



**ALTER EGO AS A FACTOR IN THE IMPLEMENTATION OF
PIERCING THE CORPORATE VEIL IN SHAREHOLDERS'
RESPONSIBILITY**

UNDERGRADUATE THESIS

**Submitted as one of the requirements to obtain
Sarjana Hukum**

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1 CHAPTER I INTRODUCTION 1.1.

Background Perseroan Terbatas (hereafter abbreviated as PT), also known as Limited Liability Company, is widely recognized in the business world, including Indonesia.

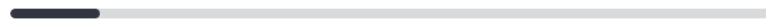
People prefer to establish a PT over other types of businesses due to its benefits, especially its legal advantages.

A specific law in Indonesia regulates PT, namely Law No.

40 of 2007 (hence referred to as UUP).

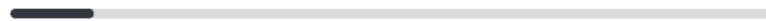
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ABSTRACT

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Title : Alter Ego as A Factor in The Implementation of Piercing the Corporate Veil in Shareholders' Responsibility

The shareholders do not always have limited liability for the loss experienced by a PT. This condition may happen if shareholders have done wrongdoing that makes a PT their alter ego resulting in the implementation of piercing the corporate veil. It reflects in the breach of contract case of PT Bukit Asam Prima and PT Karunia Pratama Mandiri which both shareholders have a position as director and the other as commissioner. This study aims to understand the influence of alter ego as a factor in the implementation of piercing the corporate veil and the shareholders' responsibility as the result of piercing the corporate veil. Furthermore, this thesis used qualitative research that analyzed primary, secondary, and tertiary data. The type of research used for this thesis is juridical-normative research with a research approach is the case approach. As the results after analyzing the case, although a shareholder has a position in PT as a director or commissioner, it does not merely create a PT as an alter ego. This study found there must be an indication of bad faith from the shareholders to make PT an alter ego and for the shareholders who are proven guilty, they should be jointly responsible for paying the debts of PT.

Keywords: *Shareholders, Responsibility, Alter Ego, Piercing the Corporate Veil*

ABSTRAK

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Judul : Alter Ego as A Factor in The Implementation of Piercing the Corporate Veil in Shareholders' Responsibility

Pemegang saham tidak selalu memiliki tanggung jawab terbatas atas kerugian yang dialami oleh PT. Kondisi ini dapat terjadi jika pemegang saham telah melakukan kesalahan yang menjadikan suatu PT sebagai *alter ego*-nya yang berakibat pada penerapan *piercing the corporate veil*. Hal ini tercermin dalam kasus wanprestasi PT Bukit Asam Prima dan PT Karunia Pratama Mandiri yang mana kedua pemegang sahamnya menjabat sebagai direktur dan yang lainnya sebagai komisaris. Penelitian ini bertujuan untuk mengetahui pengaruh *alter ego* sebagai faktor dalam pelaksanaan *piercing the corporate veil* dan tanggung jawab pemegang saham akibat *piercing the corporate veil*. Selanjutnya tesis ini menggunakan penelitian kualitatif yang menganalisis data primer, sekunder, dan tersier. Jenis penelitian yang digunakan untuk skripsi ini adalah penelitian yuridis-normatif dengan pendekatan penelitian adalah pendekatan kasus. Hasil dari setelah menganalisis kasus tersebut, meskipun seorang pemegang saham memiliki kedudukan di PT sebagai direktur atau komisaris, tidak semata-mata menjadikan PT sebagai *alter ego*. Studi ini menemukan harus adanya indikasi iktikad buruk dari para pemegang saham untuk menjadikan PT sebagai *alter ego* dan bagi para pemegang saham yang terbukti bersalah, mereka harus bertanggung jawab secara tanggung renteng untuk membayar utang-utang PT.

Kata Kunci: *Pemegang Saham, Tanggung Jawab, Alter Ego, Piercing the Corporate Veil*

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