



RATIO LEGIS DISPUTE RESOLUTION RESULTS OF VILLAGE HEAD BASED ON LAW NUMBER 6 OF 2014 CONCERNING VILLAGES

Irnawati IRNAWATI

University of Brawijaya Malang, Indonesia

Sudarsono SUDARSONO

University of Brawijaya Malang, Indonesia

Tunggul Anshari Setia NEGARA

University of Brawijaya Malang, Indonesia

Herman SURYOKUMORO

University of Brawijaya Malang, Indonesia

Received: January 17, 2024

Accepted: February 26, 2024

Published: June 01, 2024

Abstract:

*A village is a unitary area inhabited by several families who have their own government system. The village is specifically managed and run by the village government, namely a Village Head. The Village Head Election Process is direct, free, confidential, honest, and fair. The process of implementing the Pilkades that has been completed, sometimes there are disputes over the results of the counting of votes for the Village Head election. The settlement of Pilkades disputes is carried out by the Regent or Mayor as stipulated in Article 37 paragraph (6) of Law Number 6 of 2014 concerning Villages. In this paper, explained related to investigate the legislative ratio dispute resolution result of village head. This research uses normative legal research. Ratio Legis arrangement of Dispute Resolution Results of Village Heads Based on Law Number 6 of 2014 concerning Villages provides answers so that dispute resolution does not only look at *rechtmatigheid* but *doelmatigheid* and reduce the accumulation of cases in the State Administrative Court.*

Keywords:

Ratio Legis, Results Dispute, Village Head

1. Introduction

The settlement of disputes over the results of the Village Head election carried out by a Regent is mandated by Law Number 6 of 2014 concerning Villages. The Regent is the superior of the Village Head. The village is domiciled in the Regency or City area. The election of village heads in Indonesia includes village autonomy. The implementation of village head elections is carried out starting from the nomination, voting and determination stages. The election of the village chief is directly elected by the villagers. The succession of Village Head elections is carried out simultaneously in all regencies/cities. When the entire series of village head elections has been completed, the village head is determined based on the Decree of the Regent/Mayor.

The Decree of the Regent / Mayor regarding the Determination of the Village Head in several cases there are problems with the lawsuit filed in the Court. Based on this, the framer of the Law has anticipated if there is a dispute with the results of the counting of votes for the Village Head election regulated in Article 37 paragraph (6) of Law Number 6 of 2014 concerning Villages, which states,

“Dalam hal terjadi perselisihan hasil pemilihan Kepala Desa, Bupati/Walikota wajib menyelesaikan perselisihan dalam jangka waktu sebagaimana dimaksud dalam ayat (5).”

Another legal basis that more specifically regulates disputes over the results of the Village Head election (Pilkades) is Article 41 paragraph (7) of Government Regulation Number 47 of 2015 concerning Amendments to Government

Regulation Number 43 of 2014 concerning Regulations for the Implementation of Law Number 6 of 2014 concerning Villages.

“Dalam hal terjadi perselisihan hasil pemilihan Kepala Desa, Bupati/Walikota wajib menyelesaikan perselisihan dalam jangka waktu 30 (tiga puluh) hari..”

But the theory of division of powers distinguishes functions between the executive function as the executor of laws, the legislature as the framer of laws, and the judiciary as the power to judge. Whether the judicial role is replaced by the executive tends to lead to abuse of power over office for proper justice.

Based on the scientific criticism that has been written, the researcher observes the Legis ratio regarding dispute resolution of village head election results in the Academic Manuscript and Problem Inventory List (DIM) of Draft Law Number 6 of 2014 concerning Villages.

2. Research Methods

This research uses normative legal research. Research approaches used in this study include conceptual approach, statutory approach (Tefi, Widiarto and Qurbani, 2023), and philosophy approach.

