Siber International Journal of Advanced Law (SIJAL)
E-ISSN : 2987-5595
P-ISSN : 2987-5609
https://review.e-siber.org/SIJAL siberpublisher.info@gmail.com +62 812-1046-7572
DOI: https://doi.org/10.38035/sijal.v2i4

Notary's Responsibility for the Material Truth of Capital Deposit by the Founder in the Deed of Establishment of Limited Liability Company

Salsabila Sekar Rachmadhani[1], Albertus Sentot Sudarwanto[2], Fatma Ulfatun Najicha[3]
[1]Universitas Sebelas Maret, Jawa Tengah, Indonesia, salsabilasekar.rmd@gmail.com
[2]Universitas Sebelas Maret, Jawa Tengah, Indonesia.
[3]Universitas Sebelas Maret, Jawa Tengah, Indonesia.

Corresponding Author: salsabilasekar.rmd@gmail.com[1]

Abstract: This research discusses the responsibility of notaries in relation to the material truth of the deposit of capital by the founders in the deed of establishment of a Limited Liability Company. The purpose of this research is to analyze the extent of notary's responsibility when there is negligence in depositing capital by the founder and the deed of establishment is declared to be null and void. This research is a normative legal research with a legislative and case approach. The results of the study show that the notary is only responsible for the formal correctness of the deed made. The court decision that annuls the deed of establishment due to the negligence of the founders is considered inaccurate, because it blurs the boundary of responsibility between the founder and the notary, and can undermines the principle of legal certainty.

Keywords: Capital Deposit**,** Deed of Establishment, Legal Responsibility, Limited Liability Company, Notary.

INTRODUCTION

Notary as a public official as regulated in Article 1 paragraph (1) of Law Number 2 of 2014 regarding Amendments to Law Number 30 of 2004 regarding the Notary Profession (hereinafter referred to as UUJN-P) are authorized to make authentic deeds and have other authorities as referred to in this Law or based on other laws, then based on these provisions the authority that Notaries generally have is to make authentic deeds as long as The making of the deed is also not assigned or exempted to other officials or other persons as stipulated by law. In terms of notaries as public officials, according to Notodisoerjo (1993) in Taliwongso et al. (2022), Notaries are public officials *openbare ambtenaren*, because they are closely related to the authority or main duties and obligations of making authentic deeds.

Quoting from Jayanto and Sudarwanto (2020), notaries must be careful and thorough in making authentic deeds. Notaries are obliged to ensure that the parties are capable in carrying out legal acts on the deed they make. In addition, always review the validity of the documents that must be stated in the deed. The document is required by the notary by attaching a

photocopy to the original deed, namely the identity card (Hendra, 2012). Errors in the deed made by the notary can cause the loss of a person's rights or the emergence of obligations that must be fulfilled by certain parties. Therefore, the role and authority of notaries are very important for legal affairs in society. Notaries must be able to carry out their profession professionally, with high dedication, and must always uphold their honor and dignity in performing their duties (Hidayanti, 2021).

An authentic deed has perfect evidentiary power until it can be proven otherwise. An authentic deed serves as valid and binding evidence for the parties, and can be used to prove the validity of a legal event carried out before a notary. However, even though the deed made by a notary has perfect evidentiary power, if in the process of making can be proven that there is a violation of laws and regulations, its evidentiary value may be diminished, and the deed may be annulled or declared null and void (Rahma, Pujiyono, and Saptanti, 2024). If it occurs due to the notary's negligence, then the notary can be held accountable in accordance with the applicable legal provisions.

Based on the above, it can be seen that notaries have a very important role in exercising their authority to make deeds, which are indispensable in various daily activities, especially in activities related to Limited Liability Company (hereinafter referred to as PT). PT must have a deed of establishment made before a notary and must be authorized by the Ministry of Law and Human Rights. According to the provisions of Article 10 paragraph (1) of Law Number 40 of 2007 regarding Limited Liability Companies (hereinafter referred to as UUPT), no later than 60 (sixty) days from the date of signing the deed of establishment, it must be submitted to the Ministry of Law and Human Rights along with its supporting documents to be ratified. This deed serves as proof of the legality and validity of the company's existence. This document contains complete information about the company's name, organizational structure, authorized capital, purpose and objectives as well as the business field carried out.

