



The Comparison of Responsibilities of Owners and Directors in Individual Limited Companies Based on the Job Creation Law and the PT Law

Sunita¹, Tri Lisiani Prihatinah¹

¹ Universitas Jenderal Soedirman, Purwokerto, Indonesia
sunitasriloka@gmail.com

Abstract. Micro, Small, and Medium Enterprises (MSMEs) have a central role in the national economy, but the government has given more contribution and full attention to large entrepreneurs, especially after the enactment of Law no. 11 of 2020 concerning Job Creation. So that this causes the need for legal protection for MSMEs, especially MSME actors in PT Individuals. The problem that will be studied in this study is the legal problems that occur regarding the regulation of individual PTs and the responsibility of owners of individual PTs, given the changes in these regulations. The research method used is normative juridical using the statute and conceptual approaches. The results of the study show that legal problems occur in individual PTs namely matters related to legal protection, benefits, and conveniences that are obtained by MSME actors after their legality is fulfilled by the legal entity in the form of an individual PT, including the accountability of the owner. Furthermore, regarding the protection and benefits of MSMEs at PT Individuals, it has been properly regulated through the Job Creation Law and PP Number 7 of 2021. In these regulations, there are provisions that lead to providing better legal protection for MSME actors, including in terms of ownership and responsibility. replied the owner of the PT Individual. Thus, this study emphasizes the importance of paying attention to legal protection and the benefits of MSMEs, especially in the context of individual PTs, as an integral part of efforts to advance the MSME sector in the national economy. Legislative efforts such as the Job Creation Law and its implementing regulations are expected to provide a strong foundation for the development of sustainable and competitive MSMEs.

Keywords: Legal Protection, Individual PT, MSME, Job Creation Law.

1. Introduction

Article 34 paragraph (1) of the 1945 Constitution of the Republic of Indonesia (1945 Constitution) states: "The government is obliged to develop a social security system for all citizens and provide empowerment to people who are disadvantaged and do not have the ability in accordance with human dignity." This provision reflects aspects of social welfare. The national economy needs to be based on cooperation based on the principle of kinship, with the aim of achieving prosperity and prosperity. In line with the previous guidelines of the 1945 Constitution, the government has regulated

© The Author(s) 2023

A. A. Nassihudin et al. (eds.), *Proceedings of the 3rd International Conference on Law, Governance, and Social Justice (ICoLGaS 2023)*, Advances in Social Science, Education and Humanities Research 805,
https://doi.org/10.2991/978-2-38476-164-7_90

protection for Micro, Small, and Medium Enterprises. Micro, Small, and Medium Enterprises, known as UMKM, generally refers to businesses owned by individuals or business entities, both of which are jointly identified as business actors. These business actors create various products, including handicrafts, food, agricultural products, and so on. Every product produced through UMKM has value, both in material and immaterial aspects.[1] For this reason, legal protection is needed for products produced through these MSMEs.

On October 20, 2019, President Joko Widodo delivered his speech about his intention to draft the Omnibus Law through the Draft Law on Job Creation and Empowerment of Micro, Small and Medium Enterprises (MSMEs).[2] As time went on, these two Draft Laws (RUU) were eventually merged into one Bill with the title "Creating Work." This importance arises from dynamic changes on a global scale that require a fast and accurate response because without changing policies, economic growth can be hampered. Since it was passed into the Job Creation Law, namely Law No. 06 of 2023, until now, this development continues to create debate among the public.[3] Opposition to the Job Creation Law also emerged because it was seen as tending to support large businesses and foreign investment. This law is considered to pay little attention to protection related to issues of employment, the environment, and natural resources. Some individuals even argue that the government only focuses on the ease of doing business[4]

