

Ease of Establishment of Micro and Small Business Individual Companies in Supporting Tourism Businesses after the Enactment of the Job Creation Law



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ABSTRACT: To support the economic growth of the Indonesian people in general and the Balinese people in particular, most of whom are in the tourism sector, the Government has enacted several laws and regulations, including Law Number 11 of 2020 concerning Job Creation. The enactment of the Job Creation Law provides discretion to micro and small businesses in terms of establishing a legal entity whose establishment does not require a notary deed, and even the founder and shareholder only need one person. Companies that meet the criteria for micro and small businesses will receive the facilities as stipulated in the Job Creation Law. This will be very beneficial for Shareholders of Individual Companies.

KEYWORDS: Legal Entity, Individual Company, Limited Liability Company, Job Creation Law

1. BACKGROUND

Tourism business is one of the businesses relied on by the majority of Balinese people who are one of the tourist destinations of choice for the world community. Bali managed to get fourth place in the 2020 Popular Destinations in the World award because it is considered like a fantasy. In addition to offering its natural beauty, Bali is also fully supported by supporting tourism facilities. The tourism sector in Indonesia has grown and developed into a very important industry, and can be relied on to increase the country's foreign exchange. Due to the rapid number of tourists enjoying tourist attractions in Indonesia, here are some types of tourism service businesses that are most in demand in Indonesia in general, especially Bali.

Tourism service businesses are one of the most potential business opportunities in Indonesia. In fact, almost all tourism services in Indonesia are in great demand. The popularity of this business cannot be separated from the fact that Indonesia has extraordinary natural beauty, along with the diversity and uniqueness of its culture which is now an attraction for domestic and foreign tourists.

To support the economic growth of the Indonesian people in general and the Balinese people in particular, the Government has enacted several laws and regulations, including Law Number 11 of 2020 concerning Job Creation. Throughout 2021, the Constitutional Court has conducted a judicial review of the Job Creation Law 11 times. A year after it was submitted, in November 2021 the Constitutional Court then stated that Law Number 11 of 2020 was conditionally unconstitutional. The Constitutional Court considered Law Number 11 of 2020 to be formally flawed because the discussion process did not comply with the rules and did not fulfill the element of openness. In the decision, the Constitutional Court gave the lawmakers time to revise its contents within two years from the time the decision was read.

The Constitutional Court considered the Law to be formally flawed because the discussion process did not comply with the rules and did not fulfill the element of openness. In the decision, the Constitutional Court gave the lawmakers time to revise its contents within two years from the time the decision was read. This confirms that if no improvements are made within two years, the Job Creation Law will automatically be declared permanently conditionally unconstitutional. In response to the Constitutional Court's decision, the Government then issued Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation on December 30, 2022, which was then officially changed into a law after being ratified by the DPR in the 19th plenary

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session of Session Period IV of the 2022-2023 session year into Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law.

The Job Creation Law was formed with the hope of job creation in accordance with the objectives stated in Article 3 letter a of the Job Creation Law, namely creating and increasing employment opportunities by providing easy protection and empowerment for Cooperatives and Micro, Small and Medium Enterprises as well as national industry and trade as an effort to be able to absorb the widest possible Indonesian workforce while still paying attention to balance and progress between regions in the national economic unity. The initial paragraph emphasizes Cooperatives and Micro, Small and Medium Enterprises, so that it is interpreted that Cooperatives and Micro, Small and Medium Enterprises will be the focus for receiving special treatment in terms of ease of doing business and facilitation from the government, especially from Financing Institutions. Regarding tourism, with the existence of the Job Creation Law, it is hoped that a new business entity will be created that can increase economic growth in the tourism business sector, by forming a limited liability company. The enactment of the Job Creation Law provides facilities or convenience for the community in establishing a Limited Liability Company.

