

## Tata Kelola Pengendalian Anak Perusahaan Sesuai Prinsip-Prinsip Good Corporate Governance = Subsidiary Controlling Governance in Accordance with Good Corporate Governance Principles

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### Abstrak

Hubungan antara induk dan anak perusahaan selalu menimbulkan risiko pelanggaran prinsip separate entity dan disparitas tujuan induk dan anak perusahaan. Hal ini kemudian menjadi pertanyaan bagaimana tata kelola yang baik dalam hubungan induk perusahaan dan anak perusahaan serta praktiknya yang sesuai dengan prinsip-prinsip Good Corporate Governance agar risiko dan disparitas tersebut dapat dihindari. Bentuk penelitian dalam tulisan ini adalah sosiolegal dimana mencakup penelitian hukum kepustakaan. Dari hasil penelitian ini menunjukkan bahwa dalam tata kelola pengendalian anak perusahaan perlu diperhatikan prinsip-prinsip hukum perusahaan serta prinsip-prinsip Good Corporate Governance. Kesimpulannya adalah diperlukan tata kelola perusahaan dalam bentuk sistem pengendalian anak perusahaan yang tertuang pada suatu kebijakan dan diberlakukan sesuai dengan mekanisme hukum perusahaan

.....The relationship between parent and subsidiary always poses the risk of violating the principle of separate entity and disparity in the objectives of the parent and subsidiary. This then becomes a question of how good governance is in the relationship between the parent company and its subsidiaries and its practices in accordance with the principles of Good Corporate Governance so that risks and disparities can be avoided. The form of research in this paper is sociolegal which includes library law research. The results of this study indicate that in the governance of controlling subsidiaries, it is necessary to notice the principles of corporate law and the principles of Good Corporate Governance. The conclusion is that corporate governance is needed in the form of a subsidiary control system that is formed in a policy and enforced in accordance with the company's legal mechanism.