Apart from the debate on the pros and cons regarding the Job Creation Law, among the aspects regulated by this law are ease of doing business for Micro, Small and Medium Enterprises (MSMEs), as well as efforts to empower and protect MSMEs. This is recognized because of the important role of MSMEs in the country's economy. Furthermore, MSMEs are small-scale businesses that make a significant contribution to Indonesia's economic growth. When the economic crisis occurred in 1998 and 2008, MSMEs were relatively more able to survive when compared to large companies.[5] In this context, the Government and the House of Representatives (DPR) paid special attention to MSMEs by passing Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises (UU UMKM). With this law, MSMEs have a legal framework that provides greater space for their movement.[4] In an effort to develop MSMEs as the main strategy to accelerate regional development, First, the potential for MSME development in the region has very broad prospects. Second, MSME development must be adapted to local cultural values and the potential that exists in each region. Third, the MSME sector plays an important role in dealing with social problems in the region, because it is able to absorb a significant number of workers. Fourth, increasing human resources, applying technology, access to capital, marketing, information, and management have a crucial role in developing micro-enterprises. Fifth, the potential of natural resources and manpower, as well as access to global markets which are increasingly open in the era of globalization, can become valuable resources if managed effectively through collaboration.[6]

The most worrying obstacles for small-scale entrepreneurs are related to capital issues, complicated business licensing processes, company financial management, marketing access opportunities, and challenges in maintaining business focus amidst a diversity of businesses. Large businesses, supported by strong financial

and managerial resources, have succeeded in building an integrated business network, from start to finish, thereby providing challenges for the growth of MSMEs and often encountering obstacles in running their operations.[7] According to Romli Atmasasmita, the negative impacts of globalization and liberalization can be seen through situations of unfair competition and global business domination, without considering the impact on local and medium business actors. This happens both in the domestic sphere and in the context of international business transactions.[8] In addition, MSMEs face difficulties in obtaining equal opportunities, especially in controlling market share and gaining access to capital from financial institutions such as banks. On the other hand, big business has leeway to control public economic resources, which has an impact on reducing opportunities for small and medium scale business.[9] Observing the strong domination of the process of economic liberalization, making protection essential to ensure the growth and competitiveness of MSMEs is maintained. Weaknesses in legal protection for MSMEs have an impact on the growth challenges faced by MSMEs in Indonesia.[10]

Legal protection for business actors is based on the existence of business legality. Business legality refers to a series of standards that must be complied with by business actors. Micro, Small and Medium Enterprises (MSMEs) are required to fulfill these requirements in order to be able to compete in the free market era. However, challenges arise because many business actors do not have business legality. They face various obstacles such as limited funds to deal with legal matters, difficulties in administrative matters, lack of knowledge, and various other obstacles. The basic difference between the types of business entities that are not legal entities and those that are legal entities lies in the underlying principles. The principle of limited liability only applies to business entities that are legal entities, where this responsibility is limited to share ownership in the company. However, for business entities that are not legal entities, the principle of liability is not limited to shares owned but can include personal responsibility. Overall, there is a separation of assets between legal entities and individual shareholders.[11]

Limited Liability Company (PT) is a form of business that has long been known by the public. The view that PT has an important role in driving the country's economy is a common understanding. At present, business activities or community businesses cannot be separated from the existence of PT, starting from the micro to large scale, because this form of business is widely used in Indonesia. This is due to the concept of limited liability inherent in PT, which is considered beneficial and provides a sense of security for personal assets in complex legal situations.[12] After the birth of the Job Creation Law No. 06 of 2023, there are new arrangements for Limited Liability Companies such that the establishment of a Limited Liability Company can now be carried out by individuals as long as they are in the category of micro, small and medium enterprises, and the establishment is not carried out with a Notary Deed, but only with a statement of incorporation made in Bahasa Indonesia which is registered electronically with the Minister of Law and Human Rights and there is no obligation to publish it (Article 7 paragraph 4 of the Copyright Law). Not only regarding the establishment of a PT which is different, regarding the capital of a PT there has also been a change. Before the existence of the Job Creation Law No. 06 of 2023, the amount of capital was set at a minimum of IDR 50,000,000 (fifty million

rupiah) but after the enactment of the Law -This Job Creation Law, the amount of capital is only determined based on the decision of the founder of the company.