3. Discussion

A legal-political perspective, Law Number 6 of 2014 concerning Villages is the result of protracted political effort and thought to make the village a foundation for enhancing the quality-of-life (Khasyi and Michael, 2022). Village Head Election is an election process carried out by villagers. The election of the Village Head is important because the Village Head has responsibilities in accordance with Article 26 paragraphs (1), (2), (3) and (4) of the Village Law, namely:

“(1) Kepala Desa bertugas menyelenggarakan Pemerintahan Desa, melaksanakan Pembangunan Desa, pembinaan kemasyarakatan Desa, dan pemberdayaan Masyarakat Desa.

(2) Dalam melaksanakan tugas sebagaimana dimaksud pada ayat (1), Kepala Desa berwenang:

- a. memimpin penyelenggaraan Pemerintahan Desa;
- b. mengangkat dan memberhentikan perangkat Desa;
- c. memegang kekuasaan pengelolaan Keuangan dan Aset Desa;
- d. menetapkan Peraturan Desa;
- e. menetapkan Anggaran Pendapatan dan Belanja Desa;
- f. kehidupan masyarakat Desa;
- g. ketenteraman dan ketertiban Masyarakat Desa;
- h. membina dan meningkatkan perekonomian Desa serta mengintegrasikan agar mencapai perekonomian skala produktif untuk sebesar-besarnya kemakmuran masyarakat Desa;
- i. mengembangkan sumber pendapatan Desa;
- j. mengusulkan dan menerima pelimpahan sebagian kekayaan negara guna meningkatkan kesejahteraan masyarakat Desa;
- k. mengembangkan kehidupan sosial budaya masyarakat Desa;
- l. memanfaatkan teknologi tepat guna;
- m. mengoordinasikan Pembangunan Desa secara partisipatif;
- n. mewakili Desa di dalam dan di luar pengadilan atau menunjuk kuasa hukum untuk mewakilinya sesuai dengan ketentuan peraturan perundang-undangan; dan
- o. melaksanakan wewenang lain yang sesuai dengan ketentuan peraturan perundang-undangan.

(3) Dalam melaksanakan tugas sebagaimana dimaksud pada ayat (1), Kepala Desa berhak:

- a. mengusulkan struktur organisasi dan tata kerja Pemerintah Desa;
- b. mengajukan rancangan dan menetapkan Peraturan Desa;
- c. menerima penghasilan tetap setiap bulan, tunjangan, dan penerimaan lainnya yang sah, serta mendapat jaminan kesehatan;
- d. mendapatkan perlindungan hukum atas kebijakan yang dilaksanakan; dan
- e. memberikan mandat pelaksanaan tugas dan kewajiban lainnya kepada perangkat Desa.

(4) Dalam melaksanakan tugas sebagaimana dimaksud pada ayat (1), Kepala Desa berkewajiban:

- a. memegang teguh dan mengamalkan Pancasila, melaksanakan Undang-undang Dasar Negara Republik Indonesia Tahun 1945, serta mempertahankan dan memelihara keutuhan Negara Kesatuan Republik Indonesia, dan Bhinneka Tunggal Ika;
- b. meningkatkan kesejahteraan masyarakat Desa;
- c. memelihara ketenteraman dan ketertiban masyarakat Desa;
- d. menaati dan menegakkan peraturan perundang-undangan;
- e. melaksanakan kehidupan demokrasi dan berkeadilan gender;
- f. melaksanakan prinsip tata Pemerintahan Desa yang akuntabel, transparan, profesional, efektif dan efisien, bersih, serta bebas dari kolusi, korupsi, dan nepotisme;
- g. menjalin kerja sama dan koordinasi dengan seluruh pemangku kepentingan di Desa;
- h. menyelenggarakan administrasi Pemerintahan Desa yang baik;
- i. mengelola Keuangan dan Aset Desa;
- j. melaksanakan urusan pemerintahan yang menjadi kewenangan Desa;
- k. menyelesaikan perselisihan masyarakat di Desa;
- l. mengembangkan perekonomian masyarakat Desa;
- m. membina dan melestarikan nilai sosial budaya masyarakat Desa;
- n. memberdayakan masyarakat dan lembaga kemasyarakatan di Desa;
- o. mengembangkan potensi sumber daya alam dan melestarikan lingkungan hidup; dan
- p. memberikan informasi kepada masyarakat Desa.”

