RJOAS: Russian Journal of Agricultural and Socio-Economic Sciences
ISSN 2226-1184 (Online) | Issue 12(144), December 2023

UDC 332; DOI 10.18551/rjoas.2023-12.14

JOB CREATION LAW FOR INDONESIAN LIMITED LIABILITY COMPANIES

Sekarasih Setijati, **Budiono Abdul Rachmad**, **Sukarmi**, **Santoso Budi**
Faculty of Law, University of Brawijaya, Malang, Indonesia
*E-mail: setijati@student.ub.ac.id

ABSTRACT
The concept of Limited Liability Companies is undoubtedly affected by the changes that take place. This essay will examine this issue by focusing on a few key points, contrasting the Job Creation Law and the Limited Liability Company Law from an institutional standpoint. The research's findings indicate that the idea of a company has changed. Article 1 of Law No. 40 of 2007 was amended, and the new basis is now contained in Article 109 number 1 of Law No. 6 of 2023. For this reason, the government wants to provide space for MSEs to establish business entities in the form of Individual Companies, so the government must also be consistent, namely by creating norms that differentiate the structure of Capital Partnership Companies from Individual Companies.

KEY WORDS
Limited liability company, individual companies, job creation law, Indonesia.

Laws are always changed or replaced in accordance with the needs and interests of the moment. In a similar vein, the government believes that certain provisions of Law No. 40 of 2007 concerning Limited Liability Companies — among them the requirements for establishment — are no longer relevant in light of recent events. In the spirit of accommodating Micro and Small Enterprises (MSEs), currently, there are still many MSEs that have not registered their business entities, so the government through Law Number 11 of 2020 concerning Job Creation (hereinafter referred to as the Law No. 11 of 2020) currently in effect Law Number 6 2023 concerning the Stipulation of Government Regulations instead of Law Number 2 of 2022 concerning Job Creation (Law No. 6 of 2023) has opened up space for MSEs to be able to register their business entities as Limited Liability Companies. In substance, Law no. 11 of 2020 with Law no. 6 of 2023 is the same or there is no difference, Law no. 6 of 2023 was issued due to Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation as a response to the Constitutional Court Decision Number 91/PUU-XVIII/2020. Thus, the mention of "Job Creation Law" in this article has a universal meaning, but refers more to Law no. 6 of 2023 as the most recent provision.

The lexical meaning of limited liability companies may have changed in a pejorative (getting worse) or ameliorative (getting better) way as a result of the current modifications to the definition of Article 1 no. 1 of Law No. 40 of 2007 in Law No. 6 of 2023 (Osgar Sahim Matompo, 2020). Due to the reform of fundamental standards for the business environment in the limited liability company sector, this is widely understood. Law No. 40 of 2007's norms must ultimately be modified mutatis mutandis to conform to Law No. 6 of 2023's revised definition of a limited liability company (Desak Putu Dewi Kasih, 2022).

Aside from the definition of Article 1 number 1, the modifications made to Law No. 6 of 2023 address the provisions pertaining to the formation, capital, expenses, and particular arrangements of individual companies. Businesses that meet the criteria for micro and small enterprises are allowed to form individual Limited Liability Companies as their business units, according to Article 109 number 2 of Law No. 6 of 2023, which regulates modifications to Article 7 of Law No. 40 of 2007 (Sulasi Rongiyati,2023). It is true that there are new requirements for creating an individual Limited Liability Company, but there are no explicit guidelines about how the organ structures of Individual Companies and Capital Partnership Companies should be organized. Given the significant role that the company's organs play as the party representing the company in all legal actions and in its relationships with third parties, this will undoubtedly have the potential to create legal uncertainty (Ramadani, 2021).

Subsequently, in accordance with Article 1 Number 2 of Law No. 40 of 2007 and Article 109 Number 1 Law No. 6 of 2023, the Limited Liability Company's organs remain the GMS, Directors, and Board of Commissioners, each of which carries specific duties and authorities. This indicates that the organs of Individual Companies and Capital Partnership Companies are the same. In the meantime, this requirement conflicts (is inconsistent with) Law No. 6 of 2023's Article 109, Number 1.

The theoretical aspect of the formation of legal entities is also a result of the existence of Individual Companies following Law No. 6 of 2023. Article 109 number 2 of Law no. 6 of 2023, which governs modifications to Article 7 of Law no. 40 of 2007, has made it possible for MSEs to register as individual Limited Liability Companies for the purpose of conducting business. The agreement theory and institutional theory of legal formation are muddled by the existence of provisions pertaining to the establishment of Individual Companies for MSEs because of the alterations in Individual Company organs.

