

Legal Protection for Limited Liability Company against Self-Dealing by Boards of Directors

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Abstract

The Law Number 40 of 2007 Concerning Limited Liability Companies does not clearly forbid self-dealing transactions by the Board of Directors of Limited Liability Companies. The Board of Directors has a chance to engage in self-dealing activities that are fraught with conflicts of interest if this ban doesn't exist, which could be detrimental to the company. The study is aimed at analyzing the legal safeguards for limited liability companies against the self-dealing activities of board of director members and the board's accountability for such activities that result in losses for limited liability companies. Legal, conceptual, and case-based research methods are combined to create normative legal research. Interviews, literature reviews, and document studies as data collection methods were used. This study concludes that the Law does not specifically forbid limited liability company board of directors self-dealing transactions. The availability of provisions in Book III of the Civil Code as lex generalist, the Limited Liability Companies Law itself as lex specialist, and the principles of Good Corporate Governance all provide legal protection for limited liability businesses from self-dealing transactions. Restrictively, the Law gives the Board of Directors, Board of Commissioners, and Shareholders the right to sue the Board of Directors in district court for any wrongdoing caused by the Board of Directors.

Keywords Legal Protection, Board of directors, Limited liability company, Self-dealing.

INTRODUCTION

Today, the limited liability company is the most popular business structure. Along with having a limited liability, this legal entity also makes it simple for owners or shareholders to transfer their ownership of the company to everyone else by selling all their shares (Yani dan Widjaja, 1999). A limited liability company has two (two) functions: first, it serves as a legal entity; second, it serves as a platform or setting where shareholders or capital owners can collaborate. It is obvious that a Limited Liability Company is a purposely made "artificial person" of a legal organization as a result, a Limited Liability Company is a separate legal entity with rights and obligations that are essentially identical to individual person. (Ais, 2004).

Article 2 section (2) on Limited Liability Company Law, a company must have goals and objectives as well as commercial activities that do not contravene with legal requirements, general regulations, or decency. Efforts made by members of a company who operate in line with their different roles and responsibilities—referred to as "Company Organs"—to fulfill the goals and objectives of the company. It is also stated in Article 1 point 2 of the Law that the General Meeting of Shareholders, the Board of Directors, and the Board of Commissioners are the three working organs of a limited liability company. As an executive body of Limited Liability Company, the Board of Directors manages the company's daily activities in line with the law and the shareholders' instructions laid out in the Articles of Association. Article 1 point 5 stipulates the Board of Directors is an organ of the company authorized and fully responsible for the management of the company for the



benefit of the company, in accordance with the company's goals and objectives, and represents the company, both inside and outside the court, in accordance with the provisions of the Articles of Association. The functions of the board of Directors are outlined in Article 92, paragraph 1, which states that the Board of Directors manages the Company for the benefit of the Company and in accordance with the purposes of the Company.

In the factual situation, there are still some directors who don't carry out their responsibilities in accordance with ethical and responsible corporate governance principles. There are still some Directors who abuse their position for personal gain, one of which is engaging in transactions for their own benefit known as self-dealing transactions (M. Kamil Ardiansyah dan Hernawan Hadi, 2016). The law imposes personal responsibility on the Board of Directors who make the contract since self-dealing transactions have a conflict of interest and clash with the Board of Directors' fiduciary duty obligations. This leads to the potential to harm the company.

Self-dealing transactions are not explicitly regulated by Indonesian company law. However, the promulgation of obligations and responsibilities of Board of Directors members, it is then connected to the theory of self-dealing that develops in company law around the world. Several articles that are pertinent to self-dealing can be found, including Article 92 paragraphs (1) and (2) and Article 97 paragraphs (1) and (2) of the law. Members of the Board of Directors of a Limited Liability Company frequently engage in self-dealing (M. Kamil Ardiansyah dan Hernawan Hadi, 2016). Conflicts of interest are seen to exist when board members of a company engage in self-dealing transactions. Members of the Board of Directors of a Limited Liability Company frequently engage in self-dealing. Self-dealing activities carried out by members of a company's board of directors are viewed as having a conflict of interest and going against the duties of a board member. In a civil case between Mr. Asnil and Mr. Daniel Yamato Silalahi in the Bengkalis District Court, case number 9/Pdt/G/2018/PN.Bls jo. Pekanbaru High Court decision number 258/PDT/2018/PT. PBR, self-dealing transaction has been carried out by fellow Directors in a limited liability company. Mr. Asnil, the president and director of PT. Buana Cipta Then Mr. Asnil filed a lawsuit to have the profit-sharing contract terminated.