Succession to the Village Head Election, stated in Article 31 paragraph (1) of the Village Law, "The process of selecting the Village Head is carried out simultaneously in all areas of the Regency / City." The election process is contained in Article 34 paragraphs 1 to paragraph 5, as follows:

“(1) Kepala Desa dipilih langsung oleh penduduk Desa.

(2) Pemilihan Kepala Desa bersifat langsung, umum, bebas, rahasia, jujur, dan adil.

(3) Pemilihan Kepala Desa dilaksanakan melalui tahap pencalonan, pemungutan suara dan penetapan.

(4) Dalam melaksanakan pemilihan Kepala Desa sebagaimana dimaksud pada ayat (2), dibentuk panitia pemilihan Kepala Desa.

(5) Panitia pemilihan sebagaimana dimaksud pada ayat (4) bertugas mengadakan penjaringan dan penyaringan bakal calon berdasarkan persyaratan yang ditentukan, melaksanakan pemungutan suara, menetapkan calon Kepala Desa terpilih, dan melaporkan pelaksanaan pemilihan Kepala Desa.”

The process after the election of Village Head Candidates, according to Article 37 paragraph 1 to paragraph 5 of the Village Law, is:

“(1) Calon Kepala Desa yang dinyatakan terpilih adalah calon yang memperoleh suara terbanyak.

(2) Panitia pemilihan Kepala Desa menetapkan calon Kepala Desa terpilih.

(3) Panitia pemilihan Kepala Desa menyampaikan nama calon Kepala Desa terpilih kepada Badan Permusyawaratan Desa paling lama 7 (tujuh) hari setelah penetapan calon Kepala Desa terpilih sebagaimana dimaksud pada ayat (2).

(4) Badan Permusyawaratan Desa paling lama 7 (tujuh) hari setelah menerima laporan panitia pemilihan menyampaikan nama calon Kepala Desa terpilih kepada Bupati/Walikota.

(5) Bupati/Walikota mengesahkan calon Kepala Desa terpilih sebagaimana dimaksud pada ayat (3) menjadi Kepala Desa paling lama 30 (tiga puluh) hari sejak tanggal diterimanya penyampaian hasil pemilihan dari panitia pemilihan Kepala Desa dalam bentuk keputusan Bupati/Walikota.”

So, after the whole series of Village Head elections, the Village Head is determined based on the Decree of the Regent / Mayor. The Regent / Mayor will also resolve disputes over the results of the Village Head election in accordance with the mandate of Article 37 paragraph (5) of Law Number 6 of 2014 concerning Villages. In this regard, the formulation of norms in legislation has a reason or purpose in it. The ratio Legis of dispute resolution of the results of the election of village heads by the Regent contained in Article 37 paragraph (5) of Law Number 6 of 2014 concerning Villages can be seen from the Academic Paper of Draft Law Number 6 of 2014 concerning Villages which contains meeting minutes describing the problem inventory list (DIM). Regarding the Problem Inventory List (DIM) Article 37 paragraph (5) of Law Number 6 of 2014 concerning Villages, there is no discussion regarding the settlement of the results of the village head election. So based on this can be sought from constructive interpretation and principles or principles in norms. Ratio Legis according to Verena Klappstein (Klappstein and Dybowski, 2018)

that is “..as a result of interpretation, a defined purpose (ratio legis) will be expressed as a purpose of a single norm or a group of norms and regardless of the fact of to whom this purpose is ascribed-a historical or the current legislator-the state of affairs deemed as required will always acquire the status of value and this value will be a legal value (a legally binding value) in the strict sense of this phrase.”

