

CORPORATE RESPONSIBILITY AS PEOPLE OF CORRUPTION CRIMES WHICH HAVE BANKRUPTCY STATUS IN INDONESIA

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Abstract - This research explains the nature, mechanism and concept of regulating the responsibility of bankrupt corporations as the subject of criminal acts of corruption according to Indonesian positive law. The results of this research are that corporations as legal entities are also legal subjects that can be responsible for criminal acts committed, and there are many cases of corruption that are detrimental to the state. The concept of corporate responsibility places more emphasis on recovering state losses. In a bankruptcy situation, the state must become the preferred creditor, so that there is the right to collect and the right to take precedence.

Keywords: Corporate Liability, Corruption, Bankruptcy;

A. INTRODUCTION

Corporations as perpetrators of criminal acts continue to increase in the form of corporate crimes in criminal acts of corruption both in trade, industry and so on. With the development of corporate crime in the form of criminal acts of corruption, it shows that corruption continues to grow involving corporations as perpetrators of criminal acts of corruption (Hehamahua, 2006). Corruption related to business and financial crimes is often identified as deviant behavior by economic actors, with the ultimate aim of gaining as much profit as possible. The perpetrator obtained the profit in an unnatural way, without paying attention to the method or process of obtaining the profit. Current crime shows that economic progress has also given rise to new forms of crime that are no less dangerous and the number of victims they cause. Indonesia today has been hit by contemporary crime which is quite threatening the environment, energy sources and crime patterns in the economic sector such as bank crime, computer crime, fraud against consumers in the form of low quality manufactured goods that are packaged beautifully and sold through massive advertising and various corporate crime patterns that operate through penetration and disguise.

Corruption is related to corporate crime (Fuady, 2004), especially big business corporations (Reksodiputro, 1995). Companies are often involved in business crimes and collaborate with officials, where business and financial crimes are scenarios, the essence of which lies in evil intentions as the origin of the profits obtained by criminals. Corruption is a form of crime that is global and continues to grow and involves corporations or legal entities. This is because the problem of corruption is no longer a new problem in legal and economic matters and the problem of corruption continues to endanger development and hinder prosperity in achieving the level of prosperity of Indonesian society because the treatment of corruption is extraordinary because it has spread and spread to all levels of society. From a corruption perspective, up to now there has been no regulation regarding the release of bankrupt corporations from criminal prosecution or responsibility. The issue of bankruptcy is the issue of the inability to pay one's debts, in the legal sense, what is meant by bankruptcy is everything related to the situation where the debtor has at least two debts which are due, and he is unable to pay off one of the debts in full.

Broadly speaking, the responsibility of a company declared bankrupt to third parties is manifested in the company's obligation to make disclosure to third parties for any company activities that are considered to affect the company's assets. Meanwhile, bankruptcy causes debtors who are declared bankrupt to lose all civil rights to control and manage their assets. In this condition, bankruptcy law is needed to regulate the settlement of debt and credit disputes between debtors and their creditors. In this research, it is first examined in relation to Preferred Creditors, which are creditors who take precedence. As an example of Tax Debts, also related to Labour Rights that must be paid, and also the existence of State Rights that must take precedence because the state rights referred to here are



related to State Losses due to corruption in a corporation declared bankrupt. In bankruptcy law, a company that is declared bankrupt, if it is not included in these 3 strata of creditors, it cannot take precedence.

From the juridical side, it concerns legal certainty, related to corporate liability as perpetrators of corruption crimes. The rule of law that is rightly put forward must guarantee justice, expediency and legal certainty, especially to be applied in relation to state subjects who are harmed by corporations with bankruptcy status. Which Law Number 20 of 2001 or Law Number 37 of 2007 precedes and overrides, that is the basis for juridical study. Companies as economic actors in carrying out their activities with third parties, give birth to a number of rights and obligations in the form of receivables and debts. Companies that are declared bankrupt or insolvent must go through a court decision. The bankruptcy of the company means that the company stops all its activities and thus can no longer enter into transactions with other parties, except for liquidation.