2. METHODS

The research method used to compile this article is to use normative legal research. Normative legal research is research aimed at obtaining objective law (legal norms), namely by conducting research on legal issues and obtaining subjective law (rights and obligations) (Hardijan Rusli, 2006 : 50). Normative legal research in this paper is to study document studies, namely using various secondary legal materials such as legislation, legal theory, and can be in the form of scholars opinions relating to the subject matter

3. RESULT AND DISCUSSION

Types of Tourism Businesses in Indonesia

Tourism is a dynamic activity that involves many people and enlivens various business fields. Tourism is regulated in a separate Law, namely Law Number 10 of 2009 concerning Tourism (hereinafter referred to as the Tourism Law). Article 1 number 3 states that Tourism is a variety of tourism activities and is supported by various facilities and services provided by the community, entrepreneurs, the Government, and the Regional Government. Furthermore, Article 1 number 4 regulates that Tourism is all activities related to tourism and is multidimensional and multidisciplinary in nature that emerges as a manifestation of the needs of each person and country and the interaction between tourists and the local community, fellow tourists, the Government, the Regional Government, and entrepreneurs. Regarding Tourism businesses, it is regulated in Article 1 number 7 of the Tourism Law which stipulates that Tourism Business is a business that provides goods and/or services to fulfill the needs of tourists and organize tourism.

Article 14 paragraph (1) of the Tourism Law explains that the scope of tourism business types includes:

- a. Tourist attractions are businesses whose activities manage natural tourist attractions, cultural tourist attractions, and artificial/human-built tourist attractions.
- b. Tourism areas are businesses whose activities build and/or manage areas with a certain area to meet tourism needs.
- c. Tourism transportation services are special businesses that provide transportation for tourism needs and activities, not regular/public transportation.
- d. Tourism travel services are travel bureau businesses and travel agent businesses. Travel bureau businesses include travel planning services and/or services and organizing religious trips. Travel agent businesses include travel reservation services, such as ticket reservations and accommodation reservations and handling travel documentation.
- e. Food and beverage services are food and beverage provision services equipped with equipment and supplies for the manufacturing process, which can be in the form of restaurants, cafes, catering services, and bars/drink shops.
- f. Accommodation provision is a business that provides lodging services that can be equipped with other tourism services. Accommodation provision businesses can be in the form of hotels, villas, tourist cottages, campsites, caravan stops, and other accommodations used for tourism purposes.
- g. Organizing entertainment and recreation activities is a business whose scope of activities is in the form of performing arts businesses, game arenas, karaoke, cinemas, and other entertainment and recreation activities aimed at tourism.
- h. Organizing meetings, incentive trips, conferences, and exhibitions is a business that provides services for a meeting of a group of people, organizing trips for employees and business partners as compensation for their achievements, and organizing exhibitions in order to disseminate information and promotion of goods and services on a national, regional, and international scale.

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- i. Tourism information services are businesses that provide data, news, features, photos, videos, and research results regarding tourism that are distributed in the form of printed and/or electronic materials.
- j. Tourism consulting services are businesses that provide advice and recommendations regarding feasibility studies, planning, business management, research, and marketing in the tourism sector.
- k. Tour guide services are businesses that provide and/or coordinate tour guides to meet the needs of tourists and/or travel agencies.
- l. Water tourism is a business that organizes water tourism and sports, including the provision of facilities and infrastructure and other services that are managed commercially in sea waters, beaches, rivers, lakes, and reservoirs.
- m. Spa is a treatment business that provides services with a combination of water therapy, aroma therapy, massage, spices, healthy food/drink services, and physical activity with the aim of balancing the body and soul while still paying attention to the traditions and culture of the Indonesian nation.

Supporting businesses in the tourism industry include souvenir businesses, tourism education, tourism police, and other businesses such as money changers, banks, health clinics, and telecommunications businesses. The debate about whether tourism in Indonesia is just a business activity or is already an industry has been going on since the ratification of Law Number 9 of 1990 concerning Tourism until the ratification of Law Number 10 of 2009 concerning Tourism. From an economic perspective, industry is defined as a group or individual who independently produces a product, both tangible and intangible. Renowned marketing expert, Kottler, said that other components of the industry are the revenue earned, tourism, and producing and selling the resulting product.¹

Form of Business Entity in Indonesia

The term "company" is a term that replaces the term "trader" as regulated in Articles 2 to 5 of the old WvK. The term company that replaces the term trader has a broader meaning. Many people used to run companies in the sense according to S. 1938 No. 276, but were not included in the definition of a trader according to Article 2 of the Commercial Code.²

According to the law makers, a company is an act carried out continuously, openly, in a certain position and to seek profit.³ Activities carried out with the intention of seeking profit are included in economic activities. The formulations of the definition of a company above are strengthened by many experts in the field of Commercial Law or Business Law, such as Sri Redjeki Hartono who stated that economic activities are essentially activities of running a company, namely an activity that contains the understanding that the activities in question must be carried out :⁴

- a. Continuously in the sense of not being interrupted;
- b. Openly in the sense of being legal (not illegal); and
- c. The activity is carried out in order to gain profit, either for oneself or others.

