

THE ROLE OF NOTARY IN THE PROCESS OF ESTABLISHING LIMITED LIABILITY COMPANY THROUGH LEGAL ENTITY ADMINISTRATION SYSTEM TO OBTAIN LEGAL ENTITY STATUS

Ni Nyoman Desi Triantari
Hari Purwadi

ABSTRACT

The role of Notary in the process of establishing Limited Liability Company through Legal Entity Administration System to obtain legal entity status is important to be undertaken. It aims to guarantee legal certainty. How is the role of the Notary in the process of establishing Limited Liability Company through the Legal Entity Administration System (LEAS) to obtain Legal Entity status? This research used empirical legal research method with analytical descriptive. The research showed that the role of the Notary in the process of establishing Limited Liability Company through the Legal Entity Administration System is inputting company data, checking all the data which has been inputted to prevent data entry error, and signing the establishment deed. Based on the interview, there is different opinion concerning notary's role. It is mentioned that the role of the notary in the case of registering company is only check the validity of applicant's deed, and read the deed which has been made before it is signed by the notary.

Key words: The Role of Notary, Legal Entity Establishment

BACKGROUND

The Article 1 section 1 of Act No. 2 of 2014 concerning the Amendment on Act No. 30 of 2004 concerning Position of Notary (UUJN-P (hereinafter referred to an *Act of Notary Position-Amended*)), explicitly provides an authority to the Notary to make an authentic deed. In Dutch, *Authentic deed* is called as *authentieke akte van*, it had been regulated in Article 1868 of Civil Code and other legislations.

Article 1868 of Civil Code stated that authentic deed is a deed made in the form which is prescribed by the Act before the public official who has authority for it, in the place where the deed was made.¹ If the Article 1868 of Civil Code is related to the provision existed in the Article 165 of HIR (*Herziene Inlandsch Reglement*), the definition of authentic deed becomes "authentic deed is a deed made by or made before the official who has authority for it. It is complete evidence for the parties and their heirs, and the parties who have the rights to get things listed within the deed and also listed within the deed as notification only. However, the last mentioned words happened if the person being told has close relation with the subject matter of the deed."²

Notary's Authority based on the Article 15 of Act of Notary Position is making authentic deed concerning all actions, agreements, and provisions required by legislation and/or desired by those who concerned to be stated in the authentic deed, guaranteeing the certainty date of making the deed, saving the Deed, providing the *grosse* (a copy of Notarial Deed which has function as an *executorial*), copying and quoting the deed. All matters, as long as when the deed was made, it did not assigned or excluded to other officials or other people determined by law.

One of the authentic deed forms is about Perseroan Terbatas (*Limited Liability Company*). According to the Article 1 Paragraph (1) of Act No. 40 of 2007 concerning Perseroan Terbatas (UUPT (hereinafter referred to *Limited Liability Company Law*)), the Article said:

"Limited Liability Company is legal entity which is a capital alliance, established based on an agreement, in order to conduct business activities with the Authorized Capital divided into shares and comply the requirements as applied in this law and its implementation regulations."

In the process of legalizing the Limited Liability Company deed, since it uses manual legalization system or old system, the works are conducted manually starting from name checking, payment, and making control card. Manual system often raises a problem of delaying because the officers have to check incoming request one by one, while the number of incoming requests is more than the capacity of existing officers.

For Notaries, manual system is a dilemmatic thing because clients always expect that the Company's legalization process can be undertaken quickly and on time. It happens because people assume that Notary is a Service Bureau which is responsible for accuracy and punctuality in finishing ratification process.

Along with the technological developments and to obtain convenience in registering legal Entities, especially limited liability companies, the regulations regarding the registration of Limited Liability Companies through Sistem Administrasi Badan Hukum (SABH (hereinafter referred to Legal Entity Administration System/LEAS)) are established. The regulation is Decree of the

¹See Article 1868 of Civil Code.

²See Provision Article 165 of HIR, HIR stands for *Herziene Inlandsch Reglement* which is translated to Amended Indonesian Regulation, it is procedural law in civil and criminal proceedings applying in Java and Madura.

