

RESPONSIBILITIES OF LIMITED AND COMPLEMENTARY PARTNERS TO EMPLOYEE RIGHTS IF CV (COMMANDITAIRE VENNOOTSCHAP) DECLARES BANKRUPT

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Abstract

While conducting business, a CV (Commanditaire Vennotschap) may face bankruptcy (Suspension Payment of Debt). In the Suspension Payment of Debt processes, it is crucial to consider the rights of employees. Therefore, it is essential to understand the responsibilities of each partner in the Major Labour Laws and Bankruptcy Laws regarding employee rights if the CV goes bankrupt. This study utilized a normative legal research method to analyze legislation, focusing on the inventory of positive law, legal principles, legal doctrines, legal findings in concrete cases, and legal systematics using secondary data (literature studies such as books, journals, theses, and dissertations). A CV (Commanditaire Vennotschap) cannot go bankrupt because it is not a legal entity, but bankruptcy can occur at the partner level within a CV (Commanditaire Vennotschap). The employee rights of limited partnership hold a particular position. The Major Labour Laws prioritize the payment of employee wages in the event of a company bankruptcy, while the Bankruptcy Law and suspension payment of debt tend to prioritize payment for other creditors secured by the company assets. Although there is legal certainty that payment of employee wages is a priority claim of the bankruptcy estate, there is controversy over this priority due to the different provisions of the two laws.

Keywords: *Partners; Responsibilities; Bankruptcy; Commanditaire Vennotschap; Workers.*

INTRODUCTION

There are various forms of business entities in Indonesia, such as Firma (*Vennotschap Onder Firma*), CV (*Commanditaire Vennotschap*), and Civil Partnership (*Maatschap*). In addition, there is also a limited liability company called PT. The above legal forms have meanings and consequences regarding parties, composition, liability, and other legal consequences. With the rapid growth of the Indonesian economy, many entrepreneurs are competing to establish business entities or companies (Purnomo, 2019). One of the interesting legal partnerships is the CV (*Commanditaire Vennotschap*). The Indonesian Commercial Code (KUHD) does not

provide a specific definition of its meaning. However, structurally, it consists of 2 groups or types of partners. We can see in Article 19 of the Indonesian Commercial Code (KUHD), which states:

A money-issuing company, also known as a limited liability company, is a company that consists of one or more persons who are jointly and severally liable for the whole of one party and one or more persons who are jointly and severally liable for the money realized of another party.

The referred parties are limited partners and complementary partners. Each type of partner has its position, role, and responsibilities. The inbreng provided



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to active partners can be goods, money, or expertise (Safitri, Novita Diana, 2014). Meanwhile, the inbreng can only be money or goods for passive partners. For the bankruptcy of a limited partnership, a CV (*Commanditaire Vennotschap*) does not have legal entity status, so it cannot be declared bankrupt. Bankruptcy occurs to one of its partners, not the entire limited partnership entity. It means that if one partner in a limited partnership goes bankrupt, it affects that part of the limited partnership, not the entire limited partnership (Sutedi, 2009). In addition, bankruptcy decisions issued by the Commercial Court have legal consequences for the bankrupt debtor, such as losing the right to control and manage the assets in its bankruptcy estate (Murniati, 2018).

In carrying out its business, CV (*Commanditaire Vennotschap*), as a form of business, can also be declared bankrupt. It happens due to various reasons. One of them is the assets of the CV (*Commanditaire Vennotschap*) being insufficient to pay the debts that have matured, so the CV (*Commanditaire Vennotschap*) cannot meet its obligations to pay. Many factors can lead to the insolvency of a company. One of them is the financial setback condition. Companies experiencing a financial setback face challenges in conducting their financial obligations, such as debt payments or operational costs. Factors such as declining sales, increasing debt, or the inability to obtain additional funds can deteriorate financial conditions. Thus, they can declare a limited partnership bankrupt. The debt settlement will be paid by a curator under a supervisory judge following Article 1 Number 1 of Law no.