This article is aimed at analysing twofold issues. First, the legal protection for Limited Liability Companies against self-dealing transactions by members of the board of directors. Second, the Board of Directors is responsible for the self-dealing transactions causing losses for Limited Liability Companies.

METHOD

This study employed doctrinal legal research focusing on rules, legal theories, and principles in relation to self-dealing transactions. This study includes the statutory approach conceptual approach which entails a review of all laws and regulations pertinent to the legal issue at hand, and case approach, which entails a review of prior cases involving the issue at hand that have resulted in court decisions. The primary legal sources used to gather the secondary data for this study are the Pekanbaru High Court decision number: 258 /PDT/2018/PT. PBR, the Bengkalis District Court decision number: 9 / PDT.G / 2018 /

PN.Bls jo, and Law Number 40 of 2007 concerning Limited Liability Companies. Secondary legal material, which includes books, journals, scientific articles, and research findings that are related to research, is legal content that explains main legal material. Interviews, literature reviews, and document analyses are used as data collection strategies. Following data collection, all legal documents are qualitatively and logically assessed, the research data is thoroughly examined as a full study, and the analysis's findings are then presented in a descriptive-analytical format.

RESULTS AND DISCUSSION

Legal Protection for Limited Liability Company against Self-Dealing by Boards of Directors.

It is argued that the Board of Directors is an organ of the company authorized and fully responsible for the management of the company for the benefit of the company, in accordance with the aims and objectives of the company and represents the company, both inside and outside the court in accordance with the provisions of the Articles of Association (Article 1 point 5 of Company Law No 40 of 2007). It is also stipulated that the Board of Directors as the company's organ carries out the management of the company for the benefit of the company and in accordance with the aims and objectives of the company (Article 92 paragraph (1) of Company Law No. 40 of 2007).

According to Article 92 Paragraph 2 of the said law, the organization's administration shall be carried out in accordance with policies deemed appropriate within the parameters laid out in the legislation and/or the Articles of Association. The power to manage must only be used for the good of the company and not for the advantage of the manager's own interests. The Board of Directors' authority cannot be used in a conflict of interest. Self-dealing transactions are extremely susceptible to a conflict between the company's interests and the board of directors' personal interests, which could be detrimental to the company. It is possible for fellow directors to engage in self-dealing activities for personal gain. For instance, in the civil case between Mr. Asnil and Mr. Daniel Yamato Silalahi in the Bengkalis District Court, case number 9/Pdt/ G/2018/PN.Bls.,jo. Pekanbaru High Court Decision number 258 / PDT / 2018 / PT. PBR., Mr. Asnil, the president and director. Mr. Asnil then filed a lawsuit to have the profit-sharing contract terminated.

In this case, Mr. Asnil, who served as president and director of PT. BCP, and Mr. Daniel Yamato Silalahi, who served as director of the same business, engaged into a cooperation and profit-sharing arrangement. The terms of the profit-sharing agreement between the Board of Directors are that Mr. Daniel Yamato Silalahi, a director, will receive 60% (sixty percent) of the results/profits and losses (profit sharing) for all works/projects following the issuance of all operating costs of the company, and Mr. Asnil, the president director, will receive 40% (forty percent). The profit-sharing agreement was then proposed to be renewed with profit sharing, with Mr. Daniel Yamato Silalahi receiving 70% (seventy percent) and Mr. Asnil receiving 30% (thirty percent). Due to the agreement's requirement that all firm profits be distributed to fellow Directors, PT. BCP has suffered losses. In order to revoke the profit-sharing agreement, Mr. Asnil filed a lawsuit at the Bengkalis District