Business entities in Indonesia are of various types. Business entities are divided into two large categories, namely legal entities and non-legal entities. Non-legal entities consist of Partnership Firms, Limited Partnerships (CV), Sole Proprietorships, or Trading Businesses (UD). Legal entities are Limited Liability Companies (PT) and Cooperatives. In the Indonesian legal system, this type of business entity is more strictly regulated with separate laws and regulations for each type of legal entity.

Regulations regarding legal entities are also regulated in the Civil Code. Basically, the Burgerlijk Wetboek (BW) does not regulate the term legal entity. The term used according to BW is Zedelijk Lichaam. According to BW or the Civil Code, what is meant by a legal entity or rechtspersoon is a group of people who in legal traffic act as if they were a single individual or corporatie.⁵

Partnership companies can be in the form of partnerships or bodies that are not incorporated and partnerships/bodies that are incorporated. Partnership companies that are not incorporated are basically companies that are established and owned by private parties. Partnership companies that are not incorporated are companies that are in the form of partnerships or associations that are carried out and owned by two or more people, which can be in the form of Civil Partnerships, Firm Partnerships (Fa) and Limited Partnerships (Commanditaire Venootschaap abbreviated as CV). Partnership Companies that are incorporated are partnerships or bodies that can be legal subjects, namely anything that can bear rights and obligations. Something that can be a legal subject is a human being (natuurlijkpersoon) and a legal entity (rechts-persoon).⁶

¹ Violetta Simatupang, 2009, Pengaturan Hukum Kepariwisata Indonesia, P.T. Alumni, Bandung, h. 96.

² R. Soekardono, 1983, *Hukum Dagang Indonesia*, Dian Rakyat, Jakarta, h. 19.

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⁴ Sri Redjeki Hartono, 2000, *Kapita Selekta Hukum Ekonomi*, Mandar Maju, Bandung, h.4

⁵ Koesoemadi, 1950, *Kumpulan Asas-Asas Hukum Perdata*, h.18.

⁶ Chidir Ali, 1999, *Badan Hukum*, Alumni, Bandung, h. 14

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A Limited Liability Company is an association or body consisting of several shareholders and has capital that is separate from the assets of the owner or founder and the company's assets. This company is established based on an agreement and carries out business activities with authorized capital that is entirely divided into shares and has met the requirements stipulated by law.⁷ The normative regulation of the term Limited Liability Company (PT) can be found in Law Number 40 of 2007 concerning Limited Liability Companies (PT) specifically in Article 1 paragraph (1), which reads:

"A Limited Liability Company, hereinafter referred to as a company, is a legal entity that is a capital association, established based on an agreement, conducting business activities with authorized capital that is entirely divided into shares and meets the requirements stipulated in this law and its implementing regulations".

From the above definition, it can be given the criteria that a Limited Liability Company (PT) is a legal entity that is established based on an agreement and has assets that are separate from the assets and capital consisting of shares so that the responsibility of shareholders is limited to the number of shares they have entered.

According to Satjipto Rahardjo, this legal entity as a legal subject is the result of a fictitious construction of the law which is then accepted, treated and protected as the law provides protection for humans.⁸ According to legal doctrine, a body will be a legal entity if it meets the following criteria or requirements:

- 1) Having separate assets
- 2) Having a specific purpose
- 3) Having its own interests, and
- 4) Having a regular organization.