This justification demonstrates the range of issues and ramifications that followed the enactment of the Job Creation Law (Law No. 6 of 2023). This essay will examine this issue by focusing on a few key points, contrasting the Job Creation Law and the Limited Liability Company Law from an institutional standpoint, and discussing the roles and duties of various organizational structures. This article's contribution is to offer fresh insights and information that the government can use to better structure legal entities in Indonesia, particularly Individual Companies and Limited Liability Companies.

MATERIALS AND METHODS OF RESEARCH

This article uses normative legal research techniques, also referred to as doctrinal legal research, which is the process of locating legal doctrines, norms, and principles, in order to address the legal questions at hand. A statutory, conceptual, and comparative approach is employed. The statutory approach is intended to make it easier for the author to dissect existing legal issues at the normative juridical level, by reviewing the provisions relating to Limited Liability Companies in Law Number 40 of 2007, Law Number 6 of 2023, and other related laws and regulations. Then in the conceptual approach, the author uses agreement theory and institutional theory to dissect the legal ratio of the birth of the Individual Company provisions. In the meantime, the author uses comparisons with other nations in the comparative method to bolster the claims made.

RESULTS AND DISCUSSION

Government modifications and revisions to Indonesia's laws pertaining to Limited Liability Companies demonstrate the state's role in fostering the country's economic growth (Mohamed Yayah Jalloh, 2022). Using the Job Creation Law to amend specific provisions of Law No. 40 of 2007 is one way to accomplish this. One of the changes to Indonesian company law is the addition of a new concept: the creation of an Individual Company for MSEs (Dini Safitri, 2020).

Based on the mapping presented in Table 1 above, the general perception of individual companies reveals that the government, which creates regulations instead of passing laws, intended to include only those aspects of the regulations pertaining to companies that could be founded by individual micro or small business actors (MSEs). Article 109 number 2 of Law no. 6 of 2023, which governs modifications to Article 7 of Law no. 40 of 2007, has made room for MSEs to register as individual Limited Liability Companies as their business entities. Provisions pertaining to MSEs' establishment of individual companies provide a fresh outlook on the advancement of national legal science, particularly with regard to Indonesian business law matters.

The introduction of this new concept for creating a Limited Liability Company demonstrates the government's attempt to support small and medium-sized business owners who want to benefit from conducting business as a legal entity. This is because, although MSMEs are crucial to Indonesia's economy, many of them have not yet registered their

business entities. Because there are currently no comprehensive and consistent regulations regarding modifications to the content of Law No. 40 of 2007, this shift does not seem to be ideal for implementation within the national legal framework. Law No. 6 of 2023 does not yet regulate the distinctions between the organs of Capital Partnership Companies and Individual Companies, which is the non-comprehensive and inconsistent regulation mentioned (Simon P Ville, 1999).

Prior to delving deeper into analysis, it is imperative to understand the government's objective or vision for amending the Limited Liability Company provisions. From the standpoint of Law No. 40 of 2007, since there were no individual companies at the time, the government's sole objective was to regulate limited liability companies. The goal of the government's Limited Liability Company regulations is to make them better than those found in Law Number 1 of 1995, which was thought to be out of date given the speed at which the law was developing and the demands of the economy on society. Aside from that, there are public demands for quick service, legal clarity, and the advancement of business in line with the values of ethical corporate governance. A Limited Liability Company was then only thought of as a capital partnership that was created in accordance with a contract, operated using authorized capital that was fully divided into shares, and fulfilled the necessary criteria.

It was not until the Employment Creation Law, or Law No. 6 of 2023, was passed that changes were found in the government's vision and objectives for establishing Individual Companies. The primary goal of the government's introduction of Individual Companies is to boost competitiveness and ease of doing business, particularly for micro and small enterprises. Providing legal standing for MSEs by establishing MSEs as entities is one of the proposals for ease of doing business presented in the Job Creation Law, given that MSMEs are the backbone of the national economy and their presence is quite dominant in the national economy when compared to large businesses and the increasing development of MSEs business as a legally recognized Individual Company.