Court against Mr. Daniel Yamato Silalahi. In its decision, the Bengkalis District Court Number: 9 / Pdt / G / 2018 / PN.Bls., dated October 31, 2018, the court denied Mr. Asnil's request for relief, finding that their agreement did not contravene either Law Number 40 of 2007 concerning limited liability companies or Deed Number 59 of 2013 concerning the establishment of PT. BCP. The judging panel concluded that the plaintiff and defendant's agreement satisfied the requirements for an agreement under Article 1320 of the Civil Code.

The Bengkalis District Court panel of judges' ruling in the case did not offer restrictive legal protection. The judicial panel in this case had a limited perspective because it only took into account the fundamental characteristics of contract freedom without taking into account its restrictions, legal provisions, or the fundamentals of sound corporate governance. Limited liability corporations now have proactive legal protection from the Board of Directors' self-dealing conduct thanks to laws, rules, and sound corporate governance principles. The terms of an agreement's validity are governed by Article 1320 of the Civil Code, namely the phrase "agreement," "legal competence," "certain objects," and "lawful causation." According to Article 1338 of the Civil Code, all agreements made properly are binding on the parties who make them. The provisions of Article 1338 of the Civil Code reflect several agreement-related principles, such as the principles of contract freedom, consensualism, and binding force (*pacta sunt servanda*) (Madeline Mamesah, 2022).

The freedom of contract principle allows parties to: (a) make or not make agreements; (b) enter into agreements with anyone; (c) determine the content of the agreement, its performance, and its terms; and (d) determine the form of the agreement, such as written or oral. Contrary to the idea of freedom of contract, Article 1337 of the Civil Code stipulates that a cause is forbidden if it is against the law, good morals, or public order. As a result, the contract's *halal causa* is related to the restriction imposed by this legal provision. According to Article 92 paragraph (1) of the Law, the Board of Directors must act in the company's best interests and not its own. As a result, the Law places restrictions on the Board of Directors' contractual independence. In the case of a self-dealing transaction by the Board of Directors, the legal act does not satisfy the conditions for the validity of the agreement as set forth in Article 1320 of the Civil Code, namely the requirements of certain objects and *halal legal causes*, because the self-dealing agreement is in violation of the rules of good corporate governance and the provisions of Article 92 paragraph (1) of the Law. Therefore, the Bengkalis District Court's ruling invalidating the profit-sharing agreement between the Board of Directors should give PT. BCP legal protection.

Fairness, transparency, accountability, and responsibility are the guiding principles of excellent corporate governance. According to the fairness principle, management must uphold shareholder rights and treat all shareholders equally, including minority and foreign shareholders. Each shareholder has the chance to receive compensation for their transgressions. Transparency as a principle calls for honesty to fight fraud. According to the accountability principle, management must make sure that a firm's strategic direction, effective oversight, and board management are all held accountable to the company and its shareholders. This idea has ramifications for the Board of Directors' responsibilities under the law, which include developing relationships of trust with the company's shareholders.

The Board of Directors must be impartial when making decisions and acting responsibly, in accordance with the law, and in light of all available information. According to the accountability concept, the business must abide by all existing rules and regulations in order to fulfil its obligations to shareholders and stakeholders.

