ABSTRAK

Rizqiya Indira Putri (01051170225)

"JURIDICAL REVIEW OF VIOLATION OF LEGISLATION PROVISIONS IN THE CAPITAL MARKET ON THE PRESENTATION OF THE FINANCIAL STATEMENTS OF PT. HANSON INTERNATIONAL TBK"

(ix + 91 pages)

The regulation of Law Number 8 of 1995 regarding the capital market in order to create a more orderly, good atmosphere and avoid violations. In fact, there are still capital market players who commit violations in the capital market, one of which is PT. Hanson International Tbk as an issuer in the capital market that made a mistake in presenting the financial statements in 2016 which was done by the Director of PT. Hanson International Tbk as the one responsible for the presentation of the report. The research used in examining the problem is normative legal research which are carried out by examining statutory regulations, legal principles, and legal doctrine. The approach used are statue approach, case approach and conceptual approach. The results of the research show that PT. Hanson International Tbk was declared to have violated Article 69 of Law Number 8 Year 1995 in which the financial statements found material information and facts that should have been included in the report but were not included. Director of PT. Hanson International Tbk, in this case, is known to have been negligent in working on the 2016 annual financial statements he made. From the research results it can be concluded, PT. Hanson International Tbk is subject to administrative sanctions in accordance with Article 102 Law Number 8 Year 1995 and also the Director of PT. Hanson International Tbk so that in the future, to be more careful and look carefully so as not to harm the shareholders and potential investors.

Keywords: Capital Market, Violation, Financial Statements, Director

References: 63 (1982-2020)