Minister of Justice and Human Rights of the Republic of Indonesia Number: M-05 HT.01.01 of 2002 concerning Enforcement of Legal Entity Administration Systems at the Directorate General of Legal Administrative Affairs of the Ministry of Justice and Human Rights of the Republic of Indonesia. It is stated within the decree that the process of resolving a legal entity including a legal entity in which involve an application for legalization of a Limited Liability Company establishment deed and an application for approval and submission of report of the deed of amendment to the Articles of Association of the Limited Liability Company. It is carried out with the Legal Entity Administration System by online.

PROBLEM STATEMENT

How is the role of the Notary in the process of establishing a Limited Liability Company through the Legal Entity Administration System (LEAS) to obtain Legal Entity status?

RESEARCH METHOD

This research used juridical empirical research. The research was conducted by choosing some Notary Offices in Sleman, Yogyakarta, and Regional Office of the Ministry of Justice and Human Rights of Special Region of Yogyakarta. The research took place in Yogyakarta because the number of applicants for Limited Liability Company registration is quite large and has more complex problems compared to other regions. The research method used in the field was conducting open interviews. It was direct question and answer between speakers and respondents to obtain the answer of the problem. Besides, data analysis which is used in this research is qualitative.

DISCUSSION

Role is a level expected to be possessed by people who have authority in the society. Role is a part of main duty which must be conducted.³ Selly Wehmeier defined a *role* as: “*the function or position that subject or expected to have an organization, in society or in relationship.*”⁴

In other words, role is constructed as a function or position of subject in an organization and its relation with society. Function is equaled to position or occupation or the use of something. Mukti Fajar ND and Yulianto Achmad defined role theory as “role theory is a theory studying about the society which will behave according to their status and role.”⁵

The role of Notary related to his/her help to give the society legal certainty and legal protection is important. This Notary’s role is preventive, which means it will prevent the occurrence of legal problems by making authentic deeds related to legal status, rights and obligations of a person in law, etc. It has function as the most perfect evidence in court, i.e. in the case of a dispute over their rights and obligations.⁶

The position of the Notary as public officials is one of the organs which are given a mandate by the state to carry out duties, obligations, and authorities in order to provide services in the field of civilization for the society. The existence of the Notary is provided in the Civil Code, especially in the fourth book concerning verification and expiration. Furthermore, main evidence in the civil law is written evidence, and an authentic deed is the strongest written evidence.⁷

Notaries must have integrity and professional in undertaking their duties. They must carry out their position with trust, honesty, thoroughness, independence, and impartiality. Besides, they must maintain their attitudes and behaviors in accordance with the professional code of ethics, honor, dignity, and responsibility.

A person appointed as a Notary cannot simply carry out his position, they must take an oath first according to his religion before a minister or appointed official. Therefore, the Notary must be legally, morally and ethically responsible to the state and society for the deeds he made.

The duty of the Notary is based on the Act of Notary Position No. 2 of 2014 Jo. Act No. 30 of 2004. In the provision of Notary Position Regulations and Act of Notary Position stated that main duty of the Notary is to make authentic deeds. The Article 1870 of Civil Code said that authentic deed provides absolute agreement to the parties who made the deed. Therefore, the importance of the notary’s position lies in the authority of the notary granted by law to make an absolute proofing device or instrument, then the authentic deed can be deemed to be true. Moreover, it is important thing especially for the parties who need it for personal or business matters.

In accordance with its authority, a Notary is authorized to make authentic deeds regulated in the Article 15 paragraph (1), (2), and (3) of Act No. 2 of 2014, they are as follow:

- (1) Notary has authorization to make authentic Deed concerning all actions, agreements, and provisions required by legislation and/or desired by those who concerned to be stated in the authentic deed, to guarantee the certainty date of making the deed, to save the Deed, to provide the *grosse* (a copy of Notarial Deed which has function as an executorial), to copy and to quote

³ Departement of Education and Culture. (1989). *Kamus Besar Bahasa Indonesia*. Jakarta: Balai Pustaka, p. 667

⁴ Wehmeier, S. et al. (2000). *Oxford Advanced Learner’s Dictionary of Current English*. Amerika Serikat: Oxford University Press, p. 1268

⁵ Fajar ND, M & Achmad, Y. (2010). *Dualisme Penelitian Hukum Normatif dan Hukum Empiris*. Yogyakarta: Pustaka Pelajar, p. 143

⁶ Sjaifurahman & Adjie, H. (2011). *Aspek Pertanggungjawaban Notaris dalam Pembuatan Akta*. Bandung: CV. Mandar Maju, p. 7-8.

