.¹ This is due to the absence of *parate executie* (immediate execution), since a legal entity acts as an organism capable of performing legal acts and its debts are not considered personal debts of its management.

Previously in Indonesia, business entities were categorized into two types: first, Legal Entities such as Limited Liability Companies (PT), Cooperatives, and Foundations; second, Non-Legal Entities including Civil Partnerships (*Maatschap*), Firms (*Firma*), and Limited Partnerships (*Commanditaire Vennootschap* or CV). The definition of PT Perorangan is regulated under Article 109 of Law Number 6 Year 2023 concerning the Establishment of Government Regulation in Lieu of Law Number 2 Year 2022 on Job Creation (the Omnibus Law on Job Creation), which amends Article 1 number 1 of Law Number 40 Year 2007 regarding Limited Liability Companies (LLC Law). It defines that: "A Limited Liability Company hereinafter referred to as 'Company,' is a legal entity formed based on an agreement that conducts business activities with authorized capital wholly divided into shares or a single-member

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¹ Nur Azza Morlin Iwanti dan Taun. (2022) "Akibat Hukum Wanprestasi Serta Upaya Hukum Wanprestasi Berdasarkan Undang-Undang Yang Berlaku," Jurnal Ilmu Hukum "THE JURIS, 4(2), p. 348. <https://ejournal.stih-awanglong.ac.id/index.php/juris>

legal entity meeting Micro and Small Business criteria as regulated by laws governing Micro and Small Enterprises.”

The definition contained in the Omnibus Law on Job Creation (UUCK) indicates that there are two types of Limited Liability Companies (PT). First, a Limited Liability Company established by at least two shareholders. Second, a Single-Member Company that meets the criteria of micro and small enterprises, which can be established by one individual or have only one shareholder; in this study, it is referred to as PT Perorangan. The concept of a Limited Liability Company (PT), originally founded on the principles of capital partnership and agreement, has now evolved with the introduction of PT Perorangan. In this case, the requirement to have more than one shareholder is no longer mandatory because PT Perorangan can be established by a single individual.² Thus, this form of business entity represents an innovation in Indonesia adopting the principle of separate legal entity that distinguishes between the company and its sole shareholder. This differs from Sole Proprietorships (*Usaha Dagang* or UD), which are also owned and managed by one person but do not follow the separate entity principle; therefore, UD is not recognized as a separate legal subject distinct from its owner.

Traditionally, small and medium entrepreneurs generally choose to operate their businesses as sole proprietorships such as *Usaha Dagang* or *Commanditaire Vennootschap* (CV). The main obstacles faced in establishing a legally incorporated business lie in limited capital and availability of business partners as regulated under the Limited Liability Company Law and its implementing regulations.³ The amendments to these laws respond directly to challenges faced by Micro and Small Enterprises while encouraging them to develop their businesses within a legal corporate framework.⁴

By nature, PT Perorangan adds an option for entrepreneurs when considering which form of business entity to use without disregarding existing forms. If someone wishes to establish PT Perorangan, it can be done easily through the *website*: ptp.ahu.go.id, requiring only an identity card (KTP). However, this process should not be taken lightly or treated casually due to implications related to corporate taxation and company name intellectual property rights—which must be unique among legal entities and cannot be reused.

Referring to corporate organs under general limited liability companies consisting of General Meeting of Shareholders (GMS), Board of Directors, and Board of Commissioners; for PT Perorangan however, legality granted by Ministry of Law consists only of Certificate of Establishment Registration along with Declaration Statement on Establishment. From a legal perspective, this declaration serves as self-declaration regarding readiness to comply with regulations. This statement sheet contains only company data and founder’s information where founders may act simultaneously as sole shareholders/directors or appoint employees as directors while holding shares themselves; there is no commissioner position involved. Financial reporting is conducted independently submitted directly to Ministry.

PT Perorangan cannot have two owners; if ownership involves two persons it must upgrade status into regular PT or alternatively use CV structure instead. Although single-owned PT Perorangan holds limited liability due its status as legal entity this research seeks formulation clarifying when limited liability applies fully or does not apply within context specific circumstances.

