ABSTRAK

TINJAUAN NORMATIF PRINSIP *GOOD CORPORATE GOVERNANCE* TERHADAP KASUS BENTURAN KEPENTINGAN (*CONFLICT OF INTEREST*) DIREKSI PADA PERSEROAN TERBATAS

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Sistem tata kelola perusahaan yang baik dikenal secara umum dengan istilah *Good Corporate Governance*. Salah satu tujuan penerapan prinsip GCG ialah untuk mencegah terjadinya konflik dalam perusahaan termasuk konflik benturan kepentingan (*conflict of interest*). Penelitian ini mengkaji tinjauan normatif prinsip GCG dalam mencegah terjadinya konflik benturan kepentingan pada PT, bentuk-bentuk benturan kepentingan serta contoh kasus benturan kepentingan yang dilakukan oleh seorang Direksi dan pengaturan mengenai benturan kepentingan yang terdapat dalam Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas.

Metode penelitian yang digunakan adalah metode penelitian hukum normatif dengan tipe penelitian deskriptif. Pendekatan masalah yang digunakan adalah pendekatan studi kasus dan pendekatan perundang-undangan. Data yang digunakan adalah data sekunder melalui Undang-Undang sekaligus putusan yang berkekuatan hukum tetap. Selanjutnya, data diolah melalui pemeriksaan data, *editing* dan sistematisasi data, serta dianalisis secara kualitatif.

Hasil penelitian dan pembahasan menunjukkan bahwa adanya penerapan GCG mampu menciptakan iklim yang kondusif antar organ perusahaan sehingga dapat meminimalisir terjadinya konflik benturan kepentingan. Bentuk benturan kepentingan yang paling umum dilakukan oleh Direksi perusahaan meliputi penyalahgunaan aset perusahaan, *self dealing*, gratifikasi dan *corporate opportunity*. Adapun pengaturan mengenai benturan kepentingan pada UU PT secara implisit tersirat pada beberapa pasal yaitu Pasal 92, Pasal 97, Pasal 99, Pasal 100 dan Pasal 101.

Kata kunci: Benturan Kepentingan, *Good Corporate Governance*, Perseroan Terbatas

ABSTRACT

NORMATIVE REVIEW OF GOOD CORPORATE GOVERNANCE PRINCIPLES IN THE CASE OF CONFLICT OF INTEREST BY DIRECTORS IN A LIMITED LIABILITY COMPANIES

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Good Corporate Governance is a system needed by a company to manage its operational in a good maintain. The objectives of implementing GCG principles such as preventing any internal conflicts within the company, including conflicts of interest. This study is going to examine the normative review of GCG principles in order of preventing conflicts of interest in Limited Liability Companies, categorization of conflicts of interest, and examples of conflicts of interest committed by a Director, as well as the regulations regarding conflicts of interest contained in Law of Limited Liability Companies Number 40 of 2007.

The research method used is a normative legal research method using a descriptive research type. The problem-solving approach used is a case study approach and a legal approach. The data used are secondary data from laws and final court decisions. The data are processed through data examination, editing, and systematization, and analyzed qualitatively.

The research findings and discussion indicate that the implementation of GCG can create a conducive environment among corporate bodies, thereby minimizing conflicts of interest. The most common forms of conflicts of interest committed by company directors include misuse of company assets, self-dealing, gratification, and corporate opportunity. The provisions regarding conflicts of interest in the Law of Limited Liability Company are implicitly implied in several chapters, such as Chapter 92, Chapter 97, Chapter 99, Chapter 100, and Chapter 101.

Keywords: Conflict of Interest, Good Corporate Governance, Limited Liability Company