37 of 2004 concerning Bankruptcy and Suspension Payment of Deb when the CV (*Commanditaire Vennotschap*) is declared bankrupt. A bankruptcy decision affects the general confiscation of bankruptcy estate from a debtor. The legal consequence for assets included in the Boedel bankruptcy is that the involved parties can experience losses due to the agreement (Putri, Olivia Gunawan, 2023). Bankruptcy debtors also lose their civil rights, including the right to manage and control the bankruptcy assets they own (Lumbanraja, Brata Yoga, Siti Malikhatun Badriyah, 2021). Apart from that, parties declared bankrupt can take legal action involving their properties if the action benefits the Boedel bankruptcy (Aprita, 2022).

As a business entity in the economic sector, a CV (*Commanditaire Vennotschap*) also has the potential to experience bankruptcy. This condition can be affected by several factors, such as excessive debt accumulation causing financial failure and CV (*Commanditaire Vennotschap*) assets being insufficient to cover their debt obligations. In a CV (*Commanditaire Vennotschap*) bankruptcy situation, some responsibilities must be done by complementary and limited partners. If a company, especially a company in the form of a CV (*Commanditaire Vennotschap*), is declared bankrupt, the parties who feel the impact are the workers/employees. The workers/employees experience the termination of their employment relationship due to certain things. The termination impacts the end of the rights and obligations between workers and employers (layoff) (Vista Viani, 2018).

If workers experience termination of employment (layoff) because the company is declared bankrupt, they will still have certain rights. Some of these rights involve severance pay, compensation money, and other rights following Law Number 13 of 2003 concerning Employment, an updated version of Law Number 11 of 2020 concerning Job Creation. In the bankruptcy process, which results in layoffs (termination of employment), burdens (obligations) will appear for employees with fixed-term employment agreements or indefinite-term employment agreements status. Therefore, the cost burden of the employee right must be the responsibility of the limited partners and the complementary partners.

This case focus is the burden (liabilities) of a business entity in the form of a limited partnership that must be paid to employees following the applicable regulations if the limited partnership is declared bankrupt. The company must understand the responsibilities between partners to the burden (liabilities) to satisfy worker rights following the provisions of the laws. It is the same as a human, where every business requires costs to run its operations and to carry out business activities to keep running, including Labour costs for employees. Therefore, the rights of employees are satisfied, even if bankruptcy occurs in the limited partnership entity. These rights fulfillment is following the spirit of development and fostering industrial and business-work relations, which have obtained a constitutional basis in legal order in Indonesia (Pradima, 2013).

RESEARCH METHODS

This type of research is normative legal research. This legal research used normative legal case studies in the form of legal behavioral products, such as reviewing draft laws. The subject of this research is laws conceptualized as a norm or rule that applies in society and becomes a reference for behavior, so normative legal research focuses on positive legal inventory, legal principles and doctrine, legal discovery of in concreto case, legal systematics, tariff of legal synchronization, legal comparison, and legal history (Ridwan Arifin, Waspiah, 2018). The data collection process used secondary data, namely the data collection process conducted by examining and studying all forms of literature studies such as books, journals, final projects, theses, dissertations, the internet, and other media related to the research object to obtain strengthened arguments and understanding. Then, the researchers concluded in the form of a statement of words.

RESULTS AND DISCUSSION

1. Responsibilities of partners of CV (*Commanditaire Vennotschap*)

The legal relationship between partners in a CV (*Commanditaire Vennotschap*) follows the cooperative principles of seeking and sharing profits. Article 1618 of the Civil Code states that a partnership is an agreement between two or more people who want to contribute to the partnership to share the profits resulting from the collaboration. Responsibility systems with personal property of business entities can become three groups based on the responsibilities of the participants. First, there are business entities where the members are

fully responsible for all their assets, as seen in individual businesses and firms. Second, there are business entities where the members do not fully have the responsibilities of all their assets, such as a limited liability company (*Naamloze Vennootschap*). Third, there is a transitional form, namely the limited partnership (*Commanditaire Vennootschap*) (Komarudin, 1979).

Limited partnership or CV (*Commanditaire Vennootschap*) is a form of business entity that is not a legal entity, so it cannot be declared/decided bankrupt. In the structure, the participants consist of active partners and passive partners. Active partners are responsible for personal property. Meanwhile, passive partners are responsible only for the capital of CV (*Commanditaire Vennootschap*). There are two types of responsibilities for each partner, where an active partner is called (unlimited liability) or unlimited responsibility such as personal assets (Sardjono, 2016).