² Sudaryat, Deviana Yuanitasari, dan Rafan Darodjat. (2024). *Hukum Dagang Indonesia dan Perkembangannya*. Jakarta: Kencana, p. 52.

³ Raymon Sitorus. (2021). "Eksistensi Perseroan UMK Dan Implikasi Hukumnya Terhadap Kepailitan Menurut Sistem Hukum Di Indonesia." *Majalah Hukum Nasional*, 51(1), 21-39.

⁴ I Dewa Gede Agung Dyas Praditya dan I Made Dedy Priyanto. (2022). "Tanggung Jawab Terbatas Organ Perseroan Perorangan Yang Tidak Mengubah Status Badan Hukumnya Menjadi Perseroan Terbatas Biasa." 11(2), p. 274. [https://DOI : KW.2022.v11.i02.p6](https://doi.org/10.24127/kw.v11.i02.p6)

II. RESEARCH METHOD

The research method employed in this study on the legal entity of the Single-Member Limited Liability Company (PT Perorangan) is normative legal research.⁵ This approach focuses on the examination and interpretation of legislation and statutory regulations relevant to the subject matter. Additionally, the study adopts a descriptive-analytical nature, aiming to provide a comprehensive and in-depth portrayal of the conditions or phenomena under investigation. Consequently, it is expected that this research will present detailed, systematic, and thorough information based on factual evidence to address issues related to limited liability within PT Perorangan.

Furthermore, the author applies a Systematic Literature Review (SLR)⁶ method to collect and analyze existing literature concerning PT Perorangan. The SLR approach enables a structured evaluation and synthesis of findings from various academic sources, thereby establishing a solid theoretical foundation for further analysis within the context of PT Perorangan as a legal entity.

III. DISCUSSION AND RESULTS

3.1 The Concept of a Sole Proprietorship Limited Liability Company (*PT Perorangan*)

The government continuously promotes community enterprises to achieve self-reliance, and community-owned businesses have proven effective in facing various challenges. This was evident during the 1997-1998 monetary crisis and the COVID-19 pandemic from 2020 to 2022, where such businesses managed to survive amid uncertain economic conditions.⁷ A breakthrough was made by providing legal guarantees for individual community enterprises through the establishment of sole proprietorship limited liability companies.

Previously in Indonesia, individual businesses were known as *Usaha Dagang* (UD) or sometimes referred to as *Perusahaan Dagang* (PD), without any separation of personal and business assets. For comparison, other countries also recognize similar types of enterprises, such as "sole proprietorship" in the United States, "sole trader" or "sole proprietorship" in the United Kingdom, "eenmanszaak" in the Netherlands, among others. In these countries, regarding ownership responsibility, owners bear unlimited liability; thus their personal assets can be held accountable for business obligations.

The *PT Perorangan* known in Indonesia resembles the sole proprietorship company in Japan, or "*kojin jigyo*."⁸ With the presence of limited liability, even in Japan, sole proprietorship companies can be transferred to others.

A *PT Perorangan* is a legal entity (*rechtspersoon*) that possesses rights, obligations, and can enter into legal relationships just like a natural person.⁹ Although it is established by only one individual, it must be emphasized that the status of *PT Perorangan* remains that of a legal entity,¹⁰ similar to an ordinary limited liability company (*PT Biasa*).

The *PT Perorangan* is specifically intended for micro, small, and medium enterprises (MSMEs), which are classified based on capital and sales revenue as regulated in Article 35 of

⁵ Hari Sutra Disemadi. (2022). "Lenses of Legal Research: A Descriptive Essay on Legal Research Methodologies." *Jurnal of Judicial Review*, 24(2), p. 295. DOI: <http://dx.doi.org/10.37253/jjr.v.24i2.7280>

⁶ Annisa Nur Halimah dan Laksmi Dewi. (2023). "Systematic Literature Review (SLR): Implementasi Pembelajaran Menggunakan Pendekatan Understanding By Design (UBD)." *Jurnal Pendidikan Sekolah Dasar*, 3(1), p. 63.