Creditors can be categorised as follows:

1. Separate Creditors, are creditors holding property security rights, who can act alone. This group of creditors is not affected by the debtor's bankruptcy declaration, meaning that their execution rights can still be exercised as if there was no debtor bankruptcy. This group of creditors can sell the goods that are used as collateral themselves, as if there was no bankruptcy. From the proceeds of the sale, they take the amount of their debt, while the remaining amount is deposited into the curator's treasury as a bankruptcy estate. On the other hand, if the proceeds of the sale are insufficient, the creditor can include the shortfall as a competing creditor for unpaid bills.
2. Preferred/privileged creditors are creditors who have special rights granted by law solely based on the nature of the receivables. There are preferred creditors against certain goods, meaning that if certain goods are sold at auction or under hand, the proceeds of the sale are first for preferred creditors, as regulated in Article 1139 of the Civil Code. Against all goods that constitute bankruptcy property whose level is in the above-mentioned answer is regulated in Article 1149 of the Civil Code.
3. Concurrent creditors are concurrent creditors who do not include preferred or separatist groups. Concurrent creditors get paid after preferred creditors get paid.

Thus the issue of bankruptcy is a matter of inability to pay debts. So what is meant by bankruptcy is everything related to a situation where the debtor has at least two debts and is due, and he cannot pay in full one of the debts. So that there are many problems, namely how the nature, mechanism and concept of regulating the responsibility of bankrupt corporations as subjects of corruption crimes according to Indonesian positive law.

B. RESEARCH METHOD

The research method used in the study of the responsibility of corporations with bankruptcy status for corruption crimes is normative legal research. The collection of legal materials is carried out by identifying and inventorying positive law as a preliminary activity. In normative legal research, only library materials or secondary data are studied, which include primary, secondary and tertiary legal materials. The approaches used in discussing this research are philosophical approach, statutory approach, conceptual approach and case approach. This research is descriptive analytical because it is intended to obtain a description or condition that exists in the situation and provide solutions in resolving bankrupt corporate disputes related to legal objectives and certainty.

C. RESULTS AND DISCUSSION

1. The nature of the regulation of the liability of bankrupt corporations as subjects of corruption offences according to Indonesian positive law.

According to Chidir Ali, the meaning of legal entity or corporation can be known from the answer to the question "what is the subject of law?" The definition of a legal subject is basically a human being and everything that is based on the demands of the needs of society which the law recognises as supporting rights and obligations. The second definition is what is called a legal entity. (Ali, 1991) According to Loebby Loqman regarding what is meant by a corporation, namely a corporation is a collection of trades that are incorporated, it is limited that a corporation that can be held criminally



liable is a corporation that has been incorporated (Loqman, 1991). The reason is that with a legal entity, it is clear the composition of the management and the extent of rights and obligations in the corporation.

According to Richard Card (Richard Card, 1999), identification theory is one of the theories that justify corporate liability in criminal law. This theory states that the act or will of the director is also the act or will of the corporation (*the act and state of mind of the person are the acts and state of mind of the corporation*). According to this doctrine (Priyatno), the company can commit a number of offences directly through people who are closely related to the company and are seen as the company itself.

The nature of the liability of bankrupt corporations can be examined in several positive legal rules currently in force, namely:

1. Law Number 20 of 2001 concerning the eradication of criminal acts of corruption.

Criminal offences committed by corporations as legal entities are serious criminal offences that harm the state and society. According to Article 2 of Law No. 20 of 2001 on the Criminal Act of Corruption, any party that violates the law and harms the state will be prosecuted as a perpetrator of corruption. Corporations as legal entities that are perpetrators of corruption will be prosecuted for corruption crimes because the company is one of the parties working with the government in the procurement of goods and services that harm the state. Corporations as economic actors, will be held criminally liable if the business is illegal and harms the state. Corporations that harm the state have rights and obligations that are carried out against the law and harm the state by enriching themselves and the corporation. The injured party including the state will claim liability including corporations or companies declared bankrupt or bankrupt must go through a court decision.

2. Criminal Code (KUHP):

Indonesian criminal law has recognised corporations as subjects of criminal law since the existence of Emergency Law Number 17 of 1951 concerning Hoarding of Goods, and Emergency Law Number 7 of 1955 concerning Economic Crimes (*Wet Economic Delichten*). The position of corporation as a subject of criminal law is regulated in Article 59 of the Criminal Code. Article 59 of the Criminal Code states that the criminal responsibility of a corporation is imposed on its management. Therefore, the subject of corporate criminal law is attached to the actions of the management itself.