A Limited Liability Company, formerly known as *Naamloze Vennootschaap* (NV), is a partnership to run a business that has capital consisting of shares, the owners of which have as many shares as they own. Because its capital consists of shares that can be bought and sold, changes in company ownership can be made without having to dissolve the company. A limited liability company is a vehicle for carrying out business activities, which limits the liability of the capital owner, namely the number of shares owned. so that this form of business is widely enjoyed, especially for companies with large capital. The ease of attracting funds from the public by selling shares is also an encouragement to establish a business entity in the form of a limited liability company.⁹

The form of a limited liability company is very popular with the public because in general a limited liability company has the ability to develop itself, is able to conduct capitalization and is a potential vehicle for obtaining profits both for its own institution and for its supporters (shareholders).¹⁰

From all the Business Entities in Indonesia such as Firms (Fa), Limited Partnerships (CV), Cooperatives and so on, Limited Liability Companies, hereinafter referred to as *Perusahaan*, are the form of economic activity business entities that receive the highest portion of attention. Limited Liability Companies (PT) are the most preferred form of economic activity business today, in addition to limited liability, limited liability companies also provide convenience for their owners (shareholders) to transfer their company (to anyone) by selling all the shares they own in the company. In principle, the establishment of a Limited Liability Company Based on Article 7 paragraph (1) of Law Number 40 of 2007 concerning Limited Liability Companies (hereinafter referred to as the Limited Liability Company Law), the Establishment of a Limited Liability Company (PT) must be made by 2 (two) or more people in the form of an authentic deed in this case a notarial deed. Furthermore, in Articles 32 and 33 of Law Number 40 of 2007 concerning Limited Liability Companies. The establishment of a limited liability company must have authorized capital, issued capital and paid-up capital contained in the articles of association and bylaws which must be approved by the Minister of Law and Human Rights. This legal entity business entity has a unique character, namely the name of the Limited Liability Company (PT) must not be the same as or similar to other companies or the same as the names of other well-known companies, if the name is the same then its approval will be rejected by the Minister of Law and Human Rights. If the limited liability company has not obtained legal entity status, then all partners, both founders, directors and commissioners, are jointly and severally liable for any legal acts and losses suffered by the Company.

⁷ Sudaryat, 2008, *Hukum Bisnis "Suatu Pengantar"*, Jendela Mas Pustaka, Bandung, h. 32.

⁸ Satjipto Rahardjo, 1996, *Ilmu Hukum*, Citra Aditya bakti, Bandung, h.69.

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¹⁰ Agus Budiarto, 2002, *Kedudukan Hukum dan Tanggung Jawab Pendiri Perseroan Terbatas*, Ghalia Indonesia, Jakarta, h. 13.

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Perbandingan ketentuan Perseroan Terbatas dalam Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas dengan Undang-undang Nomor 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang

The purpose of enacting Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law (hereinafter referred to as the Job Creation Law), is to create the widest possible employment opportunities for the Indonesian people evenly. This is done in order to fulfill a decent living through the following points:

1. Ease, Protection and Empowerment of MSMEs and Cooperatives;
2. Improving the investment ecosystem;
3. Ease of doing business;
4. Improving worker protection and welfare; and
5. Central Government Investment and acceleration of national strategic projects.

In achieving these goals, there are fundamental differences between the Limited Liability Company Law and the Job Creation Law.

a. Definition

The Limited Liability Company Law stipulates that a Limited Liability Company, hereinafter referred to as a Company, is a legal entity that is a capital association, established based on an agreement, conducting business activities with authorized capital that is entirely divided into shares and meets the requirements set out in this Law and its implementing regulations. Meanwhile, in the Job Creation Law, a Limited Liability Company, hereinafter referred to as a Company, is a legal entity that is a capital association, established based on an agreement, conducting business activities with authorized capital that is entirely divided into shares or an individual Legal Entity that meets the criteria for Micro and Small Businesses as regulated in the laws and regulations concerning Micro and Small Businesses.

b. How to Obtain PT Status as a Legal Entity

Article 7 paragraph (4) of the Limited Liability Company Law

A company obtains legal entity status on the date of issuance of the Minister's Decree regarding the issuance of the Minister's Decree regarding the ratification of the Company's legal entity.

Article 7 paragraph (4) of the Job Creation Law:

A company obtains legal entity status after being registered with the Minister and obtaining proof of registration.

c. Shareholders

Article 7 paragraph (7) of the Limited Liability Company Law

The provisions requiring a Company to be established by 2 (two) or more persons as referred to in paragraph (1), paragraph (5), and paragraph (6) do not apply to:

- a. A limited liability company whose shares are wholly owned by the state;
- b. A company that manages a stock exchange, a clearing and guarantee institution, a depository and settlement institution, and other institutions as regulated in the Capital Market Law.