Active partners have daily operational obligations in the running of the business to manage all forms of business activities at CV (*Commanditaire Vennootschap*). In addition, other obligations are also jointly and severally burdened in the CV (*Commanditaire Vennootschap*) obligations towards third parties or parties related to the CV (*Commanditaire Vennootschap*). The authority of a limited partner is only to internal affairs of the CV partnership (*Commanditaire Vennootschap*), as regulated in Article 20 of the Indonesian Commercial Code (KUHD). Limited partners are responsible to active partners regarding capital adequacy. It follows Article 19 of the Indonesian Commercial

Code. In the structure of a limited partnership (*Commanditaire Vennootschap*), limited partners, who are usually passive, are not permitted to intervene in the activities of a company. However, passive partners can inspect and match a book or thing and a limited partnership asset. This right provides protection and transparency for limited partners to ensure that the operations run following the agreement and to ensure the legitimacy of the finances and assets owned by CV. This principle follows the role of limited partners as partners who provide capital but are not actively involved in management or daily decision-making. Therefore, the inspection and matching rights help maintain the balance of passive participation and the protection of limited partner rights in CV (*Commanditaire Vennootschap*).

Determining who runs the limited partnership company in the partnership agreement is crucial. If the limited partnership agreement does not include provisions regarding who is responsible for management, it is advisable to draw up a deed that regulates this matter. The deed must consist of the roles and responsibilities of each partner, especially in terms of daily management and decision-making. In addition, these provisions must be registered with the secretariat of the local district court and announced in the Supplement to the State Gazette of the Republic of Indonesia. This registration process is essential to provide the legal clarity of these regulations so these provisions can be accessed publicly. Thus, these steps help create a clear framework of limited partnership

management and avoid potential conflicts or ambiguity in the future.

In conclusion, limited partners (passive partners) do not take part in managing the running of the limited partnership (CV), but complementary partners (active partners) take part in running the limited partnership (CV). Complementary partners (active partners) manage or run the operations and make legal relationships with third parties. Meanwhile, limited partners (passive partners) do not have the authority to run the company but provide the capital income to the company.

CV (*Commanditaire Vennotschap*) also has its assets in running its business. If there is a debt relationship with another party or third parties, the fulfillment will still use the assets of the CV (*Commanditaire Vennotschap*) as long as the debts are sufficient for running the business. Complementary partners will be charged with legal responsibility when a loss occurs to the limited partnership due to bankruptcy. Meanwhile, a limited partner is only responsible for the amount of capital deposited in the limited partnership (Suari, Kadek Rima Anggen, 2018). However, if there is a debt of the CV (*Commanditaire Vennotschap*) but the CV (*Commanditaire Vennotschap*) assets are not sufficient for the debt, the assets of the active partner can be the payment to pay off the partnership's liabilities for the debt. Bankruptcy can occur in that limited partners can be jointly and severally responsible, such as their personal property, if they are proven to have taken part in managing the limited partnership (Putra, 2020). Furthermore, it has been explained in Article 18 of the Indonesian Criminal Code that:

Each company is jointly and severally responsible for all of its corporate engagements.

For example, in decision number 2/Pailit/2017/PN.NiagaSby about the bankruptcy of a limited partnership (CV), the judges decided that Gwie Julia, as a limited partner, was declared bankrupt because he was proven to have signed a Deed of Personal Guarantee Agreement. As a result, Gwie Julia was jointly and severally responsible with Wong Daniel Wiranata as an active partner of the limited partnership, namely CV Sarana Sejahtera. The passive partner acts as an individual guarantor of the agreement (Saputra et al., 2022). If the passive partner also signed the covenant with a third party, the responsibility can be comparable to the responsibility of the active partner in the limited partnership. It means that passive partners cannot protect themselves with Article 20 paragraph (2) of the Indonesian Criminal Code, which limits their responsibilities to their promised contribution. As a result, they can also be responsible for joint responsibilities with active partners or even have unlimited responsibilities (Nuralim, 2020).