Based on the statement above, ratio legis means that because of the interpretation of a certain goal (ratio legis) as well as the investigation of the process (Saleh et al., 2023) that will be declared as the goal of a single norm or group of norms and regardless of who the goal originates from - the historic legislator or that currently exists. - circumstances deemed necessary will always acquire the status of a value and that value will be a legitimate value (a legally binding value) in the narrow sense of this phrase. Even in finding and analyzing ratio legis can be known the principles or principles behind the norms contained (Hadi et al., 2020) (Putra, Istislam and Negara, 2022). The principles and legal norms of good governance are the foundation of the Regent / Mayor in carrying out their duties and authorities. The principle becomes a guideline for the Regent / Mayor in resolving disputes over the results of the Village Head election as stated in Article 58 of Law Number 23 of 2014 concerning Regional Government (LNRI of 2014 Number 244), namely:

Article 58

“Penyelenggara Pemerintahan Daerah, sebagaimana dimaksud dalam Pasal 57, dalam menyelenggarakan Pemerintahan Daerah berpedoman pada asas penyelenggaraan pemerintahan negara yang terdiri atas:

- a. kepastian hukum;
- b. tertib penyelenggara negara;
- c. kepentingan umum;
- d. keterbukaan;
- e. proporsionalitas;
- f. profesionalitas;
- g. akuntabilitas;
- h. efisien;
- i. efektivitas; dan
- j. keadilan.”

The principles of government administration above play an important role in being used as a reference in drafting regulations regarding dispute resolution of the results of the Village Head Election by the Regent / Mayor. Explanation of Article 58 of Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government (Additional LNRI Number 2287) as follows:

Article 58

Letter a

“Yang dimaksud dengan “kepastian hukum” adalah asas dalam negara hukum yang mengutamakan landasan ketentuan peraturan perundang-undangan dan keadilan dalam setiap kebijakan penyelenggara negara.”

Letter b

“Yang dimaksud dengan “tertib penyelenggara negara” adalah asas yang menjadi landasan keteraturan, keserasian, dan keseimbangan dalam pengendalian penyelenggara negara.”

Letter c

“Yang dimaksud dengan “asas kepentingan umum” adalah asas yang mendahulukan kesejahteraan umum dengan cara yang aspiratif, akomodatif, dan selektif.”

Letter d

“Yang dimaksud dengan “asas keterbukaan” adalah asas yang membuka diri terhadap hak Masyarakat untuk memperoleh informasi yang benar, jujur, dan tidak diskriminatif tentang penyelenggara negara dengan tetap memperhatikan perlindungan atas hak asasi pribadi, golongan, dan rahasia negara.”

Letter e

“Yang dimaksud dengan “asas proporsionalitas” adalah asas yang mengutamakan keseimbangan antara hak dan kewajiban penyelenggara negara.”

Letter f

“Yang dimaksud dengan “asas profesionalitas” adalah asas yang mengutamakan keahlian yang berlandaskan kode etik dan ketentuan peraturan perundang-undangan.”

Letter g

“Yang dimaksud dengan “*asas akuntabilitas*” adalah *asas yang menentukan bahwa setiap kegiatan dan hasil akhir dari kegiatan penyelenggara negara harus dapat dipertanggungjawabkan kepada Masyarakat atau rakyat sebagai pemegang kedaulatan tertinggi negara sesuai dengan ketentuan peraturan perundang-undangan.*”

Letter h

“Yang dimaksud dengan “*asas efisiensi*” adalah *asas yang berorientasi pada minimalisasi penggunaan sumber daya dalam penyelenggaraan negara untuk mencapai hasil kerja yang terbaik.*”

Letter i

“Yang dimaksud dengan “*asas efektivitas*” adalah *asas yang berorientasi pada tujuan yang tepat guna dan berdaya guna.*”

Letter j

“Yang dimaksud dengan “*asas keadilan*” adalah *bahwa setiap Tindakan dalam penyelenggaraan negara harus mencerminkan keadilan secara proporsional bagi setiap warga negara.*