Challenges arise when there is a significant change in the legal framework through Law Number 40 of 2007 concerning Limited Liability Companies (hereinafter referred to as the Limited Liability Company Law), which is further affected by Law Number 11 of 2020 concerning Job Creation (hereinafter referred to as the Job Creation Law). One of these changes is the introduction of a new concept in Indonesian company law, namely the concept of an Individual Legal Entity in the form of an Individual Company, specifically aimed at Micro and Small and Medium Enterprises (MSMEs). The emergence of this individual company aims to facilitate MSME business development by giving them the ability to form legal entities known as limited liability companies.[4] Based on the summary previously described, the author is interested in writing a the comparison of responsibilities of owners/directors in individual limited companies based on the job creation law and the PT law.

2. Problems

Referring to the background information previously described, the problems that will become the focus of the research can be formulated as follows:

- a. What are the legal problems that occur in the regulation of individual PTs, which regulations contain elements of benefit in a more relevant sense?
- b. What is the responsibility of the owner/director at PT Perorangan, given the change in regulations based on Law No. 06 Year 2023?

3. Method

This research was carried out systematically by applying normative juridical research types. Normative juridical research is a type of legal research that relies on literary sources or secondary data.[13] This research focuses on analyzing the application of rules or norms in positive law, especially in relation to legal protection and benefits for MSME actors in individual PTs based on Law Number 06 of 2023 concerning Job Creation. This research is also focused on examining the procedures for the establishment and accountability of Owners at Individual PTs based on Law No. 06 of 2023 Concerning Job Creation. This study uses a descriptive approach, which aims to provide an overview and explanation. The approach to the problems in this study includes a statutory approach and a conceptual approach. The statutory approach is carried out by analyzing all laws and regulations related to the legal issues being studied, including Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises and Law Number 06 of 2023 concerning Copyright.[14] Work. In normative research, the statutory approach is used to analyze various legal rules which are the focus of research. The conceptual approach is carried out by referring to the views and doctrines that have developed in the field of law.

4. Discussion

4.1. Legal problems that occur in the regulation of individual PTs based on Law Number 06 Year 2023 about Cipta Kerja

As a country that prioritizes legal principles, the government is expected to establish a basic framework that contains legal guidelines related to the direction of development of national law within a certain period of government. This lack of protection creates growth challenges faced by MSMEs in Indonesia, however, this fact is often interpreted in the wrong way by the government, business actors and the general public. Limited capital constraints, sub-optimal quality of human resources, and limitations in adopting technology are often seen as weaknesses of MSMEs, even though they should be seen as the result of a lack of adequate protection and empowerment. In fact, macroeconomic policies taken by the government are often inaccurate, and misdirected, and do not provide sufficient protection for MSMEs in facing business competition.[15] Legal protection in English is referred to as "legal protection," while in Dutch it is known as "*rechtsbescherming*." Harjono tries to provide a definition of legal protection as an effort to protect through legal means or protection provided by law, with the aim of protecting certain interests. This is done through the recognition of legal rights related to interests that need to be protected. [16] Legal protection can also be interpreted as a step or effort to protect society from arbitrary actions by authorities who violate the rule of law, with the aim of maintaining order and peace so that individuals can enjoy their human dignity.[17] Satjipto Rahardjo is of the opinion that legal protection refers to the act of providing protection for Human Rights (HAM) which may be harmed by other parties. This protection is given to the public to ensure that they can enjoy all the rights guaranteed by law.[18]

The definition of MSMEs is explained in the Law of the Republic of Indonesia Number 20 of 2008 concerning MSMEs Article 1 which states that micro-enterprises are productive types of businesses owned by individuals or individual business entities that meet the criteria for micro-enterprises as stipulated in the regulation. Small business refers to a type of productive economic enterprise that stands alone and is run by individuals or business entities that are not part of a subsidiary or branch of a company that owns, controls, or is connected directly or indirectly with micro or large businesses that meet the requirements of small businesses. according to the provisions of the law. Meanwhile, medium-sized businesses are types of productive economic enterprises that stand alone and are run by individuals or business entities that are not part of a subsidiary or branch of a company that owns, controls, or is connected directly or indirectly with micro, small businesses, or small businesses. that meet the criteria for micro-enterprises as described in the regulation.[19] Based on Law Number 20 of 2008 concerning MSMEs, the definition of each type of business is as follows:

- a. Micro Enterprises are defined as businesses that have a net worth of under 50 million rupiahs or generate income of less than 300 million rupiah in one year.