2. The position of employee rights is reviewed from the Major Labour Laws, the Bankruptcy Laws, and Suspension Payment of Debt for business entities in the form of CV (*Commanditaire Vennotschap*).

There is a theory that explains the interests in establishing a company and the problems of a company (R Philips & Freeman, 2003). The theory is the primacy of shareholders theory that explains the aim of a company (the only

goal). The goal is to seek as much wealth as possible for shareholders as interested parties (maximizing return to shareholders). However, in its empirical development, the theory shifted or experienced development, namely the primacy of stakeholder theory. This theory explains the existence of a combination related to the resources-based view and market-based view with the addition of socio-political aspects combination. It shows that the goal of a company is to combine proportionally stakeholder interests. The referred stakeholders have two main components. They are direct stakeholders and indirect stakeholders. Direct stakeholders consist of shareholders, directors, commissioners, employees, creditors, suppliers, and others, while indirect stakeholders consist of the community around the company, government, the environment, and others. The progress of the relationship between the two stakeholders is very dynamic and often experiences clashes or horizontal conflicts, for example, when a company experiences bankruptcy (Budiono, 2013).

A right and obligation appear because there is an agreement between the parties. An agreement exists due to the binding agreement between the parties who agree. Therefore, the covenant becomes a law that applies to the parties according to the principle of *pacta sunt servanda*. In the context of jobs, people make work agreements that result in legal obligations (bonds) (Afifah, 2018). In this case, the creation of rights and obligations between employers and workers appears because of a relationship between employers and workers. This relationship exists because there is a work agreement for both of them. Therefore, Major Labour Laws

regulate employment relationships on agreements between workers and employers (Tobing, 2018). Legal standing and standing position between employers and workers are equal or can be said to be coordinative. However, besides this coordinative and parallel nature, there is an element of self-subordination causing the coordinative nature to become a subordinate relationship (superior-subordinate). If we look at the aspect of existence between the two parties, entrepreneurs and workers have the same level of need for each other. It means a company will exist if there are workers and vice versa (Budiono, 2013). However, in practice, there are standard clauses in the work agreement. These standard clauses are burdensome for workers because there is minimal or even no opportunity for negotiation regarding the interests of the workers (Febrianti, 2022).

If we look at it in a complex way, the position of worker rights becomes a problem in the event of bankruptcy. The reason is fundamental differences in the legal field. Major Labour Laws concerning labor problems are not the same as Bankruptcy Laws concerning company bankruptcy. Major Labour Laws and Bankruptcy Laws are two different things. They are also very different in terms of interests. Major Labour Laws talk about fulfilling worker rights, but Bankruptcy Laws discuss the bankruptcy of companies and their creditors.

Therefore, these differences in interests certainly create an interesting discussion to discuss. In Major Labour Laws, if the company is declared bankrupt, workers must be obtained optimally, such as their rights. The approach taken is more about the welfare

of the workers themselves. Therefore, Major Labour Laws are unlike Bankruptcy Laws, where distributing bankruptcy assets to creditors is more dominant, so their rights are satisfied. The Major Labour and Bankruptcy Laws should be internal and private matters because the employment relationship between entrepreneurs and workers is also a private legal relationship with no relation to the state. Likewise, the relationship between the company and creditors is civil in Bankruptcy Laws. However, from this problem, the state should be present to safeguard and maintain the balance of interests of the parties through existing legal instruments.

Employee rights are one of the obligations that must be fulfilled by the company when the company goes bankrupt. Bankruptcy is a status determined through a court decision that has implications for all assets confiscation of the bankrupt debtor (Lumowa, 2013). This obligation also does not cover business entities in the form of a CV (*Commanditaire Vennotschap*). A right, especially worker rights, appears because of an agreement. An agreement is a legal relationship relating to the assets of two people or the guarantees the right of one party to fulfill its achievements and the other party to fulfill its achievements (Dimas Hanif Alfarizi. Etty Susilowati. Siti Mahmudah, 2016). Worker rights exist because there is a work agreement. The existence of this work agreement certainly has fundamental objectives to ensure all rights, obligations, and arbitrariness for the parties, both workers and employers. Based on Hugh Collins, the concurrence is to prevent entrepreneur abuse of workers (Udiana, 2018).