The government's considerations in forming an Individual Company can also be seen from the results of studies produced by the world bank. From the results of this study, it is known that there are far more types of MSEs that still have informal business entities than MSEs that have formal business entities in the form of CVs and Firms. The World Bank is of the opinion that MSEs will be stable in carrying out business activities if they form a legal entity, because they will get better access to funding and profits, which will have an impact on increasing state taxes. Thus, several changes give rise to implications as well as problems in theoretical and operational aspects. When analyzed using institutional theory and agreement theory, Law no. 40 of 2007 does not purely adhere to the agreement theory, because the inclusion of the formulation of element 2 of Article shows that Law no. 40 of 2007 also adheres to institutional theory. Likewise, in the formulation of changes to Article 1 of Law no. 40 of 2007 contained in Article 109 number 1 of Law no. 6 of 2023 shows that the theories used are also agreement theory and institutional theory. Because the words "or individual legal entities that meet the criteria for micro and small businesses as regulated in the laws and regulations regarding micro and small businesses" appear in Article 109 number 1 of Law No. 6 of 2023, element 2 of that law. This means that the provisions of Article 109 number 1 of Law no. 6 of 2023 above by including the phrase "or individual legal entity" has provided legitimacy for the presence of an Individual Company which is not formed based on an agreement.

Even though these provisions do not conflict at the norm level, their implementation can give rise to problematic implications, because Article 109 point 1 of Law No. 6 of 2023 still does not provide differences regarding the organ structure in Capital Partnership Companies and Individual Companies. The implication of the fact that the differentiation of company organs has not yet been regulated normatively requires that derivative regulations governing the establishment of individual companies must not conflict with or depart from the provisions of Article 109 point 1 of Law no. 6 of 2023. This means that with the recognition of the GMS, Individual Companies can only be established based on an agreement, and this condition is of course not in line with the characteristics of Individual Companies which must be formed based on institutional theory. Therefore, if the government wants to provide space

for MSEs to establish business entities in the form of Individual Companies, then the government should also be consistent, namely by creating norms that differentiate the organ structure of Capital Partnership Companies from Individual Companies.

The conditions above show a kind of hesitation by the government regarding the concept to be adopted, so that the organ structure of the Individual Company is unclear. With the presence of institutional theory in the body of Law No. 6 of 2023 regarding the establishment of Individual Companies, Article 7 paragraphs (1) and (2) of GR No. 8 of 2021, which provide that an Individual Company's organs may only be composed of directors (directors who also serve as shareholders), implicitly control the organ organization of Individual Companies. However, if examined based on the validity of norms, then the norms in Article 7 paragraphs (1) and (2) have no validity because they conflict with Article 109 paragraph 1 of Law No. 6 of 2023 which does not differentiate between the organ structure of Capital Partnership Companies and Individual Companies.

Because Law No. 6 of 2023 does not change the current laws on the matter, the laws pertaining to Limited Liability Company organs remain in effect. Additionally, the organs of specific firms are not specifically governed by GR No. 8 of 2021 in relation to them. Yet, as stated by "Provisions of Article 7 paragraphs (1) and (2) GR No. 8 of 2021 regulates that an Individual Company is established with a statement of establishment which is accompanied by the identity of the founder as well as director and shareholder of the Individual Company." The words "founder and director and shareholder of an Individual Company" appear in Article 7 paragraph (2) letter g of GR No. 8 of 2021, but they do not take the place of or control the organs of the Board of Commissioners. Rather, they imply that the only members of an Individual Company's organs are directors (directors who also act as shareholders). Commissioners are not included in the list of members of the company organs in an individual company; only shareholders and directors are, as per Article 7 Paragraph (2) Letter G of GR No. 8 of 2021.

When examining the position and regulation of company organs in Individual Companies from Law No. 40 of 2007 and Law No. 6 of 2023, there are inconsistencies between the provisions regarding company organs in Article 7 paragraph (2) letter g of GR No. 8 of 2021 and the provisions regarding company organs in Article 109 point 1 of Law No. 6 of 2023. While the laws governing the organization's internal organs are unchanged, Law No. 6 of 2023 expands the concept of forming a Limited Liability Company. Inconsistent corporate organ rules in individual firms will surely lead to legal confusion surrounding the juridical regulation because they do not adhere to the terms of the laws and regulations that apply above them regulation of corporate organs.

In theory, the GMS serves as the company's organ rather than the shareholders. Article 13 GR No. 8 of 2021 states that in Individual Companies, the decisions made by the shareholders of Individual Companies actually have the same legal force as the GMS. This indicates that in the event of a GMS and/or commissioner's organ absence, not only will there be no check and balances mechanism present, but there will also be no organ responsible for its supervision. Taking into account that the main duty of the Board of Commissioners is "to supervise all company management policies implemented by the Board of Directors and provide advice to the Board of Directors." The Board of Directors is responsible for supervising the business operations and management company policies.