In this article, it is stated that in cases where due to an offence a criminal penalty is determined against the management, members of the management body or commissioners, then the management, members of the management body or commissioners who apparently did not participate in committing the offence are not punished. Based on the description in this article, for a criminal event involving the activities of a corporation, it is the management that is the subject of the criminal offence. Article 45:


- 1) Corporation is the subject of criminal offence.
- 2) Corporations as referred to in paragraph (1) include legal entities in the form of limited liability companies, foundations, cooperatives, state-owned enterprises, regionally-owned enterprises, or their equivalents, as well as associations both incorporated and unincorporated or business entities in the form of firms, partnerships, or their equivalents in accordance with the provisions of laws and regulations.

3. The definition of corporation from several rules of law, namely:

Law on Corruption Eradication (Law Number 31 of 1999)	A corporation is an organized group of people and/or assets, whether a legal entity or non-legal entity (article 1 point 1).
Law on the Crime of Money Laundering (Law Number 15 of 2002)	A corporation is an organized group of people and/or assets, whether a legal entity or non-legal entity. (article 1 number 2)



Law on Fisheries (Law Number 31 of 2004)	A corporation is an organized group of people and/or assets, whether a legal entity or non-legal entity. (article 1 number 15)
Law on the Eradication of the Crime of Human Trafficking (Law Number 21 of 2007)	A corporation is an organized group of people and/or assets, whether a legal entity or non-legal entity. (article 1 number 6)
Law on the Use of Chemicals and Prohibition of the Use of Chemicals as Chemical Weapons (Law Number 9 of 2008)	Corporations are business activities in the form of business entities or legal entities (article 1 number 21)
The Law on the Elimination of Corporate Discrimination is a collection of people and/or race and ethnicity (Law Number 40 of 2008)	Corporations are assets that are organized whether they are legal entities or non-legal entities. (article 1 number 7)
Law on State Sharia Securities (Law Number 19 of 2008)	A corporation is an organized group of people and/or assets, whether a legal entity or non-legal entity. (article 1 number 22)
Law on Prevention and Eradication of acts Money Laundering Crime (Law Number 8 of 2010)	A corporation is an organized group of people and/or assets, whether a legal entity or non-legal entity. (article 1 number 10)
Law on Narcotics (Law Number 35 of 2009)	A corporation is an organized collection of people and/or assets, whether they are legal entities or non-legal entities. (article 1 number 21)
Law on Horticulture (Law Number 13 of 2010)	A corporation is an organized group of people and/or assets, whether a legal entity or non-legal entity. (article 1 number 25)
Eradication Prevention Act Terrorism Crime (Law Number 9 of 2013) concerning and Funding Actions	A corporation is an organized group of people and/or assets, whether a legal entity or non-legal entity. (article 1 number 4)
Law on Immigration (Law Number 6 of 2011)	A corporation is an organized group of people and/or assets, whether a legal entity or non-legal entity. (article 1 number 25)
Law on Industry (Law Number 3 of 2014)	A corporation is an organized group of people and/or assets, whether a legal entity or non-legal entity. (Article 1 number 8)
Law on Preventing and Eradicating Detention Detention Centers (Law Number 18 of 2013)	A corporation is an organized group of people and/or assets, whether a legal entity or non-legal entity. (Article 1 number 22)
Law on Government Debt Instruments	A corporation is an organized group of



(Law Number 24 of 2002)	people and/or assets, either a legal entity or a non-legal entity. (article 19)
Law on Psychotropic Substances (Law Number 5 of 1997)	A corporation is an organized collection of people and/or assets, whether they are legal entities or non-legal entities. (article 1 number 13)

From these several definitions, there are 3 definitions that are generally almost the same, namely:

1. A corporation is an organised collection of people and or wealth, whether a legal entity or not.
2. Corporation is an activity.
3. A corporation is a collection of legal entities in the form of a business entity or legal entity, organised from people and/or assets, both or not legal entities.

Analysis of the nature of the regulation of the liability of bankrupt corporations as subjects of corruption crimes according to positive law in Indonesia requires an in-depth understanding of several legal aspects, including corporate law, bankruptcy law, and criminal law, especially in relation to corruption crimes.

1. Corporation as a Legal Subject:

According to positive law in Indonesia, a corporation (limited liability company, foundation, cooperative, etc.) can be considered a legal subject with rights and obligations, including criminal liability. This is based on the principle that corporations can perform actions through organs or individuals acting for and on behalf of the company, and such actions can have a broad impact on the public, especially in relation to corruption.

