

# A COMPARATIVE ANALYSIS OF THE RESPONSIBILITIES OF DIRECTORS AND COMMISSIONERS IN INDONESIAN AND THAI COMPANY LAW: A PERSPECTIVE ON THE PROTECTION OF SHAREHOLDERS AND CREDITORS.

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**Abstract.** Unlawful acts constitute one of the fundamental institutions in civil law, serving as the basis of liability for any party that causes damage to another outside a contractual relationship. This concept plays a strategic role in providing legal protection, maintaining a balance of interests, and realizing justice in civil relationships. This study aims to analyze the regulation of unlawful acts in civil law in Indonesia and Thailand, as well as to examine examples of the legal consequences arising from such acts in practice. The research method employed is normative legal research using a statutory approach and a comparative law approach. Legal materials were obtained through library research on legislation, legal doctrines, jurisprudence, and relevant scientific journals. The results indicate that Indonesia regulates unlawful acts in a general manner through Article 1365 of the Indonesian Civil Code, the development of which is strongly influenced by legal doctrine and jurisprudence, thereby providing flexibility in the enforcement of substantive justice. Meanwhile, Thailand regulates unlawful acts more systematically under the Thai Civil and Commercial Code, with an emphasis on elements of fault, causal relationship, and proof of damage, resulting in a higher degree of legal certainty. These regulatory differences have implications for variations in determining legal consequences and compensation in judicial practice in each country.

**Keywords:** unlawful acts; civil law; comparative law.

## I. INTRODUCTION

A limited liability company constitutes the most dominant form of legal entity in modern economic activities due to its ability to raise capital, limit shareholder liability, and create efficiency in business management. Within the framework of company law, the existence of a company cannot be separated from its corporate organs that perform management and supervisory functions, namely the board of directors and the board of commissioners. These two organs play a strategic role, as every legal action and business decision they undertake directly affects the interests of shareholders and creditors as parties who invest capital and provide financing to the company.[1]

In Indonesia, the regulation of directors and commissioners is normatively governed by Law Number 40 of 2007 on Limited Liability Companies (the Company Law). Article 92 of the Company Law stipulates that the board of directors bears full responsibility for the management of the company in the interest of and in accordance with the company's objectives, while Article 108 regulates that the board of commissioners carries out supervisory functions and provides advice to the directors. Furthermore, Articles 97 and 114 of the Company Law explicitly regulate the personal liability of directors and commissioners for company losses if they are

proven to be at fault or negligent in performing their duties. These provisions reflect the application of the principles of fiduciary duty, duty of care, and duty of loyalty as the legal foundations for the accountability of corporate organs.

Despite the existence of such normative regulations, various problems continue to arise in practice, including conflicts of interest involving directors, weak supervisory functions by commissioners, and difficulties faced by minority shareholders and creditors in holding corporate organs legally accountable. Legal protection for creditors, for instance, often becomes effective only when the company has entered bankruptcy or liquidation proceedings, as regulated under Law Number 37 of 2004 on Bankruptcy and Suspension of Debt Payment Obligations. This situation raises questions regarding the extent to which the liability regime of directors and commissioners under the Company Law is capable of providing preventive legal protection against losses suffered by shareholders and creditors.

In contrast to Indonesia, the corporate law system in Thailand is primarily regulated under the Civil and Commercial Code of Thailand (CCC). Within the Thai legal system, the corporate structure does not recognize a strict separation between directors and commissioners as found in Indonesia. Directors constitute the main organ responsible for

managing the company and are directly accountable to the shareholders. The CCC emphasizes that directors must perform their duties in good faith, with due care and personal responsibility for losses arising from violations of the law or negligence. This approach reflects a relatively stringent regime of director liability, particularly with regard to the protection of shareholders' and creditors' interests.[2]

These differences in corporate structure and liability concepts demonstrate that Indonesia and Thailand adopt distinct legal approaches in regulating corporate governance. Indonesia tends to adhere to a two-tier board system, which separates management and supervisory functions, whereas Thailand follows a model closer to a one-tier system, placing directors at the center of management and accountability. Such differences have direct implications for the effectiveness of legal protection afforded to shareholders and creditors, particularly in relation to supervisory mechanisms, the burden of proof, and the enforcement of legal liability.