The Law also enables the Board of Directors, Board of Commissioners, and Shareholders to file claims for compensation for the Board of Directors' unlawful acts (*onrechtmatigedaad*) that have harmed the Limited Liability Company in accordance with the provisions of Article 1365 of the Civil Code in order to provide legal protection for Limited Liability Companies. According to Civil Code Article 1365, any illegal act that causes injury to another person obligates the person who unintentionally disclosed the loss to make up for the damages. It is also argued that the case was brought by Mr. Asnil in his capacity as president and director of PT. BCP in an effort to protect the company's assets in accordance with Article 97, paragraph 5, letter d of the Law. It is not permitted to make promises in a PT, particularly if they are made by other Directors and shareholders. The expert also outlined the principle of freedom of contract, which states that each party is free to enter into a contract with anybody, choose the contract's structure, and determine how to carry it out, but that freedom is in this case constrained by the law, particularly the Law. By ignoring the provisions of book III of the civil code's article 1320 regarding the terms of the agreement's validity, particularly the terms of certain objects (achievements) and halal legal causes and principles in treaty law, particularly restrictions on self-dealing, the Bengkalis District Court's decision, dated October 31, 2018, does not provide limited liability companies with legal protection against self-dealing transactions by fellow Directors.

Mr. Asnil, who was the plaintiff, appealed the Bengkalis District Court's decision to the Pekanbaru High Court, which was then the Pekanbaru High Court, with decision number: 258 / PDT / 2018 / PT. PBR., dated March 5, 2019. The appeal states that the Pekanbaru High Court should annul the Bengkalis District Court's decision and declare the cooperation/profit-sharing agreement invalid, null, and void. The appellate judges' panel then ruled that because the plaintiff and defendant's actions were illegal, they violated Article 1320's paragraphs (3) and (4)'s list of objective requirements for the agreement's validity and did not reflect the values of propriety and justice. The Pekanbaru High Court's ruling has given limited liability companies legal protection from fellow directors at PT. BCP engaging in self-dealing transactions. According to the legal arguments presented, the agreement between the plaintiff and the defendant is invalid, null, and void and lacks any enforceable legal effect because it does not adhere to the strict requirements of Article 1320 paragraphs (3) and (4) of the Civil Code and the Law. Because both the plaintiff and the defendant have accepted the Pekanbaru High Court's ruling and have not sought to have it overturned, it has lasting legal effect.

According to the Law, in order to provide legal protection for limited liability companies, the Board of Commissioners is authorized to file a lawsuit on behalf of the company if the Board of Directors has a conflict of interest and does not act in good faith in managing it. The Board of Commissioners can then file a lawsuit while performing the oversight role that the Board of Directors previously performed. In addition to the Board of



Commissioners, shareholders who hold at least 1/10 (one tenth) of the company's total voting shares may bring a claim through the district court against members (article 95 section 6 of Company Law). Based on Article 1320 paragraphs (3) and (4) of the Civil Code and the Law, the Pekanbaru High Court granted repressive legal protection to limited liability companies in the case of self-dealing transactions at PT. BCP by deeming the profit-sharing cooperation agreement among the Board of Directors invalid, null, and void and having no binding legal force. As a result, there are restrictions on the use of the principle of freedom of contract in self-dealing transactions made by fellow Directors that are not in conflict with the terms of the agreement, the principles of agreement in the Civil Code, or the Law, among others (Dwi Atmoko. 2023). As a result, limited liability firms have received both preventative and punitive legal protection from self-dealing activities by members of the Board of Directors thanks to Limited Company Law as *lex specialis of the lex generalis* of the Civil Code.

The Board of Directors Responsibility for the self-dealing transactions causing the losses for Limited Liability Companies

The limited liability company is a "legal subject" with a legal personality. The agreement formed for and on behalf of the company cannot be used against the director of the firm in a civil lawsuit. The company in question is what can be sued since it is a "legal subject" separate from its management (Board of Directors) and is a separate legal entity. Therefore, for whatever acts or omissions it makes against third persons, the firm "bears responsibility" (*aansprakelijkheid*). The Board of Directors has a fiduciary duty to carry out the instructions issued by the Company. Members of the Board of Directors are required to manage the business as effectively as they can, only for the benefit of the business. The corporation may not be used by Board of Directors members for personal gain. Members of the Board of Directors are also expected to manage the company according to the duty of care principle of caution and caution.

