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## The Limits of Director and Notary Liability in Cases Involving Forged Documents

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### **Abstract**

The increasing use of forged documents in the establishment of a Limited Liability Company raises significant concerns regarding the legal liability of directors and the vulnerable position of notaries. This study aims to analyze the legal responsibility of directors for forging signatures in supporting documents for the deed of establishment and to examine the scope of legal protection afforded to notaries. This research employs a normative legal method, utilizing statutory and case-based approaches. The findings reveal that directors may incur both criminal and civil liability for fulfilling the elements of forgery and breaching their fiduciary duties, whereas notaries who act in good faith and exercise due diligence are entitled to legal protection. In conclusion, there is a need to clarify the boundaries of liability and to strengthen verification mechanisms in order to ensure legal certainty and justice.

**Keywords:** *Director Liability, Document Forgery, Notary Protection, Limited Liability Company*

### **Abstrak**

Risiko penggunaan dokumen palsu dalam pendirian Perseroan Terbatas semakin meningkat dan berimplikasi pada tanggung jawab hukum direktur dan posisi rentan notaris. Penelitian ini bertujuan menganalisis tanggung jawab hukum direktur atas pemalsuan tanda tangan dalam dokumen pendukung akta pendirian serta mengkaji perlindungan hukum bagi notaris. Metode yang digunakan adalah penelitian hukum normatif dengan pendekatan perundang-undangan dan kasus. Hasil penelitian menunjukkan bahwa direktur bertanggung jawab secara pidana dan perdata karena memenuhi unsur pemalsuan dan pelanggaran fiduciary duty, sedangkan notaris yang bertindak dengan itikad baik dan kehati-hatian memperoleh perlindungan hukum. Kesimpulannya, diperlukan penegasan batas tanggung jawab serta penguatan mekanisme verifikasi guna menjamin kepastian dan keadilan hukum.

**Kata kunci:** *Tanggung Jawab Direktur, Pemalsuan Dokumen, Perlindungan Notaris, Perseroan Terbatas*

## 1. INTRODUCTION

A Limited Liability Company (Perseroan Terbatas or PT) constitutes a form of business entity that plays a strategic role in Indonesia's national economic development. As a legal entity founded on a capital association, a PT provides a clear institutional structure, legal certainty, and a professional governance mechanism.<sup>1</sup> This is consistent with the objectives of Law Number 40 of 2007 concerning Limited Liability Companies (UUPT), which seeks to create a conducive business climate, increase investment, and promote sustainable economic growth. Accordingly, a PT functions not only as a vehicle for capital accumulation but also as a key instrument for job creation, innovation, and the enhancement of national economic competitiveness at both domestic and global levels.

As a legal entity, a PT is characterized by separate legal personality and the principle of limited liability. These principles protect shareholders from bearing losses beyond the value of their shareholdings.<sup>2</sup> Nevertheless, under certain circumstances, the principle of limited liability may be set aside, particularly in cases involving abuse of the corporate form by company organs. This indicates that, while a PT provides legal protection, such protection is not absolute and remains subject to legal limitations, especially for directors as the organ responsible for corporate management.

In practice, the board of directors plays a central role in the company's operations, acting not only as managers but also as legal representatives of the company both in and out of court. Consequently, directors are bound by fiduciary duties, requiring them to act in good faith, with due care, and in the best interests of the company. Breaches of these duties, whether arising from negligence or unlawful conduct, may give rise to significant legal consequences, including personal liability.

One form of legal violation with substantial implications in corporate practice is document falsification, particularly the forgery of signatures on supporting documents required for the establishment of a PT. Forgery constitutes a criminal offense under Article 263 of the Indonesian Criminal Code (KUHP), which imposes sanctions on any person who creates or uses forged documents resulting in harm. In the context of company formation, supporting documents—such as powers of attorney—are essential, as they establish the legal authority of representatives acting on behalf of the founders in the execution of the deed of incorporation before a notary.