The nature of law can be interpreted as principles of truth and justice that are natural and universally applicable. E Sumaryono said "legal truth" here can be read as "legal validity" (Sumaryono, 2002). Principles or foundations within the norm (Sumaryono, 2002; Ambarwati, Sudarsono and Hadiyantina, 2022). What is contained in the settlement of legal disputes in the election of village heads refers to the principle of public interest where there is a need for accuracy that correlates with the principle of carefulness, namely the principle of careful action, intended so that the government acts carefully so as not to simulate losses to community members. This means that in carrying out government actions, state administrative bodies or officials must carefully and carefully consider all relevant facts and consider the legal consequences that will arise from these actions. In addition to being able to arise due to a government action, losses to citizens can also arise because of the government's silence on what it should do.

Regarding dispute resolution, *doelmatig* should be able to see the content and objectives of the decision that must be in accordance with the content and objectives to be achieved (*doelmatigheid*) (Hadi and Michael, 2015). Because the true principle of government administration according to Philipus M. Hadjon (Hadjon, 2002) states that based on the principle of the rule of law with the basic principle is the principle of legality (*rechtmatigheid van het bestuur*).

The decision shall be given the form of the decree set forth in the regulation on which it is based, and its formation shall also consider the procedure for making the Decision where that procedure is expressly set out in the regulation (*rechmatig*) (Rahmat et al., 2023) (Hadi and Michael, 2015). However, in the context of a given constitutional system, where the exercise of human rights (in the context of the given system: fundamental rights) takes place, important practical questions arise (Pozsár-Szentmiklósy, 2023).

Legal reasoning in philosophical discourse contains three important aspects in the study of an object, namely ontological, epistemological, and axiological aspects. The ontological aspect refers to L.J.van Apeldoorn (Apeldoorn, 2009) in the phrase of Immanuel Kant who states, “*Noch suchen die Juristen eine Definition zu ihrem Begriffe von Recht*”. Epistemological aspects according to Kenneth J. Vandeveld (Vandeveld, 2018) stated, “*The phrase ‘to think like a lawyer’ encapsulates a way of thinking that is characterized by both the goal pursued and the method used*”. Axiological aspects in the opinion of William Zelermyer (Zelermyer, 1960) giving an argument, “*we are dealing with human beings and not with things. We must be reasonable. This means that the law and its decisions must be supported by reason; they must be the products of arbitrary action. To be reasonable does not necessarily mean to be logical. Logic can lead to injustice; hence we must guard against its abusive use*”. Three aspects of reasoning in philosophy discourse contribute to building an integrated value system (Lizewski, 2023).

Ratio Legis refers to the understanding that efforts are used to find the cause of the birth of a legal regulation. Where legal regulations contain principles that are inexhaustible to give birth to a legal regulation. If there is a problem in a regulation, it must be returned to its legal principles to find a solution (Ayuni, Sudarsono and Anshari, 2019). Regulation of the applicable positive law is influenced by the model of a government regime at a certain time (Rizaldi et al., 2023). So based on the settlement the settlement of disputes over election results from elections and regional elections is different from the settlement of government succession in Indonesia, which will be seen from the Table 1. below:

Table 1. Dispute Resolution Arrangements for General, Regional and Village Election Results in Indonesia