A comparative study of Indonesian and Thai company law therefore becomes increasingly relevant in the context of ASEAN economic integration and the growing volume of cross-border investment. Investors and creditors require legal certainty regarding the responsibilities of directors and commissioners in the event of corporate losses. By comparing the regulatory frameworks of both countries, it is possible to identify the strengths and weaknesses of each legal system, as well as the potential adoption of more effective legal principles to enhance the protection of shareholders and creditors.[3] Based on the foregoing discussion, this study focuses on a comparative analysis of the responsibilities of directors and commissioners under Indonesian and Thai company law from the perspective of shareholder and creditor protection. This research is expected to contribute theoretically to the development of company law and to provide normative recommendations for regulatory reform aimed at strengthening accountability and good corporate governance.

## II. RESEARCH METHODS

This study employs a normative legal research method with a comparative law approach. Normative legal research is chosen because the focus of this study lies in the analysis of legal norms governing the responsibilities of directors and commissioners under company law in Indonesia and Thailand, particularly from the perspective of shareholder and creditor protection. This research does not aim to examine empirical behavior but rather to analyze positive law, legal doctrines, and legal principles that operate within each legal system.

A statutory approach is applied to examine the applicable legal provisions, including Law Number 40 of 2007 on Limited Liability Companies and Law Number 37 of 2004 on Bankruptcy and Suspension of Debt Payment Obligations in Indonesia, as well as the Civil and Commercial Code of Thailand, which regulates limited liability companies and directors' responsibilities. In addition, a conceptual approach is employed by examining concepts such as fiduciary duty, duty of care, duty of loyalty, and the principles of good

corporate governance as the foundation of corporate organ accountability.

As a comparative legal study, this research analyzes the similarities and differences in the regulation of directors' and commissioners' responsibilities under Indonesian and Thai legal systems, particularly with regard to liability mechanisms, standards of fault or negligence, and forms of legal protection afforded to shareholders and creditors. This comparison aims to assess the effectiveness of each legal system in providing legal certainty and protection, as well as to identify potential legal reforms that may be adopted.

The legal materials used in this study consist of primary legal materials, secondary legal materials, and tertiary legal materials. Primary legal materials include statutory regulations, relevant court decisions, and company law provisions applicable in Indonesia and Thailand. Secondary legal materials consist of legal textbooks, scholarly journal articles, research findings, and expert opinions related to company law and the liability of corporate organs. Tertiary legal materials include legal dictionaries and legal encyclopedias used to clarify legal terms and concepts.

The collection of legal materials is conducted through library research by examining statutory regulations, legal literature, and relevant scholarly publications. The analysis of legal materials is carried out qualitatively using a descriptive-analytical method, namely by describing and interpreting the applicable legal provisions and systematically comparing them in order to draw argumentative and prescriptive conclusions..

## III. RESULTS AND DISCUSSION

### *The Legal Construction of the Responsibilities of Directors and the Board of Commissioners under Indonesian and Thai Company Law in Terms of the Duty of Care and the Duty of Loyalty*

Within the Indonesian company law system, the responsibilities of directors and the board of commissioners are structured under a two-tier board system, which clearly separates management and supervisory functions. The board of directors acts as the organ responsible for the day-to-day management of the company, while the board of commissioners performs supervisory functions and provides advice to the directors. This structure is normatively regulated under Law Number 40 of 2007 on Limited Liability Companies. [4]

The principle of the duty of care in Indonesian company law is reflected in Article 97 paragraph (2) of the Company Law, which stipulates that directors must perform their duties in good faith and with full responsibility. This obligation requires directors to act professionally, prudently, and based on rational considerations in every business decision they make. Failure to comply with this standard of care may result in personal liability, particularly where negligence is proven to have caused losses to the company.