- b. A Small Business is defined as a business that has a wealth of between 50 million and 500 million rupiah or generates income between 300 million and 2.5 billion rupiah in one year.
- c. Medium Enterprises are defined as businesses that have a wealth of between 500 million and 10 billion rupiahs or generate income between 2.5 billion and 50 billion rupiahs in one year.[20]

Individual Company is a new form of legal entity regulated by Law Number 06 of 2023 concerning Job Creation. Through PT Perorangan, MSMEs have access to financing facilities or banking products to develop their business. PT Perorangan provides a number of advantages to MSMEs, including legal protection, convenience in the registration process which can be done electronically without the need for a Notary Deed, obtaining legal entity status without the need for validation, establishment registration fee of only 50 thousand rupiah, special product incentives from banks, without differences in paid-up or issued capital and without a minimum capital limit, suitable for beginner MSMEs who want to expand their business. In addition, this type of legal entity is also free from the obligation to announce additional state news and has a low tax rate. This step will establish an environment that supports Ease of Doing Business and Legal Certainty for Micro and Small and Medium Enterprises (MSMEs), so that MSME players and the millennial generation are expected to be able to change their perspective and become more confident in running a business.

In the preamble of the Job Creation Law it is stated that providing convenience, protection, and empowerment of Micro and Small Enterprises (UMK) is placed on top priority together with cooperatives, including efforts to improve the protection and welfare of workers. In addition, there is a specific section that outlines a series of facilities for MSMEs, an example of which is in Chapter V, which includes Articles 87 to 104. Law Number 11 of 2020 concerning Job Creation is also followed by concrete steps from the Government in the form of implementing regulations, namely Government Regulation Number 7 of 2021 concerning Ease, Protection and Empowerment of Cooperatives and Micro, Small and Medium Enterprises. In this Government Regulation, there are Article 48 paragraphs (1), (2) and (3) which regulate legal protection for MSMEs by formulating the following: "(1) The central government and regional governments are obliged to provide legal assistance and assistance services for Micro and Small Business actors (2) Legal assistance and assistance services for Micro and Small Business actors as referred to in paragraph (1) are free of charge (3) Legal assistance and assistance services include legal counselling, legal consultation, mediation, and assistance outside the court."

This government regulation also includes the additional legal protection mentioned in Article 51. Essentially, legal assistance and assistance services to Micro and Small Enterprises, by the central and regional governments, at least identify the legal problems faced by MSME actors. In addition, they must provide information on how to access legal aid and assistance services, as well as allocate a budget to implement these service programs.

In general, the challenges faced by MSMEs include aspects of limited capital, difficulties in marketing, intense business competition, difficulties in obtaining raw materials, limitations in technical and production expertise, lack of managerial skills, and limited knowledge regarding financial management and a challenging business climate. less conducive such as permits and laws and regulations. Based on the results of a survey conducted by Bank Indonesia regarding the profile of MSMEs, there are two perspectives in identifying MSME constraints, namely from the MSME perspective and from the banking perspective. In the view of MSMEs, there are four main factors that influence the low performance of MSMEs, namely:

- a. Easy availability of permits for MSMEs;
- b. MSMEs ability to manage finances;
- c. Accuracy of time and amount of credit given;
- d. Availability of skilled manpower.[21]

After successfully registering an IUMK, MSME business actors will feel the legal protection provided. In addition, through this step, they also indirectly contribute to increasing business equality in Indonesia and play an important role in maintaining the country's economic stability. The hope is that through counseling regarding legal protection for MSME business actors, a guide will be created that will assist business actors in registering and understanding the benefits provided by the government to the MSME sector. That way, MSMEs can take advantage of this opportunity to develop their business, encourage the progress of MSMEs in Indonesia, and contribute to national economic growth.

Business actors need to register the business entity they run, such as PT Perorangan, to obtain legal recognition and convenience in carrying out business operations. In this context, the Ministry of Law and Human Rights (Menkumham) will issue a Certificate of Establishment if the requirements for an individual PT are met and complete. The process of establishing an individual PT does not require a notary deed, but only requires a statement of establishment. With this certificate, an individual PT is recognized as a legitimate legal entity. In addition to providing legal entity status, ownership of the business entity form also provides other benefits for business actors. They can more easily access business loans from financial institutions and get support from the government. In addition, business actors can participate in tenders and get other opportunities. Therefore, immediately choose and form a business entity that is suitable for MSMEs for better progress and success. It is time for MSMEs to upgrade.