⁷ Rafan Darodjat dan Fatmi Utarie. (2022). "Klasterisasi Perizinan Usaha Makanan Secara Online Melalui Pojok Digital Bagi UMKM Untuk Naik Kelas." *Kumawalu: Jurnal Pengabdian masyarakat*, 5(3), p. 572. DOI: <https://doi.org/10.24198/kumawula.v5i3.37155>

⁸ Indonesian Trade Promotion Center (ITPC). (2020). "Market Intelligent Langkah Membuka Bisnis Restoran di Jepang." *Osaka*, 1, p. 14.

⁹ Catalina Moeliani Arinatali. (2023). "Konsep Pertanggung Jawaban Dan Tata Kelola Dalam Perseroan Perorangan," *Badamai Law Journal*, 8(2), p. 871.

¹⁰ Beamezar Daffa Alkaustar dan Denny Suwondo. (2022). "Legal Protection for Land Rights Holders whose Certificates are Lost." *Jurnal Ilmiah Sultan Agung*, 1(1), p. 333

Government Regulation Number 7 of 2021 concerning the Facilitation, Protection, and Empowerment of Cooperatives and Micro, Small, and Medium Enterprises (PP MSMEs). This classification can be seen in the following table:

Table 1. Criteria for Micro, Small, and Medium Enterprises

Business Type	Capital Criteria (in Rupiah)	Sales Criteria (in Rupiah)
Micro	Maximum 1 billion	Maximum 2 billion
Small	1 to 5 billion	2 to 15 billion
Medium	Maximum 10 billion	15 to 50 billion

Source(s): Processed by the researcher from Government Regulation on MSMEs

Micro Enterprises are productive businesses owned by individuals and/or sole proprietorships that meet the criteria of Micro Enterprises, namely having capital of up to 1 billion Rupiah with a maximum annual sales turnover of 2 billion Rupiah.

Small Enterprises are a type of productive economic business that operates independently, run by individuals or business entities, and is not a subsidiary or branch of another company. These businesses are not owned, controlled, or connected either directly or indirectly with Medium or Large Enterprises.¹¹ The criteria for being categorized as a Small Enterprise are regulated by law.

According to Article 1 point 3 of Law Number 20 Year 2008 concerning Micro, Small, and Medium Enterprises (the MSME Law), Medium Enterprises are productive economic businesses that operate independently and are conducted by individuals or business entities which are not subsidiaries or branches owned, controlled, or part—either directly or indirectly—of Small or Large Enterprises. Medium enterprises have capital up to 10 billion Rupiah and an annual turnover between 15 to 50 billion Rupiah.

PT Perorangan serves as the foundation for entrepreneurship aimed at developing larger businesses. Although *PT Perorangan* has the capacity to absorb employment, the workers involved are generally not part of the formal sector and therefore do not have worker rights protected under labor laws. According to Andang, issues related to community enterprises can be categorized as follows:¹²

- a. Basic problems faced by MSMEs, including issues related to capital, the legal form which is generally non-formal, human resources (HR), product development, and market access;
- b. Advanced problems, such as suboptimal introduction and penetration of export markets, lack of understanding regarding product design that fits market characteristics, legal issues concerning patents, sales contract procedures, and regulations applicable in export destination countries;
- c. Intermediate problems, which are issues from relevant institutions aimed at resolving basic problems to better address advanced challenges. These include financial management, collateral matters, and limitations in entrepreneurship.

¹¹ Dzulfikar Al Faruq dkk. (2024). "Analisis Peranan UMKM dalam Meningkatkan Ekspor: Tinjauan Kajian." *Jurnal Ilmu Komunikasi, Administrasi Publik dan Kebijakan Negara*, 1(3), p. 12.

¹² Zahra Afifah, (2012). *Analisis Bantuan Modal Dan Kredit Bagi Kelompok Pelaku Usaha Mikro Oleh Dinas Koperasi dan Umkm Kota Semarang*. Skripsi S-1, Program Sarjana Fakultas Ekonomika dan Bisnis Universitas Diponegoro Tahun 2012.

According to I Gusti, the challenges faced by MSMEs¹³ include technology, human resources (HR), management, capital, and organizational and institutional aspects. These challenges can be addressed through a process in which entrepreneurs establish *PT Perorangan* with good management. The involvement of the community in investing capital should also be appreciated as it marks the beginning of establishing a business conducted collectively.