In many bankruptcy cases in Indonesia, fulfilling worker wage rights is a problem. When a company goes bankrupt, workers often encounter adverse conditions. In a bankruptcy situation, workers face difficulties asserting their rights through the industrial relations courts because only a court that meets all these criteria can provide justice to society (Nuroini, 2015). However, if workers choose to take this route when bankruptcy occurs, they get an opportunity to get the wages they should receive (Budiono, 2013). The employee rights have been accommodated by law, such as Major Labour Laws, Bankruptcy Laws, and Suspension Payment of Debt. Hierarchically, the two laws have the same or equal position and status. However, there are differences in priorities for worker rights when a company goes bankrupt, so there is no legal certainty. On the other hand, when a company goes bankrupt, employee rights are a priority in the Major Labour Laws. However, the Bankruptcy and Suspension Payment of Debt Laws do not provide firm and concrete regulations regarding the position of workers who have the right to prioritize the payment of their receivables over other debts in the company.

The Bankruptcy Law and Suspension Payment of Debt clearly explain employee rights in the form of wages, namely debts of the bankruptcy estate. It follows Article 39, paragraph (2), which states:

(2) From the date the bankruptcy declaration decision is declared, wages owed before or after the decision to declare bankruptcy is a debt of the bankruptcy estate.

According to the provisions of these regulations, the position of debt owed to workers exists when the company goes bankrupt following the recognition judicially in Bankruptcy Laws and Suspension of Payment of Debt, such as the position of worker wages as a debt from the bankruptcy estate and other debt. Furthermore, the Major Labour Laws, especially Article 95 paragraph (4), states:

If a company is declared bankrupt or liquidated based on applicable laws and regulations, wages and other rights of workers or laborers are debts whose payment takes priority.

The article explains that wages and worker rights in the event of bankruptcy are debts whose payment must take priority, so worker wages or rights should be a priority in the debts of the bankruptcy estate.

However, there is legal uncertainty due to the differences in existing regulations. We can observe it in Article 55 and Article 138 of the Bankruptcy Laws and Suspension Payment of Debt that put aside the position of workers' rights and prioritize guarantee rights holders (Budiono, 2013). In the context of bankruptcy, creditors who have material collateral can exercise their rights more clearly, while the position of workers' rights may not be clearly defined, which can create uncertainty in meeting workers' rights in the event of a company's bankruptcy. The reason is in the provisions of Article 5 of the Bankruptcy Laws and Suspension Payment of Debt that states every creditor who holds a pledge, fiduciary guarantee, security right, mortgage, or collateral right for another object can exercise their rights as if there was no bankruptcy. Apart from that,

Article 138 of the Bankruptcy Laws and Suspension Payment of Debt has stated an impact on receivables secured by pawns, fiduciary guarantees, security rights, mortgages, or security rights over other objects. This article states that receivables secured by these rights in the bankruptcy estate can be priority debts. Creditors who can prove they cannot pay part of their receivables with the sale of goods used as collateral have the right to request. They can ask to give the rights owned by concurrent creditors as part of the receivables without reducing them. Their rights are to receive priority over the objects used as collateral for their receivables.

In its dynamics, there is a Constitutional Court Verdict Number 67/PUUXI/2013 resulting from a judicial review of the constitutionality of the phrase "*payment takes priority*" in Article 95 paragraph (4) of Law No. 13 of 2003. The Constitutional Court of Decision Number 67/PUU-XI/2013, dated 11 September 2014, decided that:

Payment of wages owed to workers or laborers takes precedence over all types of creditors, including separatist creditors' claims, state rights bills, auction offices, and public entities created by the government. Payment of the rights of workers or other laborers takes precedence over all claims, such as state rights bills, auction offices, and public entities created by the government, except claims from separatist creditors.

The decision of the Constitutional Court provides relief of legal certainty for workers regarding their rights if the company is declared bankrupt, especially for business entities, limited partnerships, or CVs (*Commanditaire Vennotschap*).

