ABSTRACT

In Bankruptcy The curator plays an important role, because the duty to make arrangements and memesan against property bankruptcy. In the case of managing a bankrupt company that has good prospects and potential to develop, to protect the interests of creditors so that all receivables can be paid and to the debtor bankrupt company still operate, it can be decided to go through the business (going concern).

In the Thesis will in will be discussed about the curator's authority in going concern and how the accountability of the curator in the management and disposal of the bankrupt property that caused the loss of bankrupt property. The loss of the bankrupt property is not automatically the responsibility of the Curator, since the curator is protected by the principle of fiduciary duties and Business Judgment Rule, ie in carrying out its duties the curator has acted with good, careful, cautious and with high standards and business decisions taken with no interest and independence. This is in line with the provisions of Article 50 of the Criminal Code where a person can not be punished as long as the law is executed. Law no. 37 Year 2004 concerning Bankruptcy and Postponement of Obligation of Debt Payment does not specify the curator's responsibility in terms of going concern and the responsibilities of the curator for errors or omissions, therefore a special regulation which details the curator is required.

Keywords: Going Concern, Accountability, Losses.