However, Indonesian company law also recognizes the concept of the business judgment rule, which is implicitly

accommodated in Article 97 paragraph (5) of the Company Law. This provision grants protection to directors from personal liability as long as business decisions are made in good faith, without conflicts of interest, and with reasonable care. Consequently, the duty of care in Indonesian law is not interpreted as an absolute obligation, but rather is assessed based on standards of reasonableness and professionalism in light of the circumstances and information available at the time the decision was taken.[5]

The duty of loyalty in Indonesian company law is manifested through prohibitions against directors acting for personal interests or for the benefit of other parties that conflict with the interests of the company. Article 97 paragraph (3) of the Company Law emphasizes that each director is personally liable for company losses if he or she is at fault or negligent in performing his or her duties. This duty is further reinforced by regulations governing conflicts of interest, particularly in transactions involving directors personally, which generally require approval from the relevant corporate organs to prevent abuses of authority.[6]

With respect to the board of commissioners, the duty of care is reflected in Article 114 paragraph (2) of the Company Law, which obliges commissioners to carry out their supervisory duties in good faith and with full responsibility. Commissioners are not merely formal supervisors, but are required to actively ensure that directors manage the company in accordance with the law and the company's interests. Where commissioners fail to perform their supervisory duties and such failure results in company losses, they may be held personally liable.[7]

The duty of loyalty of commissioners is reflected in their obligation to avoid conflicts of interest and to refrain from using their position for personal gain. Commissioners are required to maintain independence and to prioritize the interests of the company over personal or group interests. Accordingly, under Indonesian law, both directors and commissioners are positioned as fiduciaries who bear legal and moral responsibilities toward the company.[2]

In contrast to Indonesia, the Thai company law system does not recognize a strict separation between directors and commissioners as found in the two-tier model. Thai company law, as regulated under the Civil and Commercial Code of Thailand (CCC), adopts a structure closer to a one-tier board system, in which directors function as the primary organ responsible for company management and internal oversight.

In terms of the duty of care, the CCC requires directors to perform their duties with the level of care expected of a prudent and honest businessperson. This standard of care is objective and relatively stringent, as directors may be held personally liable for company losses arising from negligence or violations of the law. Unlike Indonesian law, the concept of the business judgment rule is not explicitly formulated in Thai company law, thereby limiting the scope of managerial discretion afforded to directors in business decision-making.

The duty of loyalty under Thai company law is reflected in the obligation of directors to act in good faith and remain loyal to the interests of the company. Directors are prohibited from exploiting their position for personal benefit or engaging in transactions that harm the company. Violations of this duty

may give rise to civil liability and, in certain circumstances, criminal liability if the conduct constitutes a breach of specific legal provisions.[8]

Under Thai law, directors' responsibilities extend beyond internal accountability to the company and may also encompass liability toward shareholders and creditors, particularly where directors' actions are carried out in bad faith or in violation of the law. This framework demonstrates a more direct and stringent approach to enforcing directors' responsibilities.

From a comparative perspective, the fundamental difference between Indonesia and Thailand lies in the structure of corporate organs and the approach taken toward the application of the duty of care and the duty of loyalty. Indonesia emphasizes a separation between management and supervision, thereby making the responsibilities of directors and commissioners complementary in nature. However, the application of the business judgment rule provides relatively broad protection for directors, which in practice may hinder efforts to impose legal accountability.[1]

Conversely, Thailand places directors at the center of legal accountability without a separate supervisory organ such as a board of commissioners. This approach results in a stricter and more direct application of the duty of care and the duty of loyalty. Nevertheless, the absence of an independent supervisory body may present weaknesses in terms of internal control, particularly in companies with concentrated ownership structures.

Accordingly, the legal construction of the responsibilities of directors and commissioners in Indonesia and Thailand reflects two distinct approaches to balancing managerial discretion and the protection of shareholders' and creditors' interests. This comparison demonstrates that the effectiveness of the duty of care and the duty of loyalty is significantly influenced by the institutional structure and legal philosophy adopted by each country.