Each member of the Board of Directors is personally liable if a member misuses his authority as the company's trustee or if he is dishonest or careless in performing his duties, which causes the firm to incur losses. According to Article 97 paragraph 3 of the Law, each member of the Board of Directors is completely liable, personally, for the company's losses if that member is guilty or careless in discharging his management responsibilities. According to Article 97, Paragraph 4 of the Company Law, this personal responsibility applies jointly to each member of the Board of Directors in the event that there are two or more members of the Board of Directors. But if a member of the Board of Directors can provide evidence in accordance with Article 97 paragraph (5) of the Law, the member of the Board of Directors is not held personally liable.

According to Article 97 paragraph (5) of the Company Law, a member of the Board of Directors is not personally liable for losses suffered by the company if he can demonstrate that: (a) the losses were not caused by his negligence or fault; (b) the management decision was made in good faith and accordance with the Company's goals and objectives; (c) there is no direct or indirect conflict of interest for the management decision; and (d) the decision

was made after considering all relevant factors. There are no limitations or specific prohibitions in the Law with regard to self-dealing transactions by the Board of Directors. Regarding the Board of Directors' use of self-dealing transactions, the Company Law has nevertheless provided guidelines or limitations. According to Article 92 paragraph (1) of the Law, the Board of Directors manages the company for the benefit of the firm and in accordance with the company's goals and objectives. Additionally, according to paragraph (2), it must manage its affairs in accordance with policies deemed appropriate and within the parameters outlined in this legislation and/or the articles of association.

The corporation must be the only beneficiary of the authority to carry out management. It can't be done for selfish reasons. Members of the Board of Directors may not have conflicts of interest when exercising their authority. The wealth, assets, or funds of a board of directors may not be used for personal advantage. A Board of Directors may not withhold or take a portion of the company's profits for personal gain, and they may not use their position on the Board of Directors for personal gain. In addition, their actions must be consistent with the company's goals and the basic budget. According to the explanation of Article 92 Paragraph 2, Board of Directors members must act in line with policies that are deemed appropriate, which must be based on expertise (skills) and policies taken based on common business practice (Kamil Ardiansyah dan Hernawan Hadi, 2016). Self-dealing transactions are complex and highly susceptible to conflicts between the company's interests and the personal interests of a Board of Directors. These transactions are less common because they are at odds with the company's goals and objectives, but they are still legal as long as they do not violate these rules.

According to Article 97 paragraph (1) of the Law, the Board of Directors oversees managing the firm as described in Article 92 paragraph (1). According to this article, board of directors' members are in charge of the company's management and are required to do it in a trustworthy and accountable manner (M. Yahya Harahap, 2015). The definition of "good faith" in the context of the Board of Directors' implementation of corporate management in practice and legal doctrine encompasses a wide variety of concepts, including fiduciary obligation, duty to act for proper purposes, statutory duty, loyalty duty, dan avoid conflict interest (Muhammad Faisal, 2023). If a member of the Board of Directors transgresses the good faith standard, they bear full personal responsibility (Wihelmus Jemarut, 2020).

The relationship between the substance of Article 97 Paragraphs (1) and (2) and the doctrine of self-dealing is expressly stated in the article. A Board of Directors is responsible for the management of the company, and in doing so, a Board of Directors must do so in good faith and with all due care. Members of the Board of Directors are not permitted to engage in self-dealing transactions in a dishonest or reckless manner. A member of the Board of Directors is not permitted to speak on behalf of the Company under Article 99, paragraph 1(b), if: the member of the Board of Directors in question has a conflict of interest with the Company. The Board of Directors in question must demonstrate that any self-dealing transactions between members of the Board of Directors and the Company are done so without a conflict of interest and only for the benefit of the Company (M. Kamil Ardiansyah dan Hermawan Hadi, 2016).



According to the Law's Article 102(1), the Board of Directors must obtain the consent from the General Meeting of Shareholders (GMS) before doing any of the following: a. transferring the Company's assets; or b. providing debt guarantees for assets that total more than 50% (fifty percent) of the Company's total net worth in 1 (one) or more transactions, whether related to one another or not. According to this article, self-dealing transactions that total more than 50% (fifty percent) must first obtain GMS clearance. When members of the Board of Directors engage in self-dealing transactions that violate the aforementioned provisions and result in losses for the company, these actions can be classified as unlawful acts, and the members of the Board of Directors in question must be held personally or jointly liable for any losses resulting from their conduct.