2. Regulations on Corporate Liability:

In the context of corruption, the Law of the Republic of Indonesia Number 31 Year 1999 as amended by Law Number 20 Year 2001 on the Eradication of Corruption, includes rules that allow corporations to be made defendants in corruption cases. Specifically, this law states that corporations can be held liable if it can be proven that the corruption offence was committed by or for the benefit of the corporation.

3. Corporate Liability in Bankruptcy:

When a corporation is declared bankrupt, this does not automatically negate criminal responsibility for criminal offences that have been committed by or for the benefit of the corporation before it was declared bankrupt. Bankruptcy proceedings deal with the civil aspects related to debt repayment, while the criminal liability of the corporation depends on a separate legal process that assesses the corporation's role and responsibility in the criminal offence.

4. Implications and Challenges:

The prosecution of corporations, especially those under insolvency proceedings, faces its own challenges, including determining the individuals (e.g. directors, commissioners or employees) responsible for corrupt acts committed on behalf of the corporation and ensuring that the sanctions applied are not merely symbolic. However, this also raises the question of how to handle the assets of the bankrupt company to fulfil criminal liabilities, such as fines or restitution of state losses.

5. Positive Law Perspective:

In practice, case law in Indonesia continues to evolve in addressing the criminal liability of corporations, including those that are bankrupt. Jurisprudence and interpretation of the law by the courts demonstrate a commitment to effective law enforcement against corporations involved in corruption, even though the corporation may be in a heavy financial condition.



Overall, the liability of bankrupt corporations as subjects of corruption offences is a complex topic and requires a multidisciplinary approach in handling and enforcing the law.

2. Mechanism of regulating the liability of bankrupt corporations as subjects of corruption offences according to Indonesian positive law

a. Liability mechanism according to Bankruptcy Law (Law No. 37 of 2004 concerning bankruptcy and postponement of debt payment obligations)

Broadly speaking, the responsibility of a company declared bankrupt is manifested in the company's obligation to make *disclosure of* any company activities that are considered to affect the company's assets, while bankruptcy results in the debtor declared bankrupt losing all civil rights to control and manage. In these conditions, bankruptcy law is needed to regulate the settlement of debt and credit disputes between debtors and their creditors. What is meant by "Creditor" is both concurrent creditors, secured creditors and preferred creditors, specifically regarding secured creditors and preferred creditors, they can file for a declaration of bankruptcy without losing the collateral rights over the property they have against the Debtor's property and their right to precedence. Where there is a syndicate of creditors, each creditor is a creditor as referred to in Article 1 number 2. What is meant by debts that have become due and collectible is the obligation to pay debts that have become due, either because they have been agreed, because of the acceleration of the collection time as agreed, because of the imposition of sanctions or fines by authorised agencies, or because of court decisions, arbitrators, or arbitration panels.

b. Bankruptcy Petition Procedure

According to Law Number 37 of 2004 concerning Bankruptcy, the bankruptcy application procedure is as follows: (Lontoh, 2002)

- a) An application for a bankruptcy statement is submitted to the President of the Court through the Registrar (Article 6 paragraph 2);
- b) The Registrar submits the application for a declaration of bankruptcy to the President of the Court no later than 2 (two) days after the date the application is registered. Within 3 (three) days after the date of registration of the petition, the court shall set a hearing date.
- c) The examination hearing shall be conducted no later than 20 (twenty) days after the date of registration of the petition (Article 6).
- d) The court shall summon the Debtor if the bankruptcy petition is filed by a Creditor, the Public Prosecutor's Office, Bank Indonesia, the Capital Market Supervisory Agency or the Minister of Finance (Article 8).
- e) The Court may summon Creditors if the bankruptcy petition is filed by the Debtor and there is doubt that the conditions for bankruptcy have been fulfilled (Article 8).
- f) Such summons shall be made by a bailiff by registered express mail at the latest 7 days before the first hearing is held (Article 8 paragraph 2).
- g) The Court's decision on a petition for bankruptcy must be granted if there are proven facts that the requirements for bankruptcy have been fulfilled and the decision must be pronounced no later than 60 (sixty) days after it is registered (Article 8).