Overall, changes to the regulations for the establishment of a PT in accordance with the Limited Liability Company Law no. 40 of 2007, as stated in Article 7 paragraph (1) which later changed to be more relevant and bring many benefits, especially for Micro, Small and Medium business actors. Here, after the birth of the Job Creation Law No. 06 of 2023, there are new arrangements for Individual PTs such as the establishment of an Individual PT can be carried out by individuals as long as they are in the category of micro, small, and medium enterprises, and the establishment is not carried out with a Notary Deed, but only with a statement of

establishment made in Indonesian registered electronically with the Minister of Law and Human Rights and there is no obligation to publish (Article 7 paragraph 4 of the Cipta Keria Law). Regarding PT capital there has also been a change, if prior to the Job Creation Law No. 06 of 2023, the minimum capital amount was set at IDR 50,000,000 (fifty million rupiah) but after the issuance of the Job Creation Law this determined based on the decision of the founder of the company.

4.2. Accountability of Owners/Directors at Individual PTs Based on Law no. 06 of 2023 concerning Job Creation

Along with the inauguration of PT Perorangan as a new legal entity through Law no. 06 of 2023 Concerning Job Creation, this clearly provides significant support for the convenience of business actors in developing their business. Establishing an individual limited liability company (PT) business entity can now be carried out by a single individual who acts as a shareholder as well as owner/director. Individual PT represents a type of individual legal entity that meets the criteria for Micro and Small Enterprises in accordance with the provisions of the legislation on Micro and Small Enterprises. Through this definition of an individual PT, it can be understood that this entity combines elements of individuality and elements of micro and small businesses. However, it is important to note that the establishment of an individual PT only applies to micro and small business criteria as stipulated by Government Regulation no. 7 of 2021 concerning Convenience, Protection and Empowerment of Cooperatives and Micro, Small and Medium Enterprises. Micro-businesses are measured based on business capital of no more than Rp. 1 billion, excluding the value of land and buildings for business premises, or annual sales of no more than Rp. 2 billion. On the other hand, small businesses are identified based on business capital of more than Rp. 1 billion to Rp. 5 billion, excluding the value of land and buildings where the business is located, or having annual sales proceeds of more than Rp. 2 billion to Rp. 15 billion.

Even though it was founded by one individual, it needs to be understood that the status of an individual PT still functions as a legal entity, similar to a conventional PT which generally has at least 2 founders and shareholders (so-called ordinary PT). The legal status of PT Individuals is expressly stated in Article 1 PP No. 8 of 2021 which defines a Limited Liability Company or Company as a legal entity formed as a capital partnership, established by agreement, and carrying out business activities with authorized capital divided into shares, or as an entity individual law that fulfills the requirements as micro and small businesses in accordance with the legal provisions on micro and small businesses.

The establishment of the Company still implies the existence of authorized capital, issued capital and paid-up capital which are separate from state assets, in accordance with the basic concept of a Limited Liability Company as a capital partnership entity. Therefore, the establishment of an individual company remains legal as a form of capital partnership, as long as the sole founder includes authorized capital, issued capital, and paid-up capital which are separate from his personal assets. [22] Even though it has the same structure as the form of ownership of a Trading Business (UD), namely individuals, PT Perindividuan still requires approval and validation from the authorized institution in the process of its establishment. This

indicates that the sole owner is within the framework of a legal entity which is manifested as an individual PT. Therefore, the characteristics of a legal entity, such as limited liability and separation of assets between the owner and the organizational entity, also apply to individual PTs.[23]