Regarding the legal status of business entities and their operations, several factors contribute to challenges.¹⁴ (1) Some MSMEs lack knowledge about legal aspects and licensing, including the requirements that must be met and procedures followed during the application process; (2) The shortage of field facilitators results in many MSMEs not receiving consultation and assistance services.

PT Perorangan embodies the concept of providing business actors with legal protection over their personal assets, enhancing business credibility in the eyes of customers and financial institutions, and accessing various business support facilities without needing to seek partners or other founders. For individual entrepreneurs starting their businesses, it is not mandatory to have a *PT Perorangan* or *Usaha Dagang* (UD). Through the Business Identification Number (*Nomor Induk Berusaha*, NIB) issued via the Online Single Submission (OSS) system, MSME actors can automatically obtain a Micro and Small Business License (*Izin Usaha Mikro dan Kecil*, IUMK) as part of the business registration process. This IUMK provides official legality for micro and small businesses without complicated procedures, facilitating them to conduct lawful business activities and gain access to various government programs as well as other licensing conveniences.

Ownership of an NIB serves as an entry point for entrepreneurs to manage other permits. The NIB acts as an official identity granted to business actors as proof of registration and legality for their fledgling enterprises; it functions both as identification and a basic license to conduct business activities. The NIB is administered by the OSS institution¹⁵ under the coordination of the Ministry of Investment/Investment Coordinating Board (BKPM), regulated through Law on Job Creation (*Undang-Undang Cipta Kerja*, UUCK) and Government Regulation Number 5 Year 2021 concerning Electronic Integrated Business Licensing Administration (PP Licensing). Consequently, the NIB facilitates entrepreneurs in obtaining various permits and supporting facilities quickly, transparently, and integratively. For those with very minimal capital whose businesses are still in trial stages, processing can begin with obtaining an NIB first.

3.2 Shareholder Liability in *PT Perorangan*

As its name suggests, *PT Perorangan* has the characteristic of sole ownership. Its management can be carried out by the owner or delegated to employees. According to Yasonna Laoly during his tenure as Minister of Law and Human Rights, "This sole proprietorship company will provide ease and protection, namely: it allows the establishment of a sole proprietorship company with separation between personal and company assets; it enables access to financing in the form of bank loans; it operates under a one-tier system; and taxes payable are also lower and easier to pay."¹⁶

¹³ Yulia Sari, N. W. (2021). Komunikasi Pemasaran Digital sebagai Tantangan Teknologi. *Jurnal Mahasiswa Komunikasi*, p. 2.

¹⁴ Syamsul Alam, *et.al.* (2023). "Strategi Pengelolaan Bisnis Yang Efektif Bagi Umkm Di Kelurahan Bajeng Kecamatan Pattalassang Kabupaten Takalar. *Nobel Community Service*, p. 23.

¹⁵ Audy Herlina Puspitasari dan Condro Widodo. (2024). "Role of the Business Identification Number (NIB) as Business Legality for the Growth of the MSME Business Tape Semen Bu Suwanti." *MENGABDI: Jurnal Hasil Kegiatan Bersama Masyarakat*, 2(4), p. 18. DOI: <https://doi.org/10.61132/mengabdi.v2i4.755>.

¹⁶ Gloria, Monica. "Kepailitan Perseroan Perorangan dalam Undang-Undang Cipta Kerja." *Jurnal Panorama Hukum* 6, No. 1 (2021): 24-31.

The concept of dual roles held by the founder of a *PT Perorangan* as both shareholder and director reflects a one-tier board system corporate governance structure. This type of corporate governance is commonly found in countries that adopt Anglo-Saxon or Common Law legal systems. The one-tier board system means that there is no supervisory board (*dewan komisaris*); instead, only the General Meeting of Shareholders (GMS) and Board of Directors exist.¹⁷

The Board of Directors is divided into two types:

- a. The Chief Executive Officer (CEO), who carries out daily management duties and responsibilities;
- b. The Chairman, who serves as a non-executive director.