3. Workers or employees' rights when CV (*Commanditaire Vennotschap*) is declared bankrupt

Horizontal conflicts for stakeholders or legal subjects (holders of rights and obligations) often exist when fulfilling the rights. Conflict is when unhealthy competition between individuals or groups occurs to achieve better results and gain recognition from the organization (Indriyatni, 2010). This conflict or dispute is a relationship between humans as social creatures (Fauda, 2020). From this conflict, hopefully, understanding and peace will become the desired solution because the final result is not win or lose (Puspitaningrum, 2018), and the role of the mediator is an essential thing in mediating disputes to advance a good resolution between the two parties (Mamudji, 2017). The company has a core goal to obtain maximum profits and minimal costs (expenses). In a bankruptcy situation, the company faces critical or acute financial problems. The assets can be the payment of debts to creditors. Creditors also have their rights as creditors. The same applies to workers who have fulfilled all their obligations to carry out work following the work agreement by demanding their rights as workers. Moreover, if we review it in depth, a business entity in the form of a CV (*Commanditaire Vennotschap*) is a business entity that is not a legal entity. Therefore, there is no bankruptcy by a limited partnership (CV), but bankruptcy occurs to its partners.

Rights are something that must be satisfied. Specifically, in a work agreement, some rights must be obtained by the worker or employee. Although the company goes or declares bankruptcy, the

rights are recognized juridically through governing legal regulations. In the event of a CV (*Commanditaire Vennotschap*) bankruptcy, there is a burden on the company's obligations, such as the rights of workers as regulated in Government Regulation Number 35 of 2021 concerning Specified Time Working Agreement, Outsourcing, Working Time, and Rest Time, and Termination of Employment Relations. Bankruptcy is one of the reasons for layoffs (termination of employment) according to Article 36 letter F, which states that termination of employment can occur because the company goes bankrupt. Therefore, the workers have rights to several things following the status of an employee, both contract/fixed-term employment agreements and indefinite-term employment agreements in the company's bankruptcy. Indefinite-term employment agreements or permanent employee status regulated in Article 47 of Government Regulation, Number 35 of 2021, states that in the event of a termination of employment due to company bankruptcy, workers or laborers have certain rights following Law Number 13 of 2003 concerning Employment in Indonesia. First, workers or laborers receive severance pay of 0.5 times based on the provisions stipulated in Article 40 of paragraph (2). Second, they also have the right to reward money for long service with an amount equal to 1 time according to the provisions stipulated in Article 40 of paragraph (3). Apart from that, as further compensation, workers or laborers get compensation for their rights following the provisions of Article 40 paragraph (4). This provision provides appropriate protection and compensation

for workers or laborers who experience termination of employment due to bankruptcy. Hopefully, it can give justice and financial support to those affected by this difficult situation.

Article 40 of Paragraph 2, Paragraph 3, and Paragraph 4 concerning worker rights states according to the length of service. Law Number 13 of 2003 provides strict directions regarding worker rights at the moment of termination of employment due to company bankruptcy. Severance pay, a form of reward for the length of service, is arranged proportionally with work experience. From one month of wages for workers with less than one year of service to up to 9 months of wages for those who have contributed for eight years or more. Likewise, the long service award money provides extra appreciation for every three years of service with a significant increase. In addition, compensation pay involves essential components, such as annual leave that is still available, costs for returning to work, and other matters regulated in the employment agreement, company regulations, or collective labor agreement. With this provision, Major Labour Laws provide a solid foundation for fair and beneficial compensation for workers affected by a company bankruptcy situation.

When workers with fixed-term employment agreements, called contract workers, are laid off by a company due to bankruptcy, there is also an obligation on the part of the entrepreneurs to provide the workers with their rights in the form of compensation money. In Government Regulation Number 35 of 2021 Article 15, it is mandatory to provide compensation money to workers or

laborers whose employment relationship follows a fixed-term employment agreement. Compensation money to workers is at the end of the contract. The provision of compensation money within the framework of a fixed-term employment agreement is carefully regulated to protect the rights of workers or laborers for those who have worked continuously for at least one month. Compensation money is at the first contract period ends before the extended contract duration. For the extended contract period, the next compensation money is met to workers after the extension ends. It is important to note that the provision of compensation money does not apply to foreign workers in an employment relationship based on a fixed-term employment agreement. It shows a difference in treatment between foreign and local workers in compensation provisions within the fixed-term employment agreement framework. This regulation aims to provide protection and clarity to workers' rights with contract-based work while adapting the regulation to globalization and international labor mobility. It implies the existence of exceptions for categories of workers.