Dispute Resolution of Election Results in Indonesia		
Success	Klausula Rules of Law	Judiciary
Election	Dispute Resolution of Election Results, Article 474 paragraph (1) of Law Number 7 of 2017 concerning Elections. <i>“Dalam hal terjadi perselisihan penetapan perolehan suara hasil Pemilu anggota DPR, DPD, dan DPRD dapat mengajukan permohonan pembatalan penetapan hasil penghitungan perolehan suara oleh KPU kepada Mahkamah Konstitusi.”</i>	Constitutional Court
Regional Head Elections	Dispute Resolution of Election Results. Article 156 paragraphs (1) and (2) of Law Number 10 of 2016 concerning the Second Amendment to Law Number 1 of 2015 concerning the Stipulation of PP in Lieu of Law Number 1 of 2014 concerning the Election of Governors, Regents, and Mayors into Law. Paragraph (1), <i>“Perselisihan hasil Pemilihan merupakan perselisihan antara KPU Provinsi dan/atau KPU Kabupaten/Kota dan peserta Pemilihan mengenai penetapan perolehan suara hasil Pemilihan.”</i> Paragraph (2), <i>“Perselisihan penetapan perolehan suara hasil Pemilihan sebagaimana dimaksud pada ayat (1) adalah perselisihan penetapan perolehan suara yang signifikan dan dapat mempengaruhi penetapan calon terpilih.”</i> Article 157 paragraph (1) and paragraph (3) of Law Number 10 of 2016 concerning the Second Amendment to Law Number 1 of 2015 concerning the Stipulation of PP in Lieu of Law Number 1 of 2014 concerning the Election of Governors, Regents, and Mayors into Law. Paragraph (1), <i>“Perkara perselisihan hasil Pemilihan diperiksa dan diadili oleh badan peradilan khusus.”</i> Paragraph (3), <i>“Perkara Pemilihan penetapan perolehan suara tahap akhir hasil Pemilihan diperiksa dan diadili oleh Mahkamah Konstitusi sampai dibentuknya badan peradilan khusus.”</i>	Special Judiciary
Village Head Election	Settlement of Results Disputes, Article 37 paragraph (6) of Law Number 6 of 2014 concerning Villages. <i>“Dalam hal terjadi perselisihan hasil pemilihan Kepala Desa, Bupati/Walikota wajib menyelesaikan perselisihan dalam jangka waktu sebagaimana dimaksud pada ayat (5).”</i>	Regent

	Article 41 paragraph (7) of PP Number 43 of 2014 concerning Regulations for the Implementation of Law Number 6 of 2014 concerning Villages, “ <i>Dalam hal terjadi perselisihan hasil pemilihan Kepala Desa, Bupati/Walikota wajib menyelesaikan perselisihan dalam jangka waktu 30 (tiga puluh) hari.</i> ”	
--	--	--

Source: Processed by the author of Indonesian Laws and Regulations related to Elections, Pilkada, and Pilkadaes

4. Conclusion

The provisions of Article 37 paragraph (6) of Law Number 6 of 2014 concerning Villages need to be reformulated because it will have an impact on many things and has the potential to cause various consequences for the government and society. Because in fact, the settlement of disputes is the end in seeking justice and does not provide additional anxiety from the justice-seeking community. The jurisdiction of the authority for resolving disputes over the results of village head elections lies with the subject of justice that does not cause any more problems. Ratio legis arrangement of Dispute Resolution Results of Village Heads Based on Law Number 6 of 2014 concerning Villages provides answers so that dispute resolution does not only look at *rechtmatigheid* but *doelmatigheid* and reduce the accumulation of cases in the State Administrative Court.