The flexibility provided by Article 8(3) of the Company Law, which allows founders to be represented through a power of attorney, facilitates the incorporation process. However, this provision also creates opportunities for abuse, including the falsification of signatures on such instruments. The risk becomes more pronounced

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<sup>1</sup> Ali Abdullah, *Hukum Perusabaan Dan Aspek Penerapan Hukum Kenotariatan* (Depok: Rajawali Pers, 2024).

<sup>2</sup> Dhoni Martien, *Hukum Perusabaan* (Depok: PT Raja Grafindo Persada, 2023).

when such acts are committed by internal company actors, particularly directors, who are expected to uphold the integrity and legality of corporate actions.

This phenomenon is reflected in judicial practice, including Decision Number 259/Pid.B/2024/PN Bln of the Batulicin District Court, which illustrates the forgery of signatures in company incorporation documents. In that case, the forgery was committed by a director through the use of a falsified power of attorney, resulting in harm to other parties, particularly commissioners who were unaware of their purported involvement. Such conduct not only causes individual losses but also undermines the principles of good corporate governance and erodes trust in legal and business institutions.

Beyond its impact on internal stakeholders, document forgery also has significant implications for notaries as public officials authorized to execute authentic deeds. Notaries play a crucial role in ensuring the formal validity of legal instruments, including deeds of incorporation. However, in practice, notaries often rely on documents submitted by the parties, which exposes them to legal risks when such documents are later found to be forged. Under certain circumstances, notaries may face criminal, civil, or administrative liability, even in the absence of intent or direct involvement in the forgery.

This condition reflects a fundamental discrepancy between a notary's obligation to ensure the formal validity of a deed and the limited authority to verify the material accuracy of documents submitted by the parties. Accordingly, further in-depth analysis is required to delineate the scope of notarial responsibility and to identify the forms of legal protection available where notaries act in good faith and in accordance with applicable procedures.

Scholarly discussions on the legal liability of corporate organs within Limited Liability Companies (Perseroan Terbatas or PT), particularly directors, have been extensively developed in Indonesian corporate law literature. Research by Putra emphasizes that directors may bear full personal liability for unlawful acts committed in the course of corporate management. In this regard, Article 97(3) of the Company Law (UUPT) provides the normative basis, stipulating that errors or negligence by directors resulting in corporate losses may give rise to personal liability. The study further highlights mechanisms for seeking compensation through Article 61(1) of the UUPT and Article 1365 of the Civil Code.<sup>3</sup>

Similarly, Setyarini et al. identify various forms of unlawful conduct by directors, including the misuse of corporate assets, conflicts of interest, and violations of non-competition principles. Their findings underscore that directors' responsibilities extend beyond formal obligations and require effective oversight to ensure adherence to

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<sup>3</sup> Muhammad Rizqy Putra, "Tanggung Jawab Direksi Perseroan Terbatas Atas Perbuatan Melawan Hukum Di Indonesia," *Lex Renaissance* 6, no. 1 (2021): 107–119, <https://doi.org/10.20885/JLR.vol6.iss1.art8>.

principles of good faith and accountability.<sup>4</sup> Furthermore, Febriadi reinforces the position that directors, as corporate organs, are bound by fiduciary duties that must be exercised with due care and in good faith. Where directors are proven to have engaged in unlawful conduct, personal liability is unavoidable, with civil litigation remaining the primary legal avenue for the recovery of corporate losses.<sup>5</sup>

In a more specific context, Nababan and Nurkhaerani examine the application of the piercing the corporate veil doctrine in cases involving the commingling of personal and corporate assets. Their study demonstrates that, although limited liability is a defining characteristic of a PT, it may be set aside where directors abuse their authority. This finding highlights that legal protection afforded to directors is inherently conditional upon compliance with principles of good corporate governance.<sup>6</sup>

Good Corporate Governance (GCG) is further examined by K. A. D. S. Putra and Dewi, who demonstrate that violations of GCG principles can result in substantial losses for both companies and investors. As the primary actors in corporate management, directors bear responsibility for failures to implement principles such as transparency, accountability, and responsibility.<sup>7</sup> In addition, Nima et al. emphasize the importance of GCG implementation in enhancing corporate performance. Their findings indicate that adherence to GCG principles not only ensures legal compliance but also strengthens investor confidence and improves operational efficiency.<sup>8</sup>