UUPT clearly explains that a limited liability company is a legal entity in the form of capital partnership established based on an agreement that conducts business activities with authorized capital divided into shares that must meet the requirements that have been set out in UUPT and its implementing regulations. The main focus in establishing a PT lies in the collection of capital from the founders as the company's assets for conducting business activities (Pratama and Priyanto, 2020).

Based on the UUPT, capital in PTs is divided into 3 types, namely authorized capital, issued capital, and paid-up capital (Pratama and Priyanto, 2020). These three types of PT capital are related to each other, where authorized capital as the total capital of the nominal value in the PT must be placed and partially deposited. Regarding this, Article 33 paragraph (1) of the UUPT requires that at least 25% (twenty-five percent) of the authorized capital must be issued and fully paid at the time of establishment, which must be reflected in the deed of establishment that has been executed and ratified.

Notaries have the responsibility to ensure that PTs can be legally established (Utama and Indratirini, 2024). The notary's role is not only administratively important, but also ensures that the establishment of this corporation is not just on paper but has been implemented based on the provisions of the law. The notary must verify the validity of the founders' legal standing as shareholders. PT is not limited to where the capital comes from, either from an individual or from another corporation. As long as the party owns the assets and the assets can be collected into the company, then the company can be established and obtained authorization (Novita, 2020:11).

Along with the passage of time with various legal issues that are increasingly developing, in making a deed of establishment of PT a notary must be careful and follow all the procedures and conditions while making the deed to reduce the possibility of future disputes regarding the deed, because if a notary fails to adhere to the prescribed procedures it can make the deed

degraded in its strength or it can be annuled by a court decision. Often, parties ask for accountability from the notary for the material content of the deed because the parties as commoner feel that they have entrusted all processes to the notary without understanding that notary's authority in making the deed is limited to documenting the will of the parties.

Regarding the practice of establishing PT, there is still a case that arises between the founders due to the non-fulfillment of the obligation to deposit capital by several founding shareholders. The dispute then led to the court, and which then resulted in the annulation of a deed of establishment of a PT which was declared to have been made with an unlawful act. Although the deed had been ratified by the Ministry of Law and Human Rights, the court ruling said that the deed became null and void due to the negligence of the capital deposit, which was then associated with the notary's responsibility as the maker of the deed. A notary deed that is annuled by a judge through a court decision can be caused by the fault or negligence of the parties who bind themselves in the deed. Mistakes and negligence of both parties and one of the parties results in the existence or emergence of a lawsuit from one of the parties in the deed (Sukisno, 2008:5)

The judge's consideration in the decision does not clearly distinguish between the founders' responsibility who neglect to deposit capital and the limited liability of the notary whose role is merely to document the parties' will in accordance with the provisions of the UUJN-P and the UUPT. This creates ambiguity in the implementation of legal certainty principes because the deed of establishment of a PT has been administratively ratified by the Ministry of Law and Human Rights is actually declared null and void due to violations that do not come from the notary, but from the founders themselves. The obligation for the capital deposit lies entirely with the founder, not the notary.

Based on the above, there are legal issues that occur related to the negligence of the founders who have taken shares for the first time who have not made a full capital deposit. Therefore, this research will examine and analyze the responsibility of notaries for the material truth contained in the deed of establishment of a PT related to the deposit of capital. The responsibility regulated in the UUJN-P is as a public official who is in charge of realizing the will of the parties who have a limit of responsibility for the truth of a deed. This is not in line with the dispute that led to a lawsuit directed at the notary where the client demands that the notary is also responsible for the material truth of the capital deposit process.

METHOD

This legal research method uses normative research methods. Normative legal research is a process to find legal rules, legal principles, and legal doctrines to answer the legal issues faced (Marzuki, 2021). In the normative research method used sources in the form of primary legal materials and secondary legal materials. The research studied by the author is prescriptive, which is intended to provide an argument for the results of the research that has been carried out. In this research, a legislative approach and a case approach are used. This research uses the technique of collecting literature studies in the form of legislation, books, archives, and also includes materials about opinions, other related writing results. The analysis technique used in this research is the syllogism method which uses a deductive thinking pattern.

