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Perusahaan perseroan (Persero) dalam perspektif hukum keuangan negara
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ABSTRACTION

PERUSAHAAN PERSEROAN (PERSERO) IN THE STATE FINANCES LAW PERSPECTIVE

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State Owned Enterprises is one formed of the company which in one decade can proved to hold out his existences in the middle of the dynamic economic blooming. But It can not be deny that State Owned Enterprises (SOE) status as a company whose belonging of the State have many special obstacles and defiences.

The research and writing of my thesis is about State Owned Enterprises (SOE), specifically on state finances prespective, arranged by the reason, that is as a civil corporation, the treatment of SOE often counted it in the public law (administrative law - state finances law).

The Act Number 19/2003 about SOE, it's so clearly to declare that "Persero is a SOE which have the form of limited liability company whose all or 51% of the shares owns by the State. As a civil corporation, so the SOE capital dicided constitutes and come from the state assets separation. The mean of the separation is to go out from the APBN management system (administrative law - state finances law), furthermore the founding, oversight/control and the management are carry out appropriate with the healthy company principles (corporations system).

In the other side, The Act Number 17/2003 and Number 31/1999 classify "the separated state assets" to be the one of "the state finance" elements. Later, that matter make various interpretations about the company assets status, "is the Persero assets include in the state finances?". The opinions about the Persero assets status in the state finances framework made the implication to the opinions about : i) the separated state assets management system; ii) the "Persero" credit arrangement; iii)the goods and services procurement, and iv) the connection of the Persero financial loss with the corruption act.

Finnnaly, with the descriptive analysis which pervade of theoritical and empirical analysis on this thesis, I have the great expectation that it can use as the input and discourse for law upholders and users.

Keywords : Persero, Persero assets, the separated state assets, the state finances, State financial loss

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