Meanwhile, Agustini highlights the issue of abuse of authority by corporate organs, particularly commissioners who undertake management actions beyond their prescribed powers. This finding reveals the potential for role conflicts within the PT organizational structure that may adversely affect third parties, thereby broadening the understanding that legal violations within a PT are not limited to directors alone but may also involve other corporate organs.<sup>9</sup>

From a theoretical standpoint, Isfardiyana underscores the significance of fiduciary duty principles and the legal consequences associated with the piercing the corporate veil doctrine in cases of negligence or abuse of authority by directors. This

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<sup>4</sup> Desak Made Setyarini, Ni Luh Mahendrawati, and Desak Gde Dwi Arini, "Pertanggungjawaban Direksi Perseroan Terbatas Yang Melakukan Perbuatan Melawan Hukum," *Jurnal Analogi Hukum* 2, no. 1 (2020): 12–16, <https://doi.org/10.22225/ah.2.1.2020.12-16>.

<sup>5</sup> Dyah Ersita Febriadi, "Tanggung Jawab Direksi Perseroan Terbatas Atas Perbuatan Melawan Hukum Di Indonesia," *Rio Law Jurnal* 5, no. 2 (2024): 817–28, <https://doi.org/10.36355/rlj.v5i2.1493>.

<sup>6</sup> Tabitha Fransisca Romauli Nababan and Ema Nurkhaerani, "Pertanggungjawaban Direksi Atas Perbuatan Melawan Hukum Berupa Penyatuan Harta Dalam Kepailitan Perseroan," *Desentralisasi: Jurnal Hukum, Kebijakan Publik, Dan Pemerintahan* 2, no. 3 (2025): 28–35, <https://doi.org/10.62383/desentralisasi.v2i3.761>.

<sup>7</sup> Kadek Ananda Damarwulan Suwiradana Putra and Gusti Ayu Arya Prima Dewi, "Implikasi Hukum Pelanggaran Good Corporate Governance Terhadap Bursa Efek: Studi Kasus PT Tiga Pilar Sejahtera Food Tbk," *Jurnal Media Akademik* 3, no. 9 (2025): 1–14, <https://doi.org/10.62281/6ezmk081>.

<sup>8</sup> Irsil Meilani Nima et al., "Tanggung Jawab Direksi Dalam Perseroan Terbatas: Implementasi Prinsip Good Corporate Governance (GCG)," *Indonesian Journal of Law and Justice* 1, no. 4 (2024): 1–9, <https://doi.org/10.47134/ijlj.v1i4.2679>.

<sup>9</sup> Shenti Agustini, "Pertanggungjawaban Dalam Perseroan Terbatas Yang Pengurusannya Dilakukan Oleh Anggota Dewan Komisaris Pasca UU Cipta Kerja," *Jurnal Supremasi* 12, no. 1 (2022): 86–96, <https://doi.org/10.35457/supremasi.v12i1.1674>.

doctrine functions as a corrective mechanism to prevent the misuse of the limited liability principle.<sup>10</sup> Furthermore, Raffles examines the concept of the business judgment rule as a form of legal protection for directors, under which directors cannot be held liable for corporate decisions made in good faith and with due care, even where such decisions result in losses. This principle illustrates the balance between protection and accountability within corporate law.<sup>11</sup>

Although prior studies have comprehensively addressed directors' liabilities, they predominantly focus on general unlawful acts and violations of Good Corporate Governance (GCG) principles. Limited attention has been given to the specific issue of signature forgery in documents related to the establishment of a Limited Liability Company (Perseroan Terbatas or PT). Moreover, scholarly analysis concerning the legal protection of notaries arising from the use of forged documents remains relatively scarce. This study offers novelty by integrating the criminal dimensions of document forgery with the legal responsibilities of directors and the legal protection of notaries within a unified analytical framework. Based on this background, this research aims to:

- 1) analyze the legal liability of directors who forge signatures on supporting documents for the deed of establishment of a Limited Liability Company, particularly powers of attorney, from both criminal law and corporate law perspectives; and
- 2) examine the forms and mechanisms of legal protection available to notaries who receive and rely upon falsified documents in the process of executing deeds of incorporation, encompassing criminal, civil, and administrative aspects.