Article 7 paragraph (7) of the Job Creation Law

The provisions requiring a Company to be established by 2 (two) or more persons as referred to in paragraph (1), paragraph (5), and paragraph (6) do not apply to:

- a. A limited liability company whose shares are wholly owned by the state;
- b. A regionally-owned enterprise;
- c. A village-owned enterprise;
- d. A company that manages a stock exchange, a clearing and guarantee institution, a depository and settlement institution, and other institutions in accordance with the Capital Market Law; or
- e. A company that meets the criteria for Micro and Small Enterprises.

In the Limited Liability Company Law, there is actually a 1 person Shareholder, namely for a Limited Liability Company whose entire shares are owned by the state; as well as a Company that manages a stock exchange, Clearing and guarantee institution, storage and settlement institution, and other institutions as regulated in the Capital Articles Law. However, in the Job Creation Law, the spirit of which is to create jobs and provide convenience for the community to create a business opportunity, then in the Job Creation Law, a company with share ownership of a Limited Liability Company is only one person, namely for a Company that meets the criteria for Micro and Small Businesses.

d. Company Capital

Article 32 of the Limited Liability Company Law

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1. The authorized capital of the Company is at least IDR 50,000,000.00 (fifty million rupiah).
2. Laws that regulate certain business activities may determine the minimum amount of the Company's capital which is greater than the provisions of the authorized capital as referred to in paragraph (1).
3. Changes to the amount of authorized capital as referred to in paragraph (1) are stipulated by Government Regulation. Article 32 of the Job Creation Law
1. The Company is required to have authorized capital of the Company.
2. The amount of authorized capital of the Company as referred to in paragraph (1) is determined based on the decision of the Company's founders.
3. Further provisions regarding the authorized capital of the Company are stipulated in Government Regulation.

d. Insertion in Article 153: 153A to 153J of the Job Creation Law

Article 153A

A company that meets the criteria of Micro and Small Businesses can be established by 1 (one) person, which is established based on a statement of establishment.

Article 153B

The statement of establishment is registered electronically with the Minister by filling in the form.

Article 153C

Changes to the Statement of Establishment are determined by the General Meeting of Shareholders and notified to the Minister.

Article 153D

The Job Creation Law still uses the nomenclature "Board of Directors" to refer to the management of a Sole Proprietorship.

Article 153E

Shareholders in a Sole Proprietorship are individuals, not legal entities. One person can only establish one Sole Proprietorship in the Micro and Small Business category in one year.

Article 153F

The Board of Directors of the Company for Micro and Small Businesses must prepare financial reports in order to realize good Corporate Governance.

Article 153 G

The dissolution of a Company for Micro and Small Businesses as referred to in Article 153A is carried out by a General Meeting of Shareholders which is stated in a statement of dissolution and notified electronically to the Minister.

Article 153 H

In the event that the Company for Micro and Small Businesses no longer meets the criteria of Micro and Small Businesses as referred to in Article 153A, the Company must change its status to a Limited Liability Company as referred to in the provisions of applicable laws and regulations.

Article 153 I

The Company for Micro and Small Businesses is given a reduction in costs related to the establishment of a legal entity.

Pasal 153 J

- 1) Shareholders of the Company for Micro and Small Businesses are not personally liable for obligations made in the name of the Company and are not liable for losses of the Company exceeding the shares owned.
- 2) The provisions as referred to in paragraph (1) do not apply if:
 - a. the relevant shareholder, either directly or indirectly in bad faith
 - b. exploits the Company for personal gain;
 - c. the relevant shareholder is involved in an unlawful act committed by the Company; or
 - d. the relevant shareholder, either directly or indirectly in an unlawful manner uses the Company's assets, resulting in the Company's assets being insufficient to pay off the Company's debts.