RESULTS AND DISCUSSION

A. Regulations of the Establishment of a Limited Liability Company Related to Capital Deposit

The establishment of a PT must be established by 2 (two) or more people with a notary deed made in Indonesian as stipulated in Article 7 paragraph (1) UUPT. Regarding the deed of establishment of PT as stipulated in Article 8 paragraph (1) UUPT states that the deed of

establishment contains the articles of incorporation and other information. Then Article 8 paragraph (2) of the UUPT stipulates that other information contains at least (Halim, 2017:44):

1. the full name, place of birth, occupation, residence, and nationality of the individual founder, or the full name, place of residence and address as well as the number and date of the Ministerial Decree on the legalization of the legal entity of the founder of the Company;
2. full name, place and date of birth, occupation, residence, nationality of the members of the board of directors and the Board of Commissioners who were first appointed;
3. the name of the shareholder who has taken part in the shares, details of the number of shares, and the nominal value of the shares that have been issued and paid

Based on Article 7 paragraph (4) of UUPT, the acquisition of corporation status is obtained by the company on the date of a decree from the Ministry of Law and Human Rights. As required based on Article 9 paragraph (1) jo Article 10 jo Article 11 of UUPT after submitting an application electronically through the Legal Entity Administration System (SABH) with a period of 60 (sixty) days after the deed of establishment is signed by the parties who established the PT. The application must include information that contains:

1. The name and place of domicile of the company;
2. The time of establishment of the company;
3. The purpose, objectives, and business activities of the company;
4. The amount of authorized capital, issued capital, and paid-up capital;
5. The company's full address.

The company's authorized capital is the amount of capital listed in the deed of establishment up to the maximum amount when all shares are issued. The issued capital is the amount that is willing to be invested, which at the time of its establishment is the amount included by the founders (Sari, 2018:410). The paid-up capital is the capital invested in the company (Sutedi, 2015:20). Article 33 paragraph (1) of UUPT stipulates that the issued capital is at least 25% (twenty-five percent) of the authorized capital, and the issued capital must be fully paid up both at the time of the establishment of PT and on any further issue of shares in order to increase the company's capital. In general, capital deposits are made in the form of money, but it is possible that capital deposits can be made in other forms, both with tangible and intangible objects that can be valued with money accompanied by details explaining the value or price, type or type, status, place of residence, and others that are considered necessary for the sake of clarity regarding the deposit as stipulated in Article 34 of the UUPT.

According to the provisions of Article 33 paragraph (2) UUPT, the issued capital of the limited liability company must be fully paid up and can be proven by valid proof. As stipulated in Article 6 paragraph (1) letter e of the Regulation of the Minister of Law and Human Rights Number 21 of 2021 regarding Terms and Procedures for the Registration of the Establishment, Amendment, and Dissolution of a Limited Liability Company. The supporting documents that must be submitted to obtain approval related to the capital deposit are in the form of the Company's Proof of Capital Deposit, which can be in the form of:

1. Deposit slip or Bank statement in the name of the Company or joint account in the name of the Founder or Statement of having deposited the Company's capital signed by all members of the board of directors together with all founders and all members of the Company's board of commissioners, if the capital deposit is in the form of money;
2. Original statement of valuation from an unaffiliated expert or proof of purchase of goods if the capital deposit is in a form other than money, accompanied by an announcement in the newspaper if the deposit is in the form of immovable objects;

3. Photocopy of Government Regulation and/or Decree of the Minister of Finance for the Company or Regional Regulation in the event that the founder is a regional company or a provincial/regency/city local government; or
4. A copy of the balance sheet of the merged Company or the balance sheet of a non-legal entity company that is included as a capital deposit; Balance sheet from the Company or Balance sheet from non-legal entity business entity that is entered as a capital deposit.

In practice, the founders of PT are not required to show proof of capital deposit into the account in the name of the limited liability company at the time of signing the deed of establishment of limited liability company to the notary. The founder of the limited liability company is allowed to only attach a Capital Deposit Statement to submit an application for ratification of the Company's articles of association to the Ministry of Law and Human Rights as stipulated in the above provisions.