The decision on the bankruptcy petition must contain complete legal considerations underlying the decision along with the opinion of the panel of judges and must be pronounced in a session that is open to the public and can be implemented in advance, even if there is a legal appeal against the decision (Article 8 paragraph 7). (Sutedi, 2009)

c. Liability Mechanism According to Law No. 40 of 2007 on Limited Liability Companies

Article 3 paragraph (1) of the Law on Limited Liability Companies (PT) states that the shareholders of the company are not personally liable for agreements made on behalf of the company and are not



responsible for the company's losses exceeding the shares owned paragraph (2) the provisions referred to in paragraph (1) do not apply if:

- a) The requirements for a company as a legal entity have not been or are not fulfilled;
- b) The shareholder concerned either directly or indirectly in bad faith utilises the company for personal interests;
- c) The shareholder concerned is involved in an unlawful act committed by the company; or
- d) The shareholder directly or indirectly unlawfully uses the company's assets, which results in the company's assets becoming insufficient to pay off the company's obligations.

In its development, the doctrine of *piercing the corporate veil* originating from countries incorporated in the *common law system* began to influence the legal system in Indonesia. If examined closely, the doctrine excludes the principle of limited liability in legal entities. The position of the doctrine as a source of law can override the principle of limited liability as stipulated in Article 3 paragraph (1) of the UU-PT, so that shareholders, directors and commissioners can be held personally liable for the company's actions as if the company belongs to the shareholders themselves. (Iskandar, 2014)

The mechanism of liability for corruption offences in corporations with bankruptcy status in Indonesia involves various interrelated legal aspects, including criminal law, civil law (especially bankruptcy law), and corporate law. The following is an overview of how the mechanism operates:

1. Proving the Corporation as the Perpetrator of a Criminal Offence:

The first step is proving that the corporation, through persons acting for and on behalf of the corporation (such as directors or employees), has committed a corruption offence. This involves proving that the corrupt act was committed for the benefit of the corporation or within the scope of the corporation's activities.

2. Corporate Liability Despite Bankruptcy:

Being bankrupt does not exempt a corporation from criminal liability for corruption offences it has committed. There is no law in Indonesia that limits or prohibits a corporation that has been declared bankrupt to be tried and held legally responsible for criminal offences committed before it was declared bankrupt.

3. Prosecution Process:

If there is strong evidence that a bankrupt corporation is involved in a corruption offence, criminal proceedings can be initiated against the corporation. This process runs parallel and separate from the bankruptcy process which handles the civil aspects of the corporation.

4. Types of Sanctions:

Sanctions against corporations found guilty of committing criminal acts of corruption can be in the form of fines, compensation for state losses, and in some cases, the dissolution of the corporation by the court. Fines and compensation for state losses are intended to recover state finances from losses caused by the criminal act of corruption.

5. Utilisation of Corporate Assets:

The assets of a bankrupt corporation can be utilised to fulfil the corporation's obligations, including the payment of fines and compensation due to corruption offences, to take precedence before fulfilling obligations to creditors in accordance with bankruptcy law.

6. Difficulty in Execution:

One of the challenges in this accountability mechanism is when the assets of the bankrupt corporation are limited or insufficient to fulfil all financial obligations, both to creditors in the context of bankruptcy and to the state in the context of criminal sanctions.



7. Coordination between Institutions:

Sometimes good coordination is needed between criminal justice agencies, commercial courts handling bankruptcy, and other government agencies (such as the KPK) to ensure that the legal process is effective and corporate assets can be maximally utilised for the purpose of paying obligations.

From the description above, it can be seen that the process of accountability for corruption offences in corporations with bankruptcy status in Indonesia is a complex process and involves many legal aspects. Its handling requires synergy between various parties and related legal institutions.

3. The concept of regulating the liability of bankrupt corporations as the subject of criminal acts of corruption according to Indonesian positive law

The concept of corporate responsibility places more emphasis on recovering state losses. In a bankruptcy situation, the state must become the preferred creditor, so that there is the right to collect and the right to take precedence. This can be strengthened by the authority of the Prosecutor's Office to request the issuance of a Court Order, as regulated in Law Number 16 of 2004 as amended by Law Number 11 of 2011 concerning the Prosecutor's Office of the Republic of Indonesia. Therefore, when there is a court decision, the state can collect the return of state losses from companies that have gone bankrupt.