When compared to Law No. 40 of 2007, this condition is by no means equivalent to MSEs, even though institutional theory is adopted with the recognition of Individual Companies specifically for companies whose shares are owned by the state. Because a public company has an organ called the Supervisory Board, which is charged with advising and monitoring the Board of Directors in the course of carrying out public company management activities, despite the fact that a public company lacks a GMS and a Board of Commissioners. After that, the Minister has the authority to select and remove Board of Directors members. Individual Companies intended for MSEs do not currently have any Public Company organs or resources.

The responsibility system for corporate and personal assets will be significantly impacted by the absence of a GMS and Board of Commissioners in an individual company.

According to Kelsen, the idea of legal responsibility—that is, the idea that a person bears legal responsibility or has legal responsibility for a particular act—relates to legal obligations. The liability of shareholders in an Individual Company is limited to the capital contributed, in accordance with the rules of a Limited Liability Company. Article 153J paragraph (1), which states that the shareholders of MSEs are not personally liable for agreements executed on the company's behalf or for losses to the company that exceed their share capital, is inserted in Article 109 number 5 of Law No. 6 of 2023 to emphasize this point.

The "Piercing the Corporate Veil" doctrine, which emphasizes that individual shareholders for MSMEs do not bear personal liability for all agreements made in the name of the company and for any loss to the company exceeding the shares owned, is applied in article 153J paragraph (1) Law No. 6 of 2023. However, there are exceptions, meaning that holder shares may be held personally liable if they fail to meet the requirements outlined in article 3 paragraph (2) Law No. 40 of 2007. Therefore, the ideal situation for someone who establishes a private company would be to be able to keep the assets of the business separate from his personal assets. But, the company's directors have complete control over the organization because there is no GMS or Board of Commissioners. Unquestionably, giving someone total authority will speed and simplify corporate decision-making, but there is always a chance that power abuse, including corruption, could occur. According to Lord Acton, "Power corrupts absolutely, power tends to corrupt absolutely" (Deny Noer Wahid, 2022). This suggests that total power without supervision or checks and balances is more likely to be abused and that corrupt behavior is more likely to occur when power is unchecked. This is particularly true when it comes to managing a business using the principles of good corporate governance. These clauses suggest that shareholders and/or company management, in this case directors working under the direction of the board of commissioners, are subject to the Piercing the Corporate Viel principle. Therefore, directors and shareholders in the context of individual companies need to be self-aware.

Limited companies have limited liability of their shareholders; however, limited liability of shareholders may be eliminated under certain circumstances. This could happen if it is shown that the shareholders behaved dishonestly or that they combined their personal and business assets, creating the limited liability company merely as a means of the shareholders' selfish enrichment. The Supervisory Board and GMS play a crucial role in minimizing the mixing of shareholders' personal assets with company assets, but Individual Companies are exempt from this requirement.

Directors of individual companies have an obligation to prepare financial reports in order to achieve good corporate governance, per Article 10 GR No. 8 of 2021, which states that individual companies must make financial reports and that these reports are reported to the Minister by filling out the form for submitting financial reports electronically no later than 6 (six) months after the end of the current accounting period.

In relation to the theory of legal entities, it can be analyzed that, in terms of governance, individual companies are still subject to relatively few regulations. Since an individual company is known to be founded on the basis of sole ownership, where the founder/shareholder may also serve as the company's director, it stands to reason that the management aspect cannot be implemented properly if it is linked to the governance of a Capital Partnership Company. Given the legal ambiguity surrounding the limited liability of individual companies, as discussed in the previous sub-chapter, and the fact that good governance entails certain requirements that a company must meet, namely aspects of responsibility and supervision (checks and balances), implementing governance of individual companies will undoubtedly be exceedingly challenging. Put differently, because the governance arrangements in individual companies are not fully and thoroughly discussed, the implementation of individual company governance also leads to legal uncertainty.

A single person should not create a Limited Liability Company in accordance with the Limited Principles, which state that two or more persons must oversee the company's management. The execution of the "checks and balances" role, which involves control and balance in all strategic decision-making for Limited Liability Companies, is crucial. According to Section 14 ss (1) of the Companies Act 1965 of the State of Malaysia, the formation of a

Limited Liability Company is restricted to two or more persons, just like in Malaysia (Feliana Febiola, 2022). Furthermore, keeping the requirement of two or more people in place is crucial for the effective implementation of the limited principle, which is a consideration in Limited Liability Companies. Law No. 40 of 2007 also recognizes individual companies; however, since these companies involve government institutions, the principles of good corporate governance, such as accountability, transparency, and the principle of responsibility, can still be upheld (Nindyo Pramono, 2012).