Regarding the opening of a bank account in the name of a limited liability company, the bank requires the completeness of a Ministerial Decree which is proof of the ratification of the deed of establishment of a limited liability company from the Ministry of Law and Human Rights, a statement of company domicile, a business license, and a business registration certificate, meanwhile the three letters can only be processed after the Ministerial Decree is obtained (Devita, 2010: 57-58). Therefore, for the management of opening a company bank account, the deed of establishment of the PT must have been ratified by submitting the Statement of Capital Deposit of the PT signed together as one of the requirement.

The obligation to fully deposit the amount of capital that has been agreed to be taken from issued capital of the limited liability company arises because as an independent legal entity, with independent rights and obligations, independent of the rights and obligations of its shareholders/founders and management. PT is therefore required to have own assets in carrying out its business activities and to carry out its rights and obligations (Yani and Widjaja, 2006:13).

B. Notary's Responsibility for the Material Truth of Capital Deposit in the Deed Of Establishment of Limited Liability Company

A notary deed functions as evidence with perfect evidentiary power, provided that all material and formal requirements are met without procedural errors (Darus, 2017:109). Notaries are required to comply with the provisions of the UUJN and other regulations related to the deed of establishment of PT. In carrying out his duties, the notary must ensure that the wishes of the parties do not conflict with the applicable law and refer to the UUJN. It is the duty of the notary to explain the authenticity, validity, and reasons for the cancellation of a deed, as well as to prevent legal defects that can harm the public and interested parties.

The notary deed contains the strength of material evidence as proof that the parties concerned and interested must or have explained the event that actually happened. It can be said that the strength of this material evidence is proven not only by the truth of an event but also by the agreement of the parties concerned as well (Adjie, 2017:13).

Based on the understanding of the evidentiary power of the authentic deed above, it can be known that the statement regarding the deposit of capital as stated in the deed of establishment must be considered as a truth without having to be proven by other evidence. Because in the Article 4 of the deed of establishment, it has been stated that the amount of authorized capital and issued capital that has been fully paid up by the founders, then the details of the acquisition of shares have also been included at the end of the deed. Thus, it is enough with the company's articles of association, the founders can prove that they are indeed the founders and shareholders who have deposited the shares.

In practice, there are still often problems related to the establishment of a PT, especially in cases where shareholders do not deposit issued and paid-up capital. As previously explained, one of the conditions that must be contained in the deed of establishment is the name of the founder as a shareholder who has taken part in the shares, details of the number of shares, and the nominal value of the shares issued and paid.

The process of implementing capital deposit does not receive control from a juridical point of view, so it is possible for a company to be established without a capital deposit in accordance with the provisions of laws and regulations so that the implementation of the capital deposit becomes not in accordance with the provisions of the law (Munir Fuady, 1999:50) in (Novita, 2020:7). In Indonesia itself, there are no provisions that regulate the sanctions that should be given to shareholders who violate the provisions of full capital deposit. In practice, the provisions on the placement and deposit of capital are often violated by business actors in the PT, and the government that is supposed to supervise has never directly controlled whether the amount of money stated in the notary deed is the same as the account balance of the PT. Quoting Pramono (1994:58) in Novita (2020:14), even due to loose supervision, it is common for PT to not have the value of issued shares in real terms.

There is a case of a deed of establishment of a PT made by a notary is null and void because it was made unlawfully on the basis of consideration of the negligence of the capital deposit by the founding shareholders, namely the Decision of the Jambi District Court Number: 173/Pdt.g/2022/PN Jmb. LN, IP, DK agreed to establish a PT with an authorized capital of IDR 8,000,000,000 (eight billion rupiah) or 8000 (eight thousand) shares and its issued capital of IDR 2,000,000,000 (two billion rupiah) or 2000 (two billion rupiah) thousand) shares with the composition of LN shareholder ownership of 55% (fifty-five percent), IP of 40% (forty percent) and DK of 5% (five percent). To meet the conditions for the issued capital, the Plaintiff made a deposit with land worth 2000 (two thousand) shares, which LN should only need to deposit 1,100 (one thousand one hundred) shares. Then the establishment of the PT has been approved by the Minister of Law and Human Rights, but IP and DK have not yet deposited capital.