The definition of a company refers to a legal entity that has responsibility for the fulfillment of all elements related to the characteristics of a legal entity, in accordance with the provisions outlined in the Company Law.[24] The Job Creation Law provides an opportunity for businesses that meet the MSME criteria to obtain legal entity status in the form of individual PTs. However, it should be carefully remembered that the core principle of a Limited Liability Company is the concept of partnership of capital and establishment based on an agreement. As an individual company, the liability of the owner or director is personal responsibility for all business actions and obligations. Because the business is run by PT Perindividuan is by one person, the owner or director is fully responsible for the decisions, actions and obligations that arise in the company's operations. Following are some aspects of the responsibility of the owner or director in an individual PT:

- a. Debt Liability: The owner or director is personally liable for all debts of the business. If the business fails or is unable to pay its debts, the owners or directors can be personally held accountable and their personal assets can be used to pay off the business's debts.
- b. Breach of Law: The owner or director is fully responsible for legal compliance. They must ensure that the business operates in accordance with applicable laws and regulations. In the event of a breach of law, the owner or director can be held personally liable.
- c. Tax Compliance: The owner or director must ensure that the business pays proper taxes and reports income properly according to tax regulations. They should also be responsible for keeping and archiving accurate financial records.
- d. Business Decisions: The owner or director is responsible for the strategic and operational decisions taken in the business. They must consider risks, protect the interests of the company, and be responsible for the results of the decisions they make.

Apart from individuals, legal entities are legal subjects who have the authority to take legal action; in other words, it refers to an organization or group of individuals who have rights and responsibilities directed towards achieving a common goal.[25] As a legal entity, a Limited Liability Company contains elements of a legal entity that are defined by the legal doctrine of *de heersende leer*, namely the separation of wealth from shareholders, having aims and objectives in its establishment – which includes the Company's Articles of Association as explained in Article 2 of the Limited Liability Company Law, which states that "The company must have aims and objectives as well as business activities in accordance with laws and regulations, public order, and/or moral norms" – and have separate governing organs from the shareholders.[26] In the elucidation of the Job Creation Law, in clause Article 153 J paragraph (1) it is explained that the shareholders of a Limited Liability Company

will not be personally responsible for engagements carried out on behalf of the company, nor will they be responsible for company losses that exceed the number of shares owned. However, in this MSME context, it is important to remember that the limited liability of the company's shareholders in a Limited Liability Company is not absolute. Although Limited Liability Companies are usually characterized by limited liability for shareholders, there are situations where this limited liability can be waived. This can happen if the shareholder is involved in mixing personal assets with the company's assets with bad intentions (bad faith), which can result in the shareholder being personally charged with more responsibility than they should. In this case, the establishment of a Limited Liability Company can be considered as a tool used by shareholders for personal purposes, so the limited liability is no longer valid.[27]

Even though a Sole Proprietorship only has one shareholder, the difference between the Company's assets as a legal entity and the personal assets of the shareholders must be carefully maintained. This aims to prevent the illegal use of the Company's assets by shareholders, which in consequence can lead to personal responsibility of shareholders.[28] In this context, the responsibilities of individual PTs after the Job Creation Law are still focused on the principles and practices of legal entities as legal entities that are limited to the assets and share ownership of individual companies.

The main problem in PT Perorangan is the difficulty of setting limits on limited liability for shareholders because the founders and shareholders are the same entity. Even though there has been a type of company in the form of an individual PT before, the potential for abuse can still occur if all of the company's shares are purchased by just one individual.[29] Because PT Perorangan is basically an individual business. Therefore, if PT Perorangan is recognized as a form of company, regulations are definitely needed to regulate this new corporate entity. The advantages and disadvantages of the individual PT itself are, the advantages are that the profit earned does not need to be shared (fully or one hundred percent for the owner), management is easier, if the business is still small then it is not taxed. While the drawback is that it is only intended for small and micro businesses with a limited/small amount of capital making it difficult to develop, the owner's unlimited responsibility means that all of his personal assets become collateral for all company debts (here PT Perorangan lives and dies only in someone's hands).

5. Conclusion

The legal challenges faced by MSMEs include debt and credit issues, fierce competition in business, difficulties in obtaining raw materials, limited knowledge of financial management, and an unfavorable business climate. The government is trying to develop MSMEs as part of efforts to increase investment and create jobs. Legal protection for the legality of establishing an individual PT has been regulated carefully and relevantly through the Job Creation Law and Government Regulation Number 7 of 2021, especially in terms of legal protection. This provides great benefits

for MSMEs, considering that the previous Law Number 20 of 2008 did not comprehensively regulate legal protection for MSMEs.