#### ***The Effectiveness of Legal Protection Mechanisms for Shareholders and Creditors against Breaches of Directors' and Commissioners' Responsibilities in Indonesia Compared to Thailand***

Under Indonesian company law, legal protection mechanisms for shareholders and creditors against breaches of directors' and commissioners' responsibilities are designed through a combination of preventive and repressive measures. Preventive protection is reflected in normative regulations governing the duties and prohibitions imposed on directors and commissioners, while repressive protection is provided through liability mechanisms when violations occur.[9]

For shareholders, particularly minority shareholders, legal protection is afforded through several legal instruments. First, the derivative action, as regulated under Article 97 paragraph (6) and Article 114 paragraph (6) of Law Number 40 of 2007 on Limited Liability Companies, allows shareholders representing at least one-tenth (1/10) of the total voting shares to file a lawsuit on behalf of the company against directors or commissioners whose fault or negligence has caused losses to the company.

However, in practice, the effectiveness of this mechanism faces significant challenges. The minimum shareholding

threshold often limits access for minority shareholders. In addition, the burden of proving fault or negligence especially in the context of business decisions is frequently constrained by the application of the business judgment rule, which provides broad legal protection to directors as long as decisions are made in good faith, without conflicts of interest, and with reasonable care.

Second, shareholders are also protected through the right to request a company investigation, as regulated under Article 138 of the Company Law. This mechanism enables shareholders to petition the court to conduct an investigation when there is a suspicion of unlawful acts detrimental to the company. Although preventive in nature, this mechanism is rarely utilized in practice due to its procedural complexity and relatively high costs.

For creditors, legal protection under Indonesian company law remains largely indirect. Creditors do not have a direct legal relationship with directors and commissioners, but rather with the company as a legal entity. Consequently, claims against directors and commissioners generally arise only when unlawful acts or fault can be clearly established, particularly in situations involving bankruptcy.

Creditor protection becomes more apparent within the framework of bankruptcy law, as regulated under Law Number 37 of 2004 on Bankruptcy and Suspension of Debt Payment Obligations. In certain circumstances, directors may be held personally liable if bankruptcy is proven to result from their fault or negligence. Nevertheless, the evidentiary burden required to establish such fault remains high, often placing creditors in a vulnerable position when seeking accountability from corporate organs.

Accordingly, although Indonesian law provides a normative framework for protecting shareholders and creditors, its practical effectiveness remains limited due to structural constraints, evidentiary challenges, and the dominant protection afforded to directors' business discretion. In contrast to Indonesia, Thai company law adopts a more direct and enforcement-oriented approach to protecting shareholders and creditors. This protection is rooted in the regulation of directors' responsibilities under the Civil and Commercial Code of Thailand (CCC), which positions directors as personally accountable for company management.[10]

For shareholders, Thai law provides broader access to legal remedies without imposing rigid procedural requirements comparable to derivative actions under Indonesian law. Shareholders may initiate claims against directors when it is proven that directors acted in bad faith, exceeded their authority, or breached their duties of care and loyalty. The evidentiary standard under Thai law tends to emphasize the outcome and the resulting harm, thereby strengthening shareholders' legal position. Furthermore, because Thai corporate law does not distinguish between directors and a separate supervisory board, oversight responsibilities are directly vested in directors themselves. This structural arrangement enhances accountability, as directors cannot shift responsibility to an independent supervisory organ.[11]

With respect to creditors, Thai law offers relatively stronger and more progressive protection. Directors may be

held personally liable where their actions cause losses to creditors, particularly in circumstances where the company is insolvent or approaching insolvency. This reflects the application of a creditor-oriented protection principle, under which creditors' interests gain priority as the company's financial condition deteriorates. In addition, Thai law allows for both civil and criminal sanctions against directors who abuse their authority, thereby creating a stronger deterrent effect compared to the Indonesian legal framework.[12]

From a comparative perspective, the effectiveness of legal protection mechanisms in Indonesia tends to be formalistic and normative, yet weak in practical implementation. Although various legal instruments exist to protect shareholders and creditors, these mechanisms are often difficult to access and insufficiently effective in practice. Excessive reliance on the business judgment rule may further dilute corporate accountability.

Conversely, Thailand demonstrates a more substantive and stringent approach to protecting shareholders' and creditors' interests. The direct and personal liability imposed on directors, coupled with stricter standards of care and loyalty, enhances the effectiveness of legal protection and reduces the risk of abuse of authority.[13]

Nevertheless, the Thai system is not without weaknesses. The absence of an independent supervisory body such as a board of commissioners may reduce internal control mechanisms, particularly in companies with concentrated ownership structures.