## 2. RESEARCH METHODOLOGY

This study employs a normative legal research method, which focuses on the analysis of positive legal norms governing the liability of directors in Limited Liability Companies and the legal protection afforded to notaries in cases involving the use of forged documents during the company incorporation process. This approach is adopted because the study emphasizes the construction and interpretation of legal norms, principles, and doctrines within the Indonesian legal system.

The research utilizes a statute approach, a conceptual approach, and a case approach. The statute approach examines relevant legislation, including the Company Law, the Criminal Code, the Civil Code, and the Notary Law. The conceptual approach analyzes key legal doctrines, such as fiduciary duty, the business judgment rule, and the piercing of the corporate veil. Meanwhile, the case approach involves the examination

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<sup>10</sup> Siti Hapsah Isfardiyana, "Tanggung Jawab Direksi Perseroan Terbatas Dalam Pelanggaran Fiduciary Duty," *Padjadjaran Journal of Law* 2, no. 1 (2015): 168–91, <https://doi.org/10.22304/pjih.v2n1.a10>.

<sup>11</sup> Raffles Raffles, "Tanggung Jawab Dan Perlindungan Hukum Direksi Dalam Pengurusan Perseroan Terbatas," *Undang: Jurnal Hukum* 3, no. 1 (2020): 107–37, <https://doi.org/10.22437/ujh.3.1.107-137>.

of relevant judicial decisions. The legal materials used in this study comprise primary, secondary, and tertiary sources, all of which are collected through a comprehensive literature review. The data are analyzed qualitatively through methods of legal interpretation, including grammatical, systematic, and teleological interpretation, and are further supported by deductive reasoning to formulate coherent and comprehensive conclusions.

### **3. RESEARCH RESULT AND DISCUSSION**

#### **3.1. Legal Liability of Directors for Forging Signatures in Supporting Documents for a Limited Liability Company's Deed of Establishment**

This study aims to analyze the legal liability of directors who forge signatures in supporting documents for the deed of establishment of a Limited Liability Company (Perseroan Terbatas or PT), particularly in the form of a power of attorney, from both criminal law and corporate law perspectives. The analysis focuses on the construction of directors' liability as subjects of criminal law and as corporate organs bound by the principles of good corporate governance, using Decision Number 259/Pid.B/2024/PN Bln as a case study.

The act of signature forgery committed by the director in this case constitutes not only a violation of criminal law but also a serious breach of corporate law principles. In the case, the defendant, Ahmad Mutasar, in his capacity as director, was lawfully and convincingly found guilty of forging the commissioner's signature on a power of attorney used as the basis for the deed of establishment of Berkah Harakat Sebumi Limited Liability Company. The forgery was carried out intentionally and involved another party who imitated the victim's signature using previously obtained identity documents.

All elements of the offense of forgery, as stipulated in Article 263 of the Indonesian Criminal Code, are satisfied. The element of "any person" is fulfilled by the presence of a legally competent and responsible subject, namely the director. The element of creating or falsifying a document is established through the imitation of a signature on a legally binding power of attorney. The element of actual or potential harm is also demonstrated, both in terms of material losses and immaterial damages, including reputational harm and loss of trust. Furthermore, the element of intent is reinforced by the defendant's active role in directing another party to carry out the forgery.

From a corporate law perspective, the director's conduct constitutes a breach of fiduciary duty as regulated under Article 97 of the Company Law. The director failed to act in good faith, exercise due care, and assume full responsibility in managing corporate affairs. Notably, such misconduct occurred at the initial stage of company formation, which should serve as the legal foundation for the company's legitimacy. This indicates

that directors' responsibilities extend beyond post-incorporation operations and encompass the entire process of company establishment.

Moreover, the forgery of a signature on a power of attorney as a supporting document for the deed of establishment directly affects the validity of the deed. Under Article 1320 of the Civil Code, which sets forth the requirements for a valid agreement, forgery undermines the element of consent between the parties. Consequently, the deed of establishment may be deemed null and void or, at minimum, voidable. This is further supported by Article 1868 of the Civil Code, which requires authenticity and formal accuracy in the execution of authentic deeds.