References

- Ambarwati, S.D., Sudarsono, S. and Hadiyantina, S. (2022) ‘Dualism of authority to review regional regulations for regional taxes and levies in Indonesia’, *International Journal of Social Science Research and Review*, 5(7), pp. 315–328. Available at: <https://doi.org/10.47814/IJSSRR.V5I7.482>.
- Apeldoorn, L.J. van (2009) *Pengantar Ilmu Hukum*, terjemahan Oetarid Sadino. Jakarta: Pradnya Paramita.
- Ayuni, S.E., Sudarsono and Anshari, T. (2019) ‘Kewenangan pemerintah daerah dalam pengaturan larangan penahanan atau penyimpanan dokumen asli pekerja oleh pengusaha’, *Legality: Jurnal Ilmiah Hukum*, 27(1), pp. 115–127. Available at: <https://ejournal.umm.ac.id/index.php/legality/article/view/8962> (Accessed: 16 January 2024).
- Hadi, S. et al. (2020) ‘Ratio Legis of the Execution Regulation of Administrative Court Decisions in Article 116 of Law Number 51 Year 2009’, *International Journal of Multicultural and Multireligious Understanding*, 7(2), pp. 117–123. Available at: <https://doi.org/10.18415/IJMMU.V7I2.1471>.
- Hadi, S. and Michael, T. (2015) ‘Principles of defense (*rechtmatigheid*) in decision standing of state administration’, *Jurnal Cita Hukum*. Faculty of Sharia and Law UIN Jakarta, 5(2), pp. 383–400.
- Hadjon, P.M. (2002) ‘Good governance dalam penyelenggaraan pemerintahan daerah’, *Meritokrasi*, 1(1), p. 9.
- Khasyi, M.A. Al and Michael, T. (2022) ‘Incompliance of law no. 23 of 2014 on local governments and law no. 6 of 2014 on villages related to the role of local governments in supporting village development’, *Journal of International Trade, Logistics and Law*, 8(2), pp. 42–46. Available at: <http://jital.org/index.php/jital/article/view/297> (Accessed: 17 January 2024).
- Klappstein, V. and Dybowski, M. (2018) *Ratio legis: Philosophical and theoretical perspectives*. Springer.
- Lizewski, B. (2023) ‘Axiology of law and human rights: A few theoretical remarks in the perspective of internal integration of legal sciences’, *Studia Iuridica Lublinensia*, 32(5), pp. 287–304. Available at: <https://doi.org/10.17951/SIL.2023.32.5.287-304>.
- Pozsár-Szentmiklósy, Z. (2023) ‘The role of the principle of proportionality in identifying legal capacity to fundamental rights’, *Studia Iuridica Lublinensia*, 32(5), pp. 333–358. Available at: <https://doi.org/10.17951/SIL.2023.32.5.333-358>.
- Putra, B.S., Istislam and Negara, T.A.S. (2022) ‘Legis ratio arrangement of 3 (three) times of service for village head based on law number 6 of 2014 concerning village in state of law and Pancasila democracy’, *International Journal of Social Science Research and Review*, 5(7), pp. 196–211. Available at: <https://doi.org/10.47814/IJSSRR.V5I7.461>.

- Rahmat, R.I. et al. (2023) 'Legal certainty on the legality of establishment of limited company based on fairness of Pancasila', *Russian Journal of Agricultural and Socio-Economic Sciences*, 134(2), pp. 14–21. Available at: <https://doi.org/10.18551/RJOAS.2023-02.02>.
- Rizaldi, S. et al. (2023) 'State relationship with private legal entities on oil and natural gas management in Indonesia', *Journal of International Trade, Logistics and Law*, 9(1), pp. 10–14. Available at: <http://jital.org/index.php/jital/article/view/319> (Accessed: 17 January 2024).
- Sumaryono, E. (2002) *Etika dan hukum: Relevansi teori hukum kodrat Thomas Aquinas*. PT. Kanisius.
- Saleh et al. (2023) 'Sanctions for the return of states finances by corporations in the system of corruption justice system', *International Journal of Islamic Education, Research and Multiculturalism (IJIERM)*, 5(3), pp. 948–970. Available at: <https://doi.org/10.47006/IJIERM.V5I3.274>.
- Tefi, M., Widiarto, A.E. and Qurbani, I.D. (2023) 'Clarity of regulatory objectives regarding presidential approval in the formation of ministerial / head of institution regulations', *International Journal of Islamic Education, Research and Multiculturalism (IJIERM)*, 5(2), pp. 202–220. Available at: <https://doi.org/10.47006/IJIERM.V5I2.212>.
- Vandavelde, K.J. (2018) *Thinking like a lawyer: An introduction to legal reasoning*. Routledge.
- Zelermeyer, W. (1960) *Legal reasoning: The evolutionary process of law*.