This comparative analysis indicates that the effectiveness of legal protection mechanisms is influenced not merely by the existence of regulatory provisions, but also by institutional structure, liability philosophy, and the orientation of legal protection. Indonesia may need to strengthen shareholder and creditor protection by recalibrating the balance between managerial discretion and accountability, while Thailand could consider enhancing internal oversight mechanisms to improve long-term corporate governance.

#### IV. CONCLUSIONS

Based on the comparative analysis of the responsibilities of directors and the board of commissioners under Indonesian and Thai company law, it can be concluded that both legal systems differ fundamentally in terms of institutional structure and approaches to legal accountability. Indonesian company law adopts a two-tier board system, distinguishing between management and supervisory functions, with the duties of care and loyalty explicitly regulated under Law Number 40 of 2007 on Limited Liability Companies. The recognition of the business judgment rule provides protection for directors' managerial discretion; however, it also tends to limit the enforcement of legal liability, particularly in proving fault or negligence when corporate losses occur. In contrast, Thai company law, which follows a structure closer to a one-tier board system, places directors at the center of legal accountability without a formally separated supervisory body. The duties of care and loyalty are applied more directly and strictly, without explicit protection through a business

judgment rule. This approach results in a higher standard of accountability, although it may impose heavier liability risks on directors in the exercise of business judgment. From the perspective of legal protection mechanisms, Indonesia provides normative instruments for shareholder and creditor protection through derivative actions, company investigations, and bankruptcy regulations. Nevertheless, these mechanisms face structural and practical limitations, rendering legal protection largely formalistic and less effective in practice. Creditor protection, in particular, remains reactive and becomes more effective only in bankruptcy situations. Conversely, the Thai legal system demonstrates relatively stronger effectiveness in protecting shareholders and creditors. The direct and personal liability of directors, coupled with the availability of civil and criminal sanctions, creates a stronger deterrent effect against abuses of authority. However, the absence of an independent supervisory body such as a board of commissioners may weaken internal control mechanisms over the long term. Accordingly, the effectiveness of legal protection for shareholders and creditors is determined not solely by the completeness of legal norms, but also by institutional design and accountability philosophy. Indonesia should strengthen the implementation of directors' and commissioners' responsibilities by balancing business discretion with accountability, while Thailand may consider enhancing internal supervisory mechanisms to improve corporate governance standards.

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- Duty, As Well As Other Breaches Of The Law, Gives The Aggrieved Party The Right To And On His Behalf To Bring A Lawsuit Against The Party Who Caused The Loss. 1 Breach Of Fiduciary Duty By The Board Of Directors If Three Interests Must Be Considered, Namely: 2 1 ) Interests Of The Company 2 ) The Interests Of The Company ' S Shareholders, Predominantly Minority Shareholders, And 3 ) The Interests Of Third Parties In Legal Relations With The Company, Especially The Interests Of The Company ' S Creditors. Indonesian Corporate Law Codifies These Obligations Under Article 97 Paragraph ( 2 ) Of Law Number 40 Of 2007 Concerning Limited Liability Companies, Establishing A Normative Standard By Which Directors Must Exercise Responsible And Transparent Management. Failure To Comply With These Standards Results In Personal Liability As Stipulated Under Article 97 Paragraph ( 3 ). In Addition To Statutory Provisions, The Business Judgment Rule Serves As A Doctrinal Safeguard That Protects Directors From Personal Liability When They Make Informed And Disinterested Business Decisions In Good Faith. The Business Judgment Rule Reinforces The Principle That Courts Should Not Interfere With Legitimate Business Judgments Unless Actions Involve Fraud, Gross Negligence, Or Bad Faith. Thus, The Fiduciary Duty Regime And The Business Judgment Rule Together Construct A Comprehensive Legal Framework That Both Empowers And Constrains Directors In Executing Their Managerial Functions.," Vol. 2, No. November 2025, Pp. 159–182, 2026.
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