In comparison with previous studies, the findings of this research reinforce the argument that abuses of authority by directors during the company formation stage remain insufficiently addressed within the legal framework.<sup>12</sup> Prior research has generally focused on directors' liability in the context of corporate operations or losses suffered by third parties<sup>13</sup>, whereas this study demonstrates that legal violations may arise even at the pre-operational stage. Furthermore, this study establishes a link between document forgery and the validity of the deed of establishment as a notarial legal instrument.

There exists a close interrelation between criminal and civil liability in cases involving the falsification of company establishment documents.<sup>14</sup> From a criminal law perspective, directors may be held accountable through the imposition of custodial sanctions, as reflected in the court's decision. However, from a civil law perspective, liability remains unresolved, as victims retain the right to seek compensation through a tort claim under Article 1365 of the Civil Code. Accordingly, a criminal conviction does not preclude the possibility of subsequent civil proceedings.

Furthermore, from the perspective of legal liability theory as articulated by Hans Kelsen, liability arises as a consequence of the violation of legal norms, followed by the imposition of sanctions.<sup>15</sup> In the present case, the director's liability is personal in nature, as the act of forgery constitutes intentional misconduct and, therefore, cannot be attributed to or transferred to the company. This is consistent with the doctrine of piercing the corporate veil, under which the protection of limited liability is set aside when a legal entity is misused for unlawful purposes.

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<sup>12</sup> Febriadi, "Tanggung Jawab Direksi Perseroan Terbatas Atas Perbuatan Melawan Hukum Di Indonesia"; Isfardiyana, "Tanggung Jawab Direksi Perseroan Terbatas Dalam Pelanggaran Fiduciary Duty"; Nima et al., "Tanggung Jawab Direksi Dalam Perseroan Terbatas: Implementasi Prinsip Good Corporate Governance (GCG)"; Putra and Dewi, "Implikasi Hukum Pelanggaran Good Corporate Governance Terhadap Bursa Efek: Studi Kasus PT Tiga Pilar Sejahtera Food Tbk"; Setyarini, Mahendrawati, and Arini, "Pertanggungjawaban Direksi Perseroan Terbatas Yang Melakukan Perbuatan Melawan Hukum."

<sup>13</sup> Nababan and Nurkhaerani, "Pertanggungjawaban Direksi Atas Perbuatan Melawan Hukum Berupa Penyatuan Harta Dalam Kepailitan Perseroan."

<sup>14</sup> Unggul Basoeky, *Analisis Yuridis Autentisitas Akta Notaris Yang Dipalsukan: Studi Kasus Implikasi Hukum Akta Notaris Yang Dipalsukan* (Banyumas: Amerta Media, 2025).

<sup>15</sup> Hans Kelsen, *Teori Umum Tentang Hukum Dan Negara*, trans. Raisul Muttaqien and Mangunsong Nurainun, 4th ed. (Bandung: Nusa Media, 2009).

This study also confirms that the principles of good corporate governance have been clearly violated. The principle of transparency is undermined by the manipulation of information relating to commissioner approval, while the principles of accountability and responsibility are disregarded due to the director's failure to perform duties in accordance with legal requirements. Such violations not only affect internal corporate relations but also risk eroding public trust in the legal system and business practices. The court's legal reasoning is generally appropriate in determining the fulfillment of the elements of the criminal offense. However, critical concerns arise regarding the relatively lenient sanctions imposed in comparison to the magnitude of the harm caused. This raises questions about the effectiveness of criminal penalties in achieving deterrence and ensuring adequate protection for victims.

Directors who engage in the forgery of signatures in company establishment documents should be held comprehensively accountable, both criminally and civilly. Such conduct not only constitutes a violation of the law but also undermines the integrity of the legal system and corporate governance frameworks. Accordingly, it is necessary to strengthen oversight mechanisms in the company incorporation process, including enhancing the due diligence and vigilance of notaries in verifying submitted documents.