In the Netherlands, for example, companies recognized in the Netherlands are divided into 2, namely: First, non-limited liability companies which consist of *Eenmanszaak*, *Vennootschap onder Firma* (VOF), and CV (*Commanditaire Vennootschap*). Second, Limited Liability companies, namely *Besloten Vennootschap* (B.V.), *Naamloze Vennootschap* (N.V.), and *Coöperatie*. In the Netherlands, an individual company, known as *Eenmanszaak* (Sole Proprietorship), does not have the status of a legal entity and is not directly regulated by Dutch civil law even though it is mentioned in Article 5 (b) of the Dutch Commercial Register Act 2007 (*Handelsregisterwet* 2007, DCRA 200). Sole Proprietorship in the Netherlands must be registered on a commercial register called the Chamber of Commerce (‘Commercial Register’). Sole Proprietorship only has one owner, namely an individual. The owner's property and the 'property' of Sole Proprietorship (assets or facilities stored and used for the company of Sole Proprietorship) are not separated. The sole proprietor (entrepreneur) is personally liable for all debts and obligations of the Sole Proprietorship. Sole Proprietorship does not have a mandatory Corporate Body and there are no special rules governing the internal organization. The provisions relating to individual companies such as in the Netherlands are very similar to the characteristics of *Commanditaire Vennootschap* (CV) and other non-legal entity business entities in Indonesia, where the liability is jointly and severally liable (Complementary Allies).

Additionally, with reference to the point e above regarding the individual company shareholders' responsibility, a limited company's limited responsibility is one of its characteristics; however, at times, this limited responsibility may be eliminated (Fathul Hamdani, 2020). This may occur if it is established that the limited liability company was formed only as a vehicle for the shareholders' personal interests, or if it is demonstrated that there was bad faith on the part of the shareholders or that the shareholders' personal assets were mixed with the company's assets.

CONCLUSION

The Job Creation Law has changed the landscape for Limited Liability Companies, particularly with regard to organs and concepts. The addition of the phrase "or individual legal entities that meet the criteria for micro and small businesses as regulated in the laws and regulations regarding micro and small businesses" indicates a conceptual change in the definition of the Company. Although there is no normative conflict between these provisions, there may be issues with their implementation because Law No. 6 of 2023 does not yet specify the distinctions between the organ structures of individual companies and capital partnership companies. When it comes to organs, an individual company's organs are just its directors and shareholders—there are no commissioners. The decision made by the shareholders of an Individual Company carries the same legal weight as the GMS. The ramifications for an individual company's responsibility mechanism for both personal and corporate assets will be significant if there is no GMS or Board of Commissioners. The company's directors can have total authority over the company because there isn't a GMS or Board of Commissioners. In order to ensure that the provisions on Individual Companies function as intended, some of these issues can be investigated in further research. The Job Creation Law No. 6 of 2023 is crucial to implement from this standpoint because MSEs are the foundation of Indonesia's social economy and should have guaranteed legal protection. But if the government wishes to give MSEs the ability to create Individual Companies as their business entities, it must also be consistent, i.e., it must establish regulations that set Capital Partnership Companies' organ structure apart from Individual Companies.