The dispute arose when LN sued IP and DK on the basis of not depositing capital that attracted the notary as a co-defendant, on the grounds that the deed of establishment had been made unlawfully. In its ruling, the panel of judges granted the plaintiff's lawsuit in its entirety and ruled that the deed of establishment of the PT was made unlawfully therefore null and void.

In the literature of law, three types of legal consequences are known, which are as follows:

1. Legal consequences in the form of the birth, change, or disappearance of a certain legal state;
2. Legal consequences in the form of the birth, change, or disappearance of a certain legal relationship;
3. Legal consequences in the form of sanctions, which are not desired by the subject of the law (unlawful acts)

Therefore, it can be reviewed that the legal consequences of the deed that are not fulfilled the material truth that occurs in one of the cases that ensnare the notary in a case a quo is a sanction that is not desired by the subject of the law (unlawful acts). The sanction can be in the form of an administrative sanction stating that the deed that has been made is declared null and void.

The existence of such a dispute shows that a deed made by the notary can lead to the involvement of the notary in legal action against the party who feels aggrieved. Even if the aggrieved party does not claim compensation from the notary, the notary is still responsible

for documents that are declared voidable or null and void by the court as a consequence of their legal actions.

There are several things that the author thinks are inaccurate related to the decision a quo. The role of the notary normatively is to establish the will of the parties in an authentic deed which is a deed of partij, namely in the above case is the deed of establishment of PT. Thus, the legal rights and obligations arising from the legal acts in the deed are only binding on the parties involved. If there is a dispute regarding the content of the agreement, the notary is not involved in the implementation of obligations or the prosecution of rights (Sjaifurrachman and Adjie, 2011:71).

The notary's responsibility related to the authenticity of the PT deed of establishment is limited to formal, not material truth (Gunawan, 2021). As stipulated in UUPT, the founders must submit the information outlined in the deed of establishment, including the articles of association, which include:

1. The name and location of the company;
2. Purpose, objectives, and business activities;
3. The period of establishment;
4. The amount of authorized capital, issued capital, and paid-up capital;
5. The number and classification of shares and their rights;
6. Name and number of members of the Board of Directors and Board of Commissioners.

The time of making the deed of establishment of the PT before a notary, proof of deposit into the company's account is not required or required to be shown to prove the deposit by the shareholders, which is also related to the creation of a company account which can only be made after obtaining approval from the Ministry of Law and Human Rights. The preparation of the deed of establishment of the PT was previously preceded by a Capital Deposit Statement Letter that had been signed by the founders as an alternative proof of deposit to the company's account at the time of submission of PT ratification if the capital deposit was in the form of money. Therefore, there is no notary responsibility for the material truth of the capital deposit of a PT. So in this case, it is not the notary who must prove that it is true that the shareholders have deposited by showing proof of deposit or other corroborating evidence, but the party who postulates and denies the authentic deed must prove that there are shareholders who do not deposit into the company.

In relation to the case a quo, the capital deposit by one of the founders was carried out in the form of land with a Building Rights Certificate (SHGB) worth 2000 (two thousand) shares, exceeding the deposit obligation based on the portion of the shares, which is 1,100 (one thousand one hundred) shares. Deposits in the form of immovable objects are basically allowed as explained in Article 34 of UUPT. Depositing capital of a PT in any form other than money, it is necessary to assess the capital deposit determined based on the fair value determined in accordance with the market price or by experts who are not affiliated with the PT (*appraisal*). Therefore, it has been determined how much of the land is used by LN to deposit capital which LN should have understood how much its worth.