This study concludes that the legal liability of directors in cases of signature forgery is inherently multidimensional, encompassing criminal, civil, and corporate dimensions. These findings are expected to contribute to the development of legal scholarship, particularly in reinforcing directors' accountability and preventing abuses of authority in the practice of establishing Limited Liability Companies.

### **3.2. Forms and Mechanisms of Legal Protection for Notaries Who Receive and Use Forged Documents**

This study aims to examine the forms and mechanisms of legal protection afforded to notaries who receive and rely upon forged documents in the process of drafting deeds of establishment of Limited Liability Companies (Perseroan Terbatas or PT), with particular attention to criminal, civil, and administrative dimensions. The analysis is based on normative legal research and a case study of Decision Number 259/Pid.B/2024/PN Bln, which involved Notary Ayu Wandira, a public official who executed the deed of establishment of PT Berkah Harakat Sebumi on the basis of a power of attorney that was subsequently proven to be forged.

The position of the notary in this case is both pivotal and vulnerable. On the one hand, a notary is a public official authorized by the state to execute authentic deeds in accordance with the Notary Law (Undang-Undang Jabatan Notaris or UUJN). On the other hand, notaries are inherently dependent on the formal validity of documents and statements submitted by the parties. In the present case, Notary Ayu Wandira received

a power of attorney that appeared formally valid but was materially defective due to the forged signature of Ahmad Mutasar, the director.

A notary cannot be held legally liable where it is demonstrated that they were unaware of the forgery and had performed their duties with due care. This is consistent with the fault-based liability principle, which requires the presence of culpability before legal responsibility may be imposed. In this case, there is no evidence indicating that the notary participated in, or possessed malicious intent (*mens rea*) regarding, the act of forgery.

From a criminal law perspective, notaries are afforded legal protection so long as they are not proven to have been involved in the offense of forgery as regulated under Article 263 of the Indonesian Criminal Code. In Decision Number 259/Pid.B/2024/PN Bln, criminal liability is directed exclusively at the principal offender, namely the director who actively carried out and instructed the forgery. The notary is not subject to criminal sanctions, as the elements of intent and participation are not satisfied. Accordingly, criminal legal protection for notaries in this context is exculpatory in nature, exempting them from liability in the absence of fault.

From a civil law perspective, notaries cannot be held liable for damages unless it is established that they have committed an unlawful act. Pursuant to Article 1365 of the Civil Code, civil liability requires the fulfillment of elements including an unlawful act, fault, damage, and a causal relationship. In the present case, the element of fault is not attributable to the notary, as the notary merely formalized the parties' intentions in an authentic deed based on the documents provided. Consequently, the losses suffered by the commissioners cannot be imputed to the notary but rather to the party responsible for the forgery.

Nevertheless, legal protection for notaries is not absolute. Where a notary is found to have been negligent in adhering to the principle of due care as stipulated in Article 16(1) of the UUJN, liability may still arise. The principle of prudence requires notaries to exercise diligence and thoroughness in verifying the identity of appearing parties and the authenticity of submitted documents. In this regard, the distinction between formal and material responsibility becomes critical: while notaries are primarily accountable for formal accuracy, they remain under an obligation to conduct reasonable verification to prevent potential legal irregularities.

From an administrative perspective, legal protection mechanisms for notaries are implemented through a multi-layered oversight system involving the Notary Supervisory Board (*Majelis Pengawas Notaris* or MPN) and the professional organization, the Indonesian Notaries Association (*Ikatan Notaris Indonesia* or INI). The MPN is responsible for supervision and the enforcement of disciplinary measures, while INI provides professional guidance and institutional protection to its members. In the event of allegations of misconduct, notaries are entitled to due process, including the right to

present a defense and to obtain legal assistance. Administrative sanctions may only be imposed upon proof of a breach of official duties.

In comparison with prior studies, the findings of this research reaffirm the view that notaries are not responsible for the material accuracy of documents submitted by the parties. However, this study offers an additional contribution by emphasizing the need to balance legal protection with notarial accountability. While earlier research has tended to position notaries as passive actors<sup>16</sup>, this study demonstrates that notaries retain an active role in preventing potential document misuse through the application of the precautionary principle.