Although supervisory boards are recognized within this system, they function within the scope of the Board of Directors.¹⁸

The potential for unlawful acts by the sole owner certainly poses a problem. Furthermore, the absence of a board of commissioners means that accountability is limited to financial reporting to the authorized institutions. Regarding this accountability, it cannot be separated from the concept of *Unlawful Acts (Onrechtmatige Daad)* in civil law as regulated in Article 1365 of the Indonesian Civil Code (KUHPdt), which states that any unlawful act causing harm to another person obliges the perpetrator to compensate for such loss:¹⁹

- a. The act must be unlawful (*onrechtmatig*);
- b. The act must cause harm;
- c. The act must be committed with fault; and
- d. There must be a causal relationship between the act and the resulting harm.

With proper management, *PT Perorangan* is independently responsible with its legal entity assets, and the founder's personal assets listed in the *PT Perorangan* declaration registered with the Ministry of Law are not liable. The founder cannot be held accountable for losses as mentioned above if they can prove:²⁰

- a. The loss was not caused by their fault or negligence;
- b. They have managed the company in good faith and with due diligence for the benefit of and in accordance with the purpose and objectives of the Company;
- c. They have no conflict of interest, either directly or indirectly, regarding management actions that resulted in the loss; and
- d. They have taken measures to prevent the occurrence or continuation of such loss (Article 97 paragraph (5) of the Limited Liability Company Law).

The limited liability enjoyed by shareholders in a limited liability company constitutes a fundamental characteristic of this form of legal business entity. However, under certain circumstances, such limitation may be disregarded. This typically arises when there is demonstrable bad faith on the part of the shareholders or when there is a commingling of the shareholders' personal assets with those of the company.²¹ Such conditions indicate that the limited liability company was established solely as an instrument for the personal interests of the shareholders.

¹⁷ Jodi Ghozali, et.al., "Kajian Yuridis Pendirian Perseroan Terbatas Pasca Berlakunya Undang-Undang Nomor 11 Tahun 2020 Tentang Cipta Kerja" *Jurnal Commerce Law*, 3 no. 1 (2023): 252-265 hal. 262

¹⁸ Moody Rizqy Syailendra Putra dan Hanz Bryan Joeliant. (2023). "Kedudukan Organ Perseroan Perorangan Pada Usaha Mikro Kecil dan Menengah Pasca Berlakunya Undang-Undang Nomor 6 Tahun 2023." *Unnes Law Review*, 6(2), p. 5111. DOI: <https://doi.org/10.31933/unesrev>

¹⁹ Abdulkadir Muhammad. (2010). *Hukum Perdata*. Bandung: PT Citra Aditya Bakti, p. 260.

²⁰ M. Kamil Ardiansyah, (2016). "Transaksi Self Dealing Dalam Perspektif Hukum Perseroan Indonesia." *Privat Law*, 4(2), p. 34.

²¹ Abdulkadir Muhammad, (2010). *Hukum Perusahaan Indonesia*. Bandung: Citra Aditya Bakti, p. 127.

The legal consequence of disregarding the corporate veil is known as *piercing the corporate veil*. Under certain circumstances, the limited liability protection afforded to shareholders may be revoked.²² This is regulated in Article 153J paragraph (2) of the Job Creation Law (*Undang-Undang Cipta Kerja* - UUCK), which states that the limited liability provisions for shareholders of sole proprietorship companies, particularly for Micro and Small Enterprises (MSEs), do not apply if:

1. The company has not fulfilled or has failed to fulfill the requirements as a legal entity;
2. Shareholders, either directly or indirectly, exploit the company in bad faith for personal gain;
3. Shareholders are involved in illegal acts committed by the company;
4. Shareholders unlawfully use the company's assets, resulting in insufficient corporate wealth to cover its debt obligations.

Criticism of the provisions in Article 153J paragraph (1) arises because the risk of unlawful acts or criminal conduct within a sole proprietorship limited liability company is considered a significant weakness and primary challenge for the limited liability company model applied to Micro and Small Enterprises (MSEs). Although Article 153J paragraph (2) regulates the mechanism for piercing the corporate veil to address the limited liability of shareholders, it must be noted that a company owned and controlled by a single individual inherently carries risks related to concentration of power and potential misuse.²³ This situation necessitates stringent oversight and regulatory measures to prevent abuse, protect creditors, and ensure corporate accountability within this business form.