REFERENCES

1. Ana Fauzia, Deva Gama Rizky Octavia, Fathul Hamdani. “The Conflict of the Norms in the Execution of Secured Objects Which Are Enforced by Liability Rights When the Debtor Is Bankrupt.” Progressive Law Review 4, no. 1 (2020): 7.
2. Anggreany Arief, Rizki Ramadani. “Omnibus Law Cipta Kerja Dan Implikasinya Terhadap Konsep Dasar Perseroan Terbatas.” Al-Adalah: Jurnal Hukum Dan Politik Islam 6, no. 2 (2021): 106–20. https://doi.org/https://doi.org/10.35673/ajmpi.v6i2.1550.
3. Deny Noer Wahid, Ilham Dwi Rafiqi. “Manifestation of Eastern Cultural Values by Re-Arranging Normon Insulting the President and Vice President.” Hang Tuah Law Journal 6, no. 1 (2022): 60–75. https://doi.org/https://doi.org/10.30649/htlj.v6i1.76.
4. Febiola, Feliana. “Komparisi Aspek Hukum Perseroan Terbatas Di Indonesia Dan Malaysia.” Jurnal Sains Sosio Humaniora 6, no. 2 (2022): 182–89. https://doi.org/https://doi.org/10.22437/jssh.v6i2.22906.
5. Freddy Harris, Teddy Anggoro. Hukum Perseroan Terbatas: Kewajiban Pemberitahuan Oleh Direksi. Surabaya: Ghalia Indonesia, 2010.
6. Izziyana, Osgar Sahim Matompo & Wafdah Vivid. “Konsep Omnibus Law Dan Permasalahan RUU Cipta Kerja.” Rechstaat Nieuw 1, no. 1 (2020): 15.
7. Januarita, Ratna. “The Newly Sole Proprietorship as Limited Liability Company in Recent Indonesian Company Law.” MIMBAR : Jurnal Sosial Dan Pembangunan 37, no. 1 (2021): 221–31. https://doi.org/https://doi.org/10.29313/mimbar.v37i1.7771.
8. Kasih, Desak Putu Dewi. “Perseroan Perorangan Pasca UU Cipta Kerja:Perubahan Paradigma Perseroan Terbatas Sebagai Asosiasi Modal.” Arena Hukum 15, no. 1 (2022): 20–37. https://doi.org/https://doi.org/10.21776/ub.arenahukum.2022.01501.2.
9. Muhammad Faiz Aziz, Nunuk Febriananingsih. “Mewujudkan Perseroan Terbatas (PT) Perseorangan Untuk Usaha Mikro Kecil (UMK) Melalui Rancangan Undang-Undang Tentang Cipta Kerja.” Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional 9, no. 1 (2020): 91–108. https://doi.org/http://dx.doi.org/10.33331/rechtsvinding.v9i1.405.
10. Nabila Aulia Rahman, Zainal Arifin Mochtar, Ilham Dwi Rafiqi, Mohamed Yayah Jalloh. “Legal Politics of Environmental Licensing Governance After Job Creation Law.” Hang Tuah Law Journal 6, no. 2 (2022): 123–34.
11. Nindyo Pramono. Perbandingan Perseroan Terbatas Di Beberapa Negara. Jakarta: Pusat Penelitian dan Pengembangan Sistem Hukum Nasional Badan Pembinaan Hukum Nasional Kementerian Hukum dan Hak Asasi Manusia, 2012.
12. Puspadewi, Anak Agung Ayu Intan. “Ketentuan Pendirian Perseroan Terbatas Setelah Berlakunya Undang-Undang Nomor 11 Tahun 2020 Tentang Cipta Kerja.” Jurnal Analisis Hukum 5, no. 1 (2022): 14–25.
13. Putu Devi Yustisia Utam, Kadek Agus Sudiarawan. “Perseroan Perorangan Pada Usaha Mikro Dan Kecil: Kedudukan Dan Tanggung Jawab Organ Perseroan.” Jurnal Magister Hukum Udayana (Udayana Master Law Journal) 10, no. 4 (2021): 769. https://doi.org/10.24843/JMHU.2021.v10.i04. p08.
14. Rongiyati, Sulasi. “Syarat Pendirian Dan Tanggung Jawab Pemegang Saham Perseroan Perorangan.” Negara Hukum: Membangun Hukum Untuk Keadilan Dan Kesejahteraan 14, no. 1 (2023): 104–22.
15. Safitri, Dini. “Omnibus Law RUU Cipta Lapangan Kerja Dalam Perspektif Komunikasi Pembangunan Partisipatif.” Jurnal Dialog Kebijakan Publik 32, no. July (2020): 39–49. file:///C:/Users/ASUS/Downloads/JurnalDialogKebijakanPublikNo.32_Kemkominfo.pdf.
16. Safitri, Murni, and Iswi Hariyani. “Ratio Legis Pendirian Perseroan Perorangan Ditinjau Dari Undang-Undang Nomor 11 Tahun 2020 Tentang Cipta Kerja.” Jurnal Ilmu Kenotariatan 3, no. 1 (2022): 36–50. https://doi.org/10.19184/jik.v3i1.34915.
17. Sendow, Ang Vincent Lawrence Angelo. “Procedure and Legal Consequence Due to the Conversion of Commanditaire Venotschap to Limited Liability Company.” Hang Tuah Law J. 2, 1 (2018): 34–47. https://doi.org/https://doi.org/10.30649/htlj.v2i1.176.