Many bankruptcy decisions are considered strange and criticized by other countries. The root of the problem behind the bankruptcy of these companies is the conceptual issue implemented in the Bankruptcy Law, Law Number 37 of 2004 which applies the concept of liquidation and even exceeds this concept (non-conceptual). From a paradigm shift perspective, this concept is an old concept that is no longer used in corporate bankruptcy today in many countries. In corporate bankruptcy, the concept of corporate rescue is applied. Corporate rescue is a concept in bankruptcy law because it is a way to collect debts from creditors against a bankrupt company by avoiding liquidation and providing a second chance, or giving debtors the opportunity to continue their business for the benefit of creditors, debtors and other interests. The use of corporate rescue in corporate bankruptcy can be justified based on two groups of theories, namely the theory of benefit in resolving corporate debts and the theory of the social dimension of law where bankruptcy law must be seen from the perspective of social interests.

The Bankruptcy Law is obliged to separate corporate bankruptcy from individual bankruptcy by implementing corporate rescue as a legal rule in corporate bankruptcy law. However, in the meantime it is hoped that judges in commercial courts will no longer apply Law Number 37 of 2004 as is in corporate bankruptcy. Commercial court judges should apply the principle of business continuity (corporate rescue) in corporate bankruptcy, by abandoning the positivistic legalistic thinking paradigm.

The concept of responsibility for corporations with bankruptcy status as perpetrators of criminal acts in Indonesia is formed from the interaction between criminal law, bankruptcy law and corporate law. This mechanism is based on several key interrelated legal principles and rules, which form a framework to enable prosecution of corporations in the event of bankruptcy, for crimes committed.

Following are some important aspects of this concept:

1. Corporate Liability in Criminal Law:

In Indonesia, corporations can be considered as legal subjects responsible for criminal acts, including corruption, based on Law Number 31 of 1999 concerning the Eradication of Corruption Crimes as amended by Law Number 20 of 2001. This includes corporations that are in the process of bankruptcy or has been declared bankrupt, because criminal liability is considered "independent" of the corporation's civil status.

2. Corporations as Perpetrators of Crime:

Prosecuting corporations as perpetrators of criminal acts is based on the principle that actions or policies carried out by individuals within the corporation, such as directors or management, for the benefit of the corporation, make the corporation itself responsible.

3. Bankruptcy and Criminal Liability Mechanisms:



When a corporation enters bankruptcy status, the civil aspects of the process are regulated by Law Number 37 of 2004 concerning Bankruptcy and Postponement of Debt Payment Obligations. However, the bankruptcy process does not eliminate the possibility of corporations being tried and punished for criminal acts that have been committed. In other words, the criminal legal process runs "independently" from the bankruptcy process.

4. Types of Sanctions:

Sanctions against corporations can be in the form of fines, compensation, or even dissolution of the company, depending on the severity of the crime committed. These sanctions provisions are intended to prevent corporations from committing illegal acts and ensure that there are real consequences for violations of the law.

5. Implementation of Sanctions:

In practice, applying sanctions to bankrupt corporations can be complex, especially in terms of paying fines or compensating state losses. Confiscation of corporate assets to comply with criminal sanctions can conflict with creditors' rights in bankruptcy proceedings. Therefore, the Prosecutor as State Attorney, can request a State Court Determination as a Preferred Creditor with Priority Rights. In this way, fines and reimbursement of state losses can still comply with bankruptcy law, and criminal legal processes and the implementation of sanctions or punishments can still be carried out.

6. Challenges and Implications:

Challenges in implementing this concept include determining specifically who is responsible within the corporation for actions that give rise to criminal liability, especially within a complex leadership structure, as well as allocating limited corporate assets to meet sanctions and obligations to creditors.


Overall, the concept of liability for corporations with bankruptcy status as perpetrators of criminal acts in Indonesia emphasizes that bankruptcy cannot avoid legal responsibility for crimes committed. Law in Indonesia confirms its commitment to law enforcement and justice will continue, even though it faces obstacles in its implementation and implementation.

D. CONCLUSION

The essence of corporate responsibility as one of the foundation holders of a country's economic development can act arbitrarily in carrying out its economic activities so that a stable legal state is created in the legal and economic development of a country, because corporations as legal entities are also legal subjects that can be responsible for their actions. crimes committed, and because currently there are so many corruption cases that have the potential to harm the country. The concept of corporate responsibility places more emphasis on recovering state losses. In a bankruptcy situation, the state must become the preferred creditor, so that there is the right to collect and the right to take precedence. This can be strengthened by the authority of the Prosecutor's Office to request the issuance of a Court Order, as regulated in Law Number 16 of 2004 as amended by Law Number 11 of 2021 concerning the Prosecutor's Office of the Republic of Indonesia. Therefore, when there is a court order, the state can collect the return of state losses from companies that have gone bankrupt.

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