The liability of a *PT Perorangan* is limited to the value of its shares in accordance with the principle of limited liability. Therefore, *PT Perorangan* becomes an independent legal entity, possessing rights and obligations as well as responsibility for its own legal actions.²⁴

In practice, *PT Perorangan* is characterized by the separation of assets from its owner, so that in the event of financial difficulties, only the *PT Perorangan* itself is liable for its debts. *PT Perorangan* can be considered an option for businesses still in the trial phase but projected to become a limited liability company (*PT Badan*). However, *PT Perorangan* has a drawback regarding taxation: the applicable corporate income tax rate (*PPh*) for sole proprietorship companies is the general corporate income tax rate of 22%.²⁵ Entrepreneurs who prefer to derive profits from turnover margins and earnings may suffice with holding a Micro and Small Business License (IUMK) and Business Identification Number (NIB), or opt for a *Usaha Dagang* (UD). For businesses categorized as lower-medium enterprises where profits are taken as dividends, establishing a *Commanditaire Vennootschap* (CV) is an option. A limited liability company (*PT Badan*) can also be considered, especially if the owner concurrently serves as director or beneficial owner, as this structure allows receiving a salary for their work.

Limited liability may be lost not only due to unlawful acts but also as a result of administrative non-compliance. According to Article 10 of Government Regulation Number 8 Year 2021 concerning the Authorized Capital of Companies as well as the Registration of Establishment, Amendments, and Dissolution of Companies Meeting the Criteria for Micro and Small Enterprises (PP 8/2021), *PT Perorangan* is obligated to submit financial reports electronically no later than six (6) months after the end of the current accounting period. Failure to comply with this requirement may result in sanctions

²² Yuliana Duty Harahap, *et.all.* (2021). "Pendirian Perseroan Terbatas Perseorangan Serta Tanggung Jawab Hukum Pemegang Saham Berdasarkan Undang-Undang Cipta Kerja." *Notarius*, 14(2), p. 736.

²³ Yuliana Duty Harahap, *et.all.*, *loc.cit.*, p. 737.

²⁴ Imastian Chairandy Siregar, *et.all.* (2022). "Tanggung Jawabdan Tata Kelola Perseroan Perorangan Sebagai Badan Hukum Baru di Indonesia." *Locus Journal of Academic Literature Review*, 1(1), p. 34. DOI: <https://doi.org/10.56128/ljoalr.v1i1.49>

²⁵ Dewa Suartama. (2023). "Ingin Punya Perseroan Perorangan? Ini Ketentuan Perpajakannya!" *Ortax: Media Komunitas Perpajakan Indonesia*, Diakses 23 April 2024, <https://ortax.org/ingin-punya-perseroan-perorangan-ini-ketentuan-perpajakannya>

or administrative actions, including potential revocation of limited liability status.²⁶ This obligation aims to ensure transparency and accountability in corporate governance, thereby protecting creditors and other stakeholders.

IV. CONCLUSION

The Sole Proprietorship Limited Liability Company (*Perseroan Terbatas Perorangan*) presents a viable option for individual entrepreneurs by providing a clear separation between personal assets and company assets. In accordance with Article 153J of the Job Creation Law (*Undang-Undang Cipta Kerja - UUCK*), this business entity adheres to the principle of limited liability, whereby the sole shareholder's responsibility is limited solely to the capital invested in the company. This principle applies on the condition that the management of the company is conducted properly and transparently, including periodic financial reporting to the Ministry of Law as a mandatory requirement for maintaining legal compliance. Proper governance and accountability mechanisms are essential to uphold this limited liability protection and prevent potential misuse or fraudulent acts by shareholders. Consequently, *PT Perorangan* not only facilitates ease of business establishment for micro and small enterprises but also ensures legal certainty through its distinct corporate personality, thereby fostering trust among stakeholders such as customers, financial institutions, and regulatory bodies.

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²⁶ Zeana Mughni Danamasa. (2024). "Sanksi Jika PT Perorangan Tidak Setor Laporan Keuangan Ke Menkumham." Nusagates, diakses 23 April 2024. <https://nusagates.co.id/berita/sanksi-jika-pt-perorangan-tidak-setor-laporan-keuangan-ke-menkumham/>

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