In the agreement outlined in the deed, in practice the notary will ask the amount of authorized capital, issued capital, paid-up capital, share composition and how it is formed, movable or immovable objects. According to Article 6 paragraph (1) letter e number 2 of the Regulation of the Minister of Law and Human Rights Number 21 of 2021 regarding Terms and Procedures for the Registration of the Establishment, Amendment, and Dissolution of a Limited Liability Company Legal Entity also stipulates that in the establishment of a capital partnership PT, the company's proof of deposit can be in the form of an original valuation certificate from an unaffiliated expert or proof of purchase of goods if the capital deposit is in

any form other than money accompanied by proof of announcement in the newspaper, if the deposit is in the form of immovable objects. This becomes inconsistent, so LN should deposit capital into the company's assets in accordance with the agreed share composition. LN's action of depositing capital with SHGB land worth 2000 (two thousand) shares in the case a quo is also not in accordance with what is stated in the deed of establishment of PT, which is 1,100 (one thousand one hundred) shares, even though it does not cause any loss because there has been no process of transferring rights to PT.

The founders who do not carry out their obligation to deposit capital in full as required have an impact on the rights of shareholders that cannot be carried out in carrying out the transfer of the shares they control (Laracaka, 2023). Thus, the applicability of *the principle of exceptio non adimpleti conractus* which means that the shareholder who delays the obligation results in the shareholder who has the right of the limited liability company to get dividends can be postponed until the shareholder fulfills his obligations. If viewed from the principle of *piercing the corporate veil*, that only shareholders who have fully deposited capital can have rights as shareholders and be recognized as legal shareholders. A person cannot be said to be a shareholder if that person never deposited capital.

If there is a transfer of shares controlled by the founder of the company, as a consequences it cannot be implemented and also cannot provide dividends until the founders fulfill the obligation to deposit their shares in full. In addition, it is illegitimate, the position of the shareholders is not authorized and the company does not have the right to receive the full distribution of dividends based on its share ownership in accordance with Article 48 paragraph (3) of the UUPT.

Based on the above, it can be said that the decision a quo does not cover the aspect of legal certainty of the fulfillment of capital that has not been paid by IP and DK as well as the absence of capital deposit both before and after the PT obtains the legalization of legal entities resulting in the creation of a debts and receivables relationship between shareholders and PT and gives the right for PT to cancel its share ownership and sell the shares promised to be paid to other shareholders or third party (Yani and Widjaja, 2006:51). The judge only ruled that the deed of establishment of the PT was null and void because it was made unlawfully. This is not accurate because the negligence is not from the notary but from the founders.

On the other hand, it is important to consider the elements of unlawful acts according to Article 1365 of the Civil Code, namely the existence of errors, losses, and causal relationships between unlawful acts by the perpetrator and those losses**.** Where in the case a quo, in addition to the fact that there has been no transfer of SHGB rights to the PT because the object is still in the name of LN, the PT has also not carried out activities and generated any profits so that it does not cause losses that can be suffered such as dividends that are not in accordance with the amount of share ownership.

It can be concluded that the legal consequences of the negligence of the founders actually have an impact on the validity of the deed of establishment in the decision a quo. This blurs the boundary of responsibility between the founder and the notary, because no evidence was found that the notary violated the provisions of Article 16 of the UUJN-P as well as the duty of the notary office to act carefully based on the will of the parties in accordance with the provisions of the law where this decision has the potential to harm the principle of legal certainty. This can open up a lawsuit that disproportionately targets notaries. There is a discrepancy between the responsibilities regulated in the UUJN-P, namely as a public official who is in charge of documenting the will of the parties who have a limit responsibility for the material truth of a deed.

CONCLUSION

The notary's responsibility has a limit to the material truth in making the deed of establishment of a Limited Liability Company, namely only to document the will of the parties into the form of a deed in accordance with the applicable legal provisions. Capital deposit is an obligation that is entirely founders' responsibility and not a scope that must be proven or guaranteed by the notary, as long as there is no negligence or violation of the law committed in the performance of their duties and positions in making deeds. In case a quo, the cancellation of the deed of establishment due to the negligence of the capital deposit by the founder is considered inappropriate if it is used as a basis to state that it has been made unlawfully. The decision is feared to cause legal uncertainty and disproportionately expand the responsibility of notaries. Legal consequences should be imposed on the founder, not by annuling authentic deed that has been procedurally made and ratified in accordance with applicable regulations.

REFERENCE

Adjie, H. (2011). *Kebatalan dan Pembatalan Akta Notaris*. Bandung: Refika Aditama.