The form of an individual PT opens MSME access to banking facilities and financing, offers legal protection, and facilitates the electronic registration process without the need for a notary deed. The status of a legal entity is obtained without formal approval, the cost of establishment is affordable, and the capital is not separated. This is suitable for beginner MSMEs who want to develop their business and apart from the obligation to announce it in state news, also with a low tax rate. This type of legal entity creates ease of doing business and legal certainty for MSMEs. So, the time has come for MSMEs to move up a class by choosing an individual PT as a more profitable choice of business form.

The government must increase legal protection for MSMEs in individual PTs. The government must also always carry out socialization related to the Individual Company Application for MSME players which is held regularly in every region, with the principle of full service to the community or free, a process that is not convoluted and one door. It is hoped that the presence of the newly introduced individual PT in Indonesia will be able to inspire the spirit of business, especially among MSMEs. However, to achieve this, it is essential to provide effective coaching and oversight of PT Perorangan operations. With this step, PT Perorangan can succeed as an effort to advance the community's economy and achieve the main goal, which is to provide convenience in doing business. Lastly, the policy makers need to think about it, what if the Perorangan PT develops into a macro alias into a big business, is there a need for an adjustment from an Individual PT to a PT in accordance with PT Law No. 40 of 2007 concerning Limited Liability Companies.

References

- [1] Hartini, "Perlindungan Usaha Kecil dan Menengah (UKM) Melalui Hukum Merek," Universitas Diponegoro, 2003. [Online]. Available: <http://eprints.undip.ac.id/11275/>
- [2] Tirto.ID, "Jokowi Ajak DPR Buat UU Cipta Lapangan Kerja & UU Pemberdayaan UMKM - Tirto.ID," *Tirto.ID*. <https://tirto.id/jokowi-ajak-dpr-buat-uu-cipta-lapangan-kerja-uu-pemberdayaan-umkm-ej5G> (accessed Mar. 26, 2021).
- [3] B. L. Dictionary, "What Is OMNIBUS BILL? Definition of OMNIBUS BILL (Black's Law Dictionary)," *Black's Law Dictionary*.
- [4] Aziz and A. Febriananingsih, "Mewujudkan Perseroan Terbatas (PT) Perseorangan Bagi Usaha Mikro Kecil (UMK) Melalui Rancangan Undang-Undang Tentang Cipta Kerja," *J. Rechtsvinding Media Pemb. Huk. Nas.*, vol. 9, no. 1, 2020.
- [5] Manurung, *Modal Untuk Bisnis UKM*. Jakarta: PT. Kompas Media Nusantara, 2008.
- [6] Abidin, "Pengembangan Usaha Micro Kecil Dan Menengah (UMKM) Sebagai Kekuatan Strategis Dalam Mempercepat Pembangunan Daerah," *AKMEN J. Ilm.*, vol. 5, no. 4, 2008.