CV (*Commanditaire Vennotschap*) cannot be declared or decided bankrupt because CV (*Commanditaire Vennotschap*) is a business entity that is not a legal entity. If the CV (*Commanditaire Vennotschap*) is declared bankrupt, the bankruptcy is on the involved partner's side. If the limited partnership borrows a certain amount of money from another party (the creditor), the one who is declared bankrupt is the partner himself, not the business entity of

CV (*Commanditaire Vennotschap*) (Sutedi, 2009). If a limited partnership suffers a loss, the responsibilities of the silent and complementary partners for the company's losses may be different. Article 1131 and Article 1132 of the Civil Code regulate these principles. Limited partners or passive partners must bear the burden of company losses, but the limit of their liability is limited to the agreed capital contribution. In other words, they do not have to pay losses exceeding the capital income limit they have invested. It protects limited partners so they do not face losing their assets.

On the other hand, complementary partners or active partners have greater responsibilities. They can be responsible for company losses that extend to their assets so the complementary partner's assets can be used as collateral to pay off the partnership's debts. Thus, the difference in the level of responsibility between limited and complementary partners in CV (*Commanditaire Vennotschap*) reflects the role and obligations of each partner in running the company and bearing financial risks that may appear (Muslim, 2017).

Generally, if CV (*Commanditaire Vennotschap*) is declared bankrupt, the complementary partners are responsible for the bankruptcy. It also includes obligations (burdens) regarding workers' rights. This responsibility also consists of the personal assets of the complementary partners. However, it needs to be seen in the agreement between limited partners and complementary partners in establishing the CV (*Commanditaire Vennotschap*) whether there is an agreement regarding who is responsible in the event of bankruptcy of the CV

(*Commanditaire Vennotschap*) or not. If there is particular involvement or responsibility stipulated in the agreement, both complementary and limited partners must comply with these provisions in the context of bankruptcy.

CONCLUSION

Based on the discussion above, the following conclusions are as follows:

1. Limited Partnership (CV) is a form of business entity that involves two types of partners: active partners (complementary partners) who have unlimited responsibilities such as their assets, and passive partners (limited partners) who are only responsible for the capital they deposit. Active partners must manage the company. They are responsible for all company obligations, including towards third parties. On the other hand, limited partners have limited authority only in the internal affairs of the limited partnership, but they have the right to inspect and match the limited partnership books and assets. In bankruptcy events, active partners are fully responsible for the company's obligations, while limited partners are only responsible for the amount of capital paid. However, if it is proven that limited partners also signed an agreement with a third party, they can be subject to unlimited liability, similar to an active partner.
2. The status of employee rights in bankruptcy is a complex issue. Employee rights are regulated differently under Major Labour Laws and Suspension Payment of Debt. This conflict exists in the theory regarding stakeholders, where

companies have responsibilities toward shareholders and several other parties, including employees. Although workers' rights are guaranteed by Major Labour Laws, in practice, bankruptcy often presents uncertainty regarding debt payment priorities. For example, in the case of limited partnership companies, employee wages considered debts of the bankruptcy estates must prioritized, even though the Bankruptcy Laws and Suspension Payment of Debt tend to recognize the rights of other creditors, such as security holders or separatist creditors, more clearly. The Constitutional Court's decision regarding the priority of paying workers' wages in bankruptcy provides a solution to overcome this legal uncertainty. However, harmonization between the two laws remains a crucial challenge.

3. The bankruptcy of the CV, a form of business entity without a legal entity, does not directly affect the limited partnership itself, but it occurs to complementary partners. When CV (*Commanditaire Vennotschap*) faces bankruptcy, the responsibility to cover workers' rights lies with the complementary partners, which may include responsibility for their assets. It follows the legal provisions that regulate. If the company goes bankrupt, the company must meet the rights of workers. It follows Government Regulation No. 35 of 2021, although CV (*Commanditaire Vennotschap*) cannot be bankrupted directly due to the specific nature of the laws.

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