Darus, M. L. H. (2017). *Hukum Notariat dan Tanggung Jawab Jabatan Notaris*. Yogyakarta: UII Press.

Devita, I. (2010). *Kiat-Kiat Cerdas, Mudah dan Bijak Mendirikan Badan Usaha*. Bandung: Kaifa.

Gunawan, A. (2021). Notary Accountability for False Information by Appellant in Establishment Deed of Limited Liability Company. *Sultan Agung Notary Law Review*, *3*(3).

Halim, A. (2017). *Hukum Perseroan Di Indonesia*. Bandung: Nusa Media.

Hendra, R. (2012). Tanggungjawab Notaris Terhadap Akta Otentik yang Penghadapnya Mempergunakan Identitas Palsu di Kota Pekanbaru. *Jurnal Ilmu Hukum Riau*, *3*(1).

Hidayanti, N. A. (2021). Pelanggaran Terhadap Kewajiban Dan Larangan Jabatan Yang Dilakukan Oleh Notaris Dalam Pembuatan Akta Autentik (Studi Kasus Putusan Pengadilan Negeri Denpasar Nomor 261/PDT. G/2016/PN DPS). *Indonesian Notary*, *3*(4).

Jayanto, I, dan Sudarwanto. (2020). As Notary Position As Defendant Or Co-Defendants Againts Authentic Deed That The Appearers Use False Identities. *American Journal of Humanities and Social Sciences Research*, *4*(7).

Laracaka, R. (2023). Legal effects on shareholders who do not make capital deposits in limited liability companies (Case Study of Case Decision Number 191/Pdt. G. 2020/PN. Bgr.). *The International Journal of Politics and Sociology Research*, *11*(2).

Marzuki, P. (2021). *Penelitian Ilmu Hukum (Edisi Revisi)*. Jakarta: Prenada Media Grup.

Novita, A. T. (2021). Akta Notaris Sebagai Bukti Kepemilikan dan Keabsahan Jual Beli Saham Berkaitan dengan Penyetoran Modal oleh Pendiri Perseroan (Analisis Putusan Pengadilan Tinggi DKI Jakarta Tanggal 29 Agustus 2018 Nomor 374/Pdt/2018/PT. Dki.). *Indonesian Notary*, *2*(4).

Pratama, I. B. P., dan Priyanto, M. D. (2020). "Kepastian Hukum Modal Dasar Pendirian Perseroan Terbatas Berdasarkan Peraturan Pemerintah Perubahan Modal Dasar Perseroan Terbatas". *Jurnal Hukum Kenotariatan*, *5*(2).

Rahma, A., Pujiyono, P., and Saptanti, N. (2024). Notary's Legal Liability for Deeds Declared Null and Void. *International Journal of Educational Research & Social Sciences*, 5(2).

Sari, S. (2018). Peran Notaris Dalam Proses Pembuatan Akta Pendirian Perseroan Terbatas. Lex Renaissance, *3(2)*.

Sjaifurrachman and Adjie, H. (2011). *Aspek Pertanggungjawaban Notaris dalam Pembuatan Akta*. Bandung: Mandar Maju.

Sukisno, D. (2008). "Pengambilan Foto Copi Minuta Akta Dan Pemanggilan Notaris". *Jurnal Mimbar Hukum*, *20*(1).

Sutedi, A. (2015). *Buku Pintar Hukum Perseroan Terbatas*. Jakarta: Raih Asa Sukses

Taliwongso, C. A. A. (2022). Kedudukan Akta Otentik Sebagai Alat Bukti Dalam Persidangan Perdata Di Tinjau Dari Pasal 1870 KUH Perdata (Studi Kasus Putusan Nomor 347/Pdt. G/2012/PN. Mdn). *Lex Administratum*, *10*(2).

Utama, D., and Indratirini, I. (2024). Kewenangan dan Peranan Notaris dalam Pembuatan Akta Pendirian Perusahaan. *Jurnal Pendidikan Dan Ilmu Sosial (JUPENDIS)*, 2(2).

Yani, A., dan Widjaja, G. (2006). Seri Hukum Bisnis: Perseroan Terbatas, Jakarta: PT. Raja Grafindo Persada.