Companies that meet the criteria for Micro and Small Enterprises based on Government Regulation Number 8 of 2021 in Supporting Tourism Service Businesses

In order to establish a Company in the Tourism business sector as referred to in Article 14 paragraph (1) of the Tourism Law, which has characteristics that can be considered the safest, because there is a separation of personal wealth and Company wealth, the community can establish a Limited Liability Company as mandated by the Job Creation Law. Provisions regarding the criteria for a Limited Liability Company to be able to use the facilities in the form of the ease of establishment mentioned above,

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are regulated in Government Regulation Number 8 of 2021 concerning the Authorized Capital of Companies and Registration of the Establishment, Amendments, and Dissolution of Companies that Meet the Criteria for Micro and Small Businesses, which in Article 2 stipulates that:

- a. Companies established by 2 (two) or more people; and
- b. Individual companies established by 1 (one) person.

Establishment of an Individual Company by filling out the Statement of Establishment in Indonesian, which contains:

- a. name and domicile of the individual Company;
- b. period of establishment of the individual Company;
- c. intent and purpose and business activities of the individual Company;
- d. amount of authorized capital, issued capital, and paid-up capital;
- e. nominal value and number of shares;
- f. address of the individual Company; and
- g. full name, place and date of birth, occupation, residence, population registration number, and taxpayer identification number of the founder, director and shareholder of the individual Company.

As for individual companies, they must change their legal status to become a Company if:

- a. the shareholders become more than 1 (one) person: and/or
- b. do not meet the criteria for micro and small businesses as stipulated in the provisions of laws and regulations regarding micro and small businesses.
- c. Individual companies before becoming Companies as referred to in paragraph (1) make changes to their status through a notarial deed and are registered electronically with the Minister.
- d. Changes to status as referred to in paragraph (2) are carried out in accordance with the provisions of laws and regulations regarding Companies.

Although a Sole Proprietorship can be established by one person as an effort by the government to simplify the process of establishing a Limited Liability Company, the number of Shares of a Sole Proprietorship cannot be single, but must be more than one. Because the principle of the Limited Liability Company remains as a capital association. The number of shares of more than one is also useful when the Sole Proprietorship with the criteria of Micro and Small Businesses changes to an ordinary Limited Liability Company as regulated by the Limited Liability Company Law.

As for the organs in the Sole Proprietorship contained in the Job Creation Law, the Sole Proprietorship adheres to the concept of a one-tier system, namely the company is run by one organ, namely the board of directors (board of directors) which also carries out management and supervision functions. In a two-tier system, there is an organ that manages the company, namely the board of directors and there is an organ that carries out supervision (board of commissioners), as adopted by the Limited Liability Company Law. In a Sole Proprietorship that adheres to a one-tier system, it is not possible to appoint commissioners as company supervisors and does not have a General Meeting of Shareholders organ.

The terms One-Tier System and Two-Tier System are not found in laws and regulations in Indonesia. The term is found in Council Regulation (EC) No. 2157/2001 and Hungarian Act IV of 2006 which allow companies to use the concept of a one-tier system or two-tier system. In Council Regulation No. 2157/2001 and in Hungarian Act IV of 2006, in principle it is explained that in the one-tier system concept the company is run by one organ, namely the board of directors which also carries out management and supervisory functions.

Article 21 of Hungarian Act IV of 2006 which reads:

“The articles of association of public limited companies may also contain provisions to tender management and supervisory functions upon the board of directors (public or private limited companies operated by the one-tier system). Such a (public or private) limited company shall have no supervisory board, and the members of the board of directors shall be treated as executive officers.”

Meanwhile, in the two-tier system, there are organs that manage the company, namely the management organ and the organ that carries out supervision (supervisory organ). The management organ is appointed and dismissed by the supervisory organ. Article 39 paragraph (2) and Article 40 paragraph (1) of Council Regulation No. 2157/2001:

Article 39 paragraph (2):

“The member or members of the management organ shall be appointed and removed by the supervisory organ.”

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Article 41 paragraph (1):

“The supervisory organ shall supervise the work of the management organ. It may not itself exercise the power to manage the SE.”

Based on the definition of one-tier system and two-tier system, when associated with the Limited Liability Company Law applicable in Indonesia, then Indonesia is a two-tier system. This is because in Indonesia, the authority to manage the company and supervision is separated, which has been known as the Board of Directors and the Board of Commissioners. In this case, the Board of Directors has more authority to manage the company, while the Board of Commissioners has more of a supervisory role.

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