- [7] Yusri, "Perlindungan Hukum Terhadap Usaha Mikro, Kecil Dan Menengah Dalam Perspektif Keadilan Ekonomi," *Kanun J. Ilmu Huk.*, vol. Vol. 16, no. 1, 2014.
- [8] R. Atmasasmita, *Teori Hukum Integratif: Rekonstruksi Terhadap Teori Hukum Pembangunan Dan Teori Hukum Progresif*. Yogyakarta: Genta Publishing, 2012.
- [9] Rachbini, *Ekonomi Pasar Sosial: Pilihan Ketiga (Pengalaman Ekonomi Jerman Barat) Dalam Relevansi Pasar Sosial Bagi Indonesia*. Jakarta: Penerbit Cides, 1995.
- [10] Kurniastuti, "Perlindungan Hukum Usaha Mikro Kecil Menengah (Umkh) Dari Dampak Adanya Perjanjian Asean-China Free Trade Area (Acfta)," *Arena Huk.*, vol. Vol. 6, no. 2, 2013.
- [11] B. Nadapdap, *Hukum Perseroan Terbatas (Berdasarkan Undang-Undang No. 40 Tahun 2007)*. Jakarta: Jala Permata Aksara, 2016.
- [12] I. M. Y. Agastya, I. W. Wiryawan, and S. Putrawan, "Kedudukan Hukum Perseroan Terbatas Yang Belum Berstatus Badan Hukum Dalam Melakukan Kegiatan Usaha," *Kertha Semaya J. Ilmu Huk.*, 2018.
- [13] Soerjono Soekanto and Sri Mamudji, *Penelitian Hukum Normatif*, Cetakan Ke. Jakarta: Raja Grafindo Persada, 2011.
- [14] Peter Mahmud Marzuki, *Penelitian Hukum, Edisi Revisi*, Cetakan Ke. Jakarta: Kencana, 2016.
- [15] Komarudin, *Politik Hukum Integratif UMKM*. Jakarta: PT. Wahana Semesta Intermedia, 2014.
- [16] Harjono, *Konstitusi Sebagai Rumah Bangsa, Sekretariat Jenderal Dan Kepaniteraan Mahkamah Konstitusi*. Jakarta: Konstitusi Press, 2008.
- [17] Setiono, *Rule of Law (Supremasi Hukum)*. Surakarta: PT. Citra Aditya Bakti, 2004.
- [18] Rahardjo, *Ilmu Hukum*. Bandung: Citra Aditya Bakti, 2000.
- [19] Tambunan, *Usaha Mikro Kecil Dan Menengah Di Indonesia*. Jakarta: LP3ES, 2012.
- [20] Beik and A. Arsyanti, *Ekonomi Pembangunan Syariah*. Jakarta: PT. Raja Grafindo Persada, 2016.
- [21] Hadiwidjaja and A. Hartati, *Kewirausahaan Dalam Multi Perspektif*. Banten: Universitas Terbuka, 2013.
- [22] F. B. G. Tumbuan, *Himpunan Kajian Mengenai Beberapa Produk Legislasi dan Masalah Hukum di Bidang Hukum Perdata*. Jakarta: PT Gramedia Pustaka Utama, 2017.
- [23] I. S. Wiranti, "Kedudukan Hukum PT Setelah Surat Keputusan Pengesahan Pendiriannya Dicabut," *J. Jurtama*, vol. Vol. 1, no. 2, 2019.
- [24] Kurniawan, "Tanggung Jawab Pemegang Saham Perseroan Terbatas Menurut Hukum Positif," *J. Mimb. Huk.*, vol. Vol. 26, no. 1, 2020.
- [25] V. T. Wahyuni, "Kepemilikan Tunggal Badan Hukum PT," *J. Huk. Nov.*, vol. Vol. 8, no. 2, 2017.
- [26] I. D. G. A. P. Diatmika and N. P. Purwanti, "Pengaturan Modal Dasar Perseroan Dengan Berlakunya Peraturan Pemerintah Nomor 29 Tahun 2016 Tentang Perubahan Modal Dasar PT," *J. Kertha Semaya*, vol. Vol. 8, no. 2, 2020.

- [27] D. C. Kusuma, “Pertanggungjawaban Perseroan Perorangan Pasca Pergeseran Paradigma Perseroan Terbatas Sebagai Persekutuan Modal,” *J. LEX Renaiss.*, vol. Vol. 7, no. 3, 2022.
- [28] M. F. Aziz and dan N. Febrianingsih, “Mewujudkan Perseroan Terbatas (PT) Perseorangan Bagi Usaha Mikro Kecil (UMK) Melalui Rancangan Undang-Undang Tentang Cipta Kerja,” *J. Rechtsvinding Media Pemb. Huk. Nas.*, vol. Vol. 9, no. 1, 2020.
- [29] Y. W. Hardiyono, B. K. Heriawanto, and and I. Kusuma Ayu, “Keabsahan Dan Akibat Hukum Pendirian Perseroan Mikro dan Kecil Yang Didirikan Berdasarkan Undang-Undang Nomor 11 Tahun 2020 Tentang Cipta Kerja,” *Din. J. Ilm. Ilmu Huk.*, vol. Vol. 27, no. 8, 2021.

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

