

PENERAPAN DOKTRIN *PIERCING THE CORPORATE VEIL* DALAM TATA KELOLA PERUSAHAAN DI PT SERIMPI MAKMUR SEJATI

Oleh

Ferren Chaniago

NIM 2214101135

Program Studi Ilmu Hukum

ABSTRAK

Penelitian untuk menelaah implementasi doktrin *Piercing the Corporate Veil* ditinjau dari prinsip tata kelola perusahaan yang baik di PT Serimpi Makmur Sejati, dan menganalisis kendala dan upaya perusahaan dalam menerapkan prinsip GCG sebagai langkah preventif terhadap risiko hukum tersebut. Menggunakan metode empiris pendekatan deskriptif. Lokasi penelitian bertempat di PT Serimpi Makmur Sejati, Jakarta Barat, dengan subjek meliputi direksi, manajer, dan karyawan ditentukan secara purposif (*purposive sampling*) sesuai dengan kebutuhan penelitian melalui pengamatan langsung dan wawancara mendalam. Sementara itu, penelusuran kepustakaan dan dokumen digunakan untuk memperoleh data sekunder, yang mencakup bahan hukum primer, bahan hukum sekunder, serta bahan hukum tersier. Analisis data dijalankan secara kualitatif lewat pemilahan data, penyajian temuan, dan perumusan kesimpulan. Hasil penelitian memperlihatkan bahwa implementasi doktrin *Piercing the Corporate Veil* pada PT Serimpi Makmur Sejati tidak muncul dalam bentuk penanganan sengketa hukum di pengadilan, melainkan dipahami sebagai prinsip kehati-hatian (*duty of care*) dalam tata kelola perusahaan. Sejak berdiri pada tahun 1997, tidak ditemukan adanya praktik penyalahgunaan badan hukum oleh pihak internal. Kendala yang dihadapi perusahaan dalam menerapkan GCG meliputi pengawasan terhadap pelaksanaan keputusan direksi yang belum sepenuhnya konsisten, adanya perbedaan pemahaman operasional di tingkat karyawan, serta ketidakkonsistenan minor dalam pelaksanaan prosedur kerja standar (SOP). Upaya perbaikan yang dilakukan perusahaan adalah dengan memperkuat sistem pengawasan internal, meningkatkan koordinasi dan komunikasi antarbagian melalui rapat berkelanjutan, serta menegakkan kepatuhan terhadap SOP secara berulang. Penerapan prinsip GCG yang optimal terbukti efektif menjadi instrumen preventif dalam menjaga integritas badan hukum PT Serimpi Makmur Sejati guna meminimalisir potensi diterapkannya Doktrin penembusan tabir hukum perseroan.

Kata Kunci: *Perseroan Terbatas, Piercing the Corporate Veil, Good Corporate Governance, Tata Kelola Perusahaan*

**THE APPLICATION OF THE PIERCING THE CORPORATE VEIL
DOCTRINE IN CORPORATE GOVERNANCE AT PT SERIMPI MAKMUR
SEJATI**

By

**Ferren Chaniago
NIM 2214101135**

Legal Studies Program

ABSTRACT

The concepts of separate legal entity and limited liability are the main pillars of a Limited Liability Company (PT). However, this protection can be set aside through the Piercing the Corporate Veil doctrine if there is an abuse of legal entity status for unlawful personal gain. This study aims to examine the implementation of the Piercing the Corporate Veil doctrine in terms of Good Corporate Governance (GCG) principles at PT Serimpi Makmur Sejati, as well as to analyze the company's obstacles and efforts in implementing GCG principles as a preventive measure against these legal risks. This research is a descriptive empirical legal research. The research location was at PT Serimpi Makmur Sejati, West Jakarta, with subjects including directors, managers, and employees selected through purposive sampling technique. Primary data were obtained through direct observation and in-depth interviews, while secondary data were collected through document studies of primary, secondary, and tertiary legal materials. Data processing and analysis techniques utilized interactive qualitative analysis consisting of data reduction, data display, and drawing conclusions. The outcome demonstrate that the implementation of the Piercing the Corporate Veil doctrine at PT Serimpi Makmur Sejati did not appear in the form of handling legal disputes in court, but was understood as a principle of prudence (duty of care) in corporate governance. Since its establishment in 1997, there has been no practice of abusing the legal entity by internal parties. The obstacles faced by the company in implementing GCG include the monitoring of the execution of directors' decisions that are not yet fully consistent, differences in operational understanding at the employee level, and minor inconsistencies in the implementation of standard operating procedures (SOP). The improvement efforts made by the company are strengthening the internal monitoring system, increasing coordination and communication between departments through continuous meetings, and repeatedly enforcing compliance with SOPs. The optimal implementation of GCG principles is proven to be effective as a preventive instrument maintaining the integrity of the legal entity of PT Serimpi Makmur Sejati to minimize the potential application of the Piercing the Corporate Veil doctrine.

Keywords: Company, Piercing the Corporate Veil, Good Corporate Governance, Corporate Governance.