

## ABSTRAK

Pengaturan dalam UU Cipta Kerja telah mengubah ketentuan dari UU PT, dimana terdapat penambahan bentuk baru PT, yaitu PT Perorangan bagi Usaha Mikro dan Kecil. PT Perorangan yang mana hanya memiliki satu pemegang saham memiliki karakteristik yang berbeda dengan PT Persekutuan Modal. Berdasarkan hal tersebut maka menimbulkan pertanyaan bagaimana status hukum PT Perorangan di Indonesia serta bagaimanakah pertanggung jawaban organ PT Perorangan apabila dinyatakan pailit. Metode pendekatan penelitian yang dipakai dalam penulisan hukum ini merupakan yuridis normatif dan spesifikasi penelitian yang dipakai dalam penulisan ini yaitu deskriptif-analitis.

Berdasarkan analisa dari penulis PT Perorangan sebagai badan hukum dalam kepastian memiliki pertanggung jawaban terbatas, tetapi tidak dipungkiri organ PT dapat diberikan beban tanggung jawab atas kepastian PT Perorangan apabila telah memenuhi unsur untuk dapat diterapkan nya *piercing the corporate veil*. Hendaknya pengaturan mengenai organ PT Perorangan diatur dengan jelas, sehingga tetap sejalan dengan prinsip *Good Corporate Governance*, sehingga kedepannya tidak timbul masalah.

**Kata Kunci:** *Badan Hukum, Perseroan Terbatas Perorangan, Kepailitan.*

## ABSTRACT

*The provisions of the Job Creation Law have amended the regulations of Limited Liability Company Law, wherein a new form of limited liability company has been introduced, namely the Individual Limited Liability Company for Micro and Small Businesses. This ILLC, which has only one shareholder, possesses distinct characteristics compared to a Capital Partnership Limited Liability Company. Based on this, it raises questions about the legal status of the ILLC in Indonesia, as well as the liability of its organs in the event of bankruptcy.*

*The research approach used in this legal writing is a normative juridical approach. The research specification employed in this writing is descriptive-analytical, utilizing secondary data. Data collection technique involves literature study. The data processing method used employs qualitative data analysis.*

*Based on the author's analysis, an ILLC as a legal entity in bankruptcy carries limited liability. However, it is acknowledged that the organs of the ILLC can be burdened with responsibility for the bankruptcy of the ILLC if the elements for applying the concept of piercing the corporate veil are satisfied.*

**Keywords:** *Legal Entity, Individual Limited Liability Company, Bankruptcy.*