Legal protection for notaries should be understood within the framework of their function as public officials who ensure legal certainty, rather than as actors responsible for verifying the substantive truth of every document.<sup>17</sup> In the context of Decision Number 259/Pid.B/2024/PN Bln, the notary performed her duties in accordance with applicable legal provisions and had no reasonable basis to suspect the existence of forgery. Accordingly, the provision of legal protection in such circumstances reflects the principles of justice and legal certainty.

Moreover, the existence of legal protection mechanisms for notaries constitutes an essential component in maintaining the overall integrity of the legal system. If notaries are readily subjected to criminal prosecution or civil liability for the misconduct of others, this may generate legal uncertainty and impede the effective performance of notarial functions.<sup>18</sup> It is therefore necessary to establish clear boundaries regarding the scope of notarial responsibility.

Notaries who receive forged documents from parties remain entitled to legal protection, provided that they act in good faith, with honesty, and with due diligence in accordance with statutory requirements.<sup>19</sup> Such protection encompasses criminal, civil, and administrative dimensions and is supported by structured mechanisms through supervisory bodies and professional organizations. Primary liability for document forgery remains with the perpetrator, rather than the notary as the drafter of the deed. Nevertheless, to prevent the recurrence of similar cases, it is necessary to enhance professional standards, including the adoption of document verification technologies and improved coordination with relevant authorities.

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<sup>16</sup> Raffles, “Tanggung Jawab Dan Perlindungan Hukum Direksi Dalam Pengurusan Perseroan Terbatas”; Setyarini, Mahendrawati, and Arini, “Pertanggungjawaban Direksi Perseroan Terbatas Yang Melakukan Perbuatan Melawan Hukum.”

<sup>17</sup> Hartanti Sulihandari and Nisya Rifiani, *Prinsip-Prinsip Dasar Profesi Notaris: Berdasarkan Peraturan Perundang-Undangan Terbaru* (Jakarta: Dunia Cerdas, 2013).

<sup>18</sup> Rusdianto Sesung et al., *Hukum Dan Politik Hukum Jabatan Notaris*, ed. Henny Henny P (Surabaya: R.A.De.Rozarie, 2017).

<sup>19</sup> Elisabeth Ayustina Putri Korassa Sonbai, Ni Luh Made Mahendrawati, and Ida Bagus Agung Putra Santika, *Prinsip Kebati-Hatian Notaris Dalam Menjalankan Jabatan Berdasarkan Undang-Undang Jabatan Notaris*, ed. Putu Ayu Sriasih Wesna (Malang: Literasi Nusantara Abadi, 2022).

In conclusion, legal protection for notaries constitutes a crucial element in maintaining the balance between legal certainty and justice. Notaries must not only be safeguarded from the risk of unwarranted criminalization but also be encouraged to continuously improve the quality, professionalism, and integrity in the performance of their duties. These findings are expected to contribute to the development of notarial law and to strengthen the institutional position of notaries within the Indonesian legal system.

#### 4. CONCLUSION

This study aims to analyze the legal liability of directors who forge signatures in supporting documents for the deed of establishment of a Limited Liability Company (Perseroan Terbatas or PT) and to examine the forms and mechanisms of legal protection afforded to notaries who receive forged documents. The findings indicate that directors who falsify signatures on powers of attorney satisfy the elements of a criminal offense under Article 263 of the Criminal Code and, at the same time, violate the fiduciary duty principle in corporate law, thereby incurring liability under criminal, civil, and administrative law. Conversely, notaries who act in good faith and exercise due care cannot be held criminally, civilly, or administratively liable in the absence of proven fault or involvement in the act of forgery.

This study further confirms that legal liability for forgery is inherently personal to the perpetrator, whereas legal protection for notaries functions to ensure legal certainty in the performance of their public duties. The contribution of this research lies in its theoretical and practical implications for strengthening directors' accountability and safeguarding the notarial profession. However, the study is limited by its normative approach, which is not supported by empirical data. Accordingly, it is recommended that regulations governing document verification by notaries be strengthened and that further empirical research be conducted to assess the effectiveness of legal protection mechanisms in practice.

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