A limited liability company's civil liability may take the form of responsibility for wrongdoing. The Board of Directors' activities must therefore satisfy the requirements of Article 1365 of the Civil Code, which are as follows: (a) action; (b) unlawful (*onrechtmatige*) act; (c) element of guilt on the part of the actor; and (d) loss as a result of the act. In this context, the decision of Pekanbaru High Court number: 258 / PDT / 2018 / PT. PBR., which declared the profit-sharing cooperation agreement between the plaintiff and the defendant (fellow Board of Directors) to be invalid, null and void and has no binding legal force, has permanent legal force with regard to the ramifications of self-dealing transactions at PT. BCP. The Board of Directors received a letter from the Board of Commissioners of PT. BCP requesting the holding of an extraordinary general meeting of shareholders. The decision was made at this meeting to change the company's organs; specifically, Mr. Daniel Yamato Silalahi was relieved of his duties as a director and the position of President Director was eliminated from PT BCP's articles of association (M. Kamil Ardiansyah dan Hermawan Hadi, 2016).

Members of the Board of Directors are not liable for losses if they can demonstrate that they took steps to stop the development or continuance of those losses, according to Article 97 paragraph (5) letter d of the Law. BCP cannot be held liable for its actions in entering into profit sharing agreements among the Board of Directors in accordance with the provisions of Article 97 paragraph (5) letter d of the Law because Mr. Asnil's action to cancel the profit-sharing agreement with Mr. Daniel Yamato Silalahi in the Bengkalis District Court was seen as a Board of Directors acting in good faith to prevent losses arising in the company.¹

CONCLUSION

It is possible for directors to engage in self-dealing activities that are detrimental to the firm because the Limited Liability firm Law does not clearly forbid the Board of Directors of a limited liability company from engaging in such transactions. Preventively, the availability of provisions in Book III of the Civil Code as *lex generalis*, which regulates the terms of validity of agreements (Article 1320), legal principles of agreements (Article 1338), restrictions on the principle of freedom of contract (Article 1337), and provisions for

¹ Interview with Dr. Suhendro, S.H., M. Hum., senior lawyer, Suhendro & Partners Pekanbaru, 08 Desember 2022.

unlawful acts / *onrechtmatige daad* (Article 1365), provides legal protection for limited liability companies for self-dealing transactions by the Board of Directors. The Limited Liability Company Act is a specific law that includes Good Corporate Governance principles. Restrictively, the Law gives the Board of Directors, Board of Commissioners, and Shareholders the right to sue the Board of Directors in district court for any wrongdoing caused by the Board of Directors. The failure of the Board of Directors to comply with specified object requirements and legitimate legal cause leading to the termination of the self-dealing agreement or unlawful activities (*onrechtmatige daad*) is the basis of the case. In general, directors are prohibited from acting in a self-serving manner on behalf of the company due to a potential conflict of interest with the director's personal interests.

In civil law, self-dealing transactions that hurt limited liability firms and transactions including conflicts of interest in limited liability companies can be considered illegal board of director actions. Personal or joint liability may be asserted against directors who engage in self-dealing activities that are detrimental to limited liability businesses. However, Directors who act with good intentions are not jointly or individually responsible for the company's activities. Hence, this study recommended that in order to provide limited liability firms with legal protection and predictability, self-dealing transaction arrangements should be strictly regulated by the law. This would prevent conflicting interpretations of self-dealing transactions in limited liability companies. The Board of Directors must adhere to the principles of good corporate governance, good faith, decency, and public order when performing its duties and responsibilities as a management of a limited liability business. This is especially true when carrying out legal acts or agreements. In order to avoid imposing personal responsibility or rent obligation for the company's losses, it is anticipated that the Board of Directors will do so.

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