⁷ Santoso, H.M.A. (2014). *Hukum, Moral & Keadilan, Sebuah Kajian Filsafat Hukum*. Jakarta: Kencana Prenada Media Grup, p.111.

the deed. All matters, as long as in making the deed do not assigned or excluded to other officials or other people determined by law.

- (2) In addition to the authority as referred in paragraph (1), the Notary is also authorized to:
 - a. Legitimize signatures and determine the certainty of the date of the private letter by registering in a particular book;
 - b. Post the private letters by registering in a particular book;
 - c. Make a copy of original private letter into a copy containing descriptions as written and illustrated in the letter concerned;
 - d. Validate copy match with the original letter;
 - e. Provide legal counseling related to the Deed making;
 - f. Make the Deed related to land; or
 - g. Make the Deed of auction report.
- (3) In addition to the authority as referred in paragraph (1) and (2), notary has other authority regulated in legislation.

Other officials besides Notary who have authorization to make authentic deed are: 1. *Consul* (based on the *Conculair Wet*); 2. District Head or regional Secretary appointed by Minister of Justice and Human Rights; 3. Substitute Notary; 4. Bailiff of the District Court; 5. Officers of Civil Registry Office.

Therefore, due to the existence of these authorities, Notaries must be responsible for their profession. According to Dictionary of Bahasa Indonesia, *responsible* means the situation which must bear everything. Obligated to bear, carry on the responsibility, bear everything, and carry on the consequences. Legal responsibility is intentional or unintentional behavior or action. Besides, Responsible is an act as a manifestation of awareness of obligation.

Responsible in the Law Dictionary can be named as *liability* and *responsibility*. *Liability* refers to legal responsibility of fault due to mistakes conducted by legal subject, while *responsibility* refers to political responsibility.⁸ Theory of responsibility emphasizes the meaning of responsibility born from the provisions of Legislations. Hence, the theory of responsibility is interpreted to *liability*⁹ as a concept related to person's legal responsibility, who is legally responsible for certain acts, that he can be subject to a sanction due to his actions which contradict with the law.

At first, Legal Entity Administration System (LEAS) was known as SISMINBAKUM which means an online system created by Ministry of Justice and Human Rights of the Republic of Indonesia to speed up legalization process of Limited Liability Company, i.e., an article of Association approval or budget reporting, and/or Limited Liability Company data. Transformation of SISMINBAKUM to Legal Entity Administration System (LEAS) is an optimization of legal service by government to the public undertaken by online information technology networks. A network where Ministry of Justice and Human Rights of the Republic of Indonesia, especially Directorate General of Legal Administrative Affairs provides their best services to the public.¹⁰

Notary's role in the registration of Limited Liability Company conducted by online are entering limited liability company data, checking all data that have been entered to avoid data entry errors, and then the data will be signed. Based on the interview with the respondent, there is different opinion concerning the role of the notary. The result of the interview showed that the notary's role in registering the limited liability company is limited in examining the data of the applicant's deed and reading the deed before it was signed by the notary. The research showed the fact that the notary considers his/her actions in the process of registration of the limited liability company initiating from ordering company name to the issuance of the deed Decree from Minister of Justice and Human Rights of the Republic of Indonesia was not his/her role though those activities were clearly the role of a notary as an authorized official to legalize a legal entity. Even though, in practice, the notary got help from his/her assistance or administrative clerk, yet it was under notary command. Thus, it was still within the scope of the notary's role. The activities of checking data carefully and thoroughly is part of the notary's role, it comes from a series of notary roles in online registration of limited liability companies.

Sometimes, there is a mistake that cannot be avoided in the process of entering data into the system. This situation is certainly not separated from the role of the notary. According to a Notary, Mr. Mustofa, in case of the process of a Limited Liability Company in obtaining Legal Entity status, it is only Notary who has authority to enter the data into Legal Entity Administration System (LEAS). However, it needs to be noted that Notary's responsibility is only to the Ministry of Justice and Human Rights of the Republic of Indonesia for the data accuracy entered in Legal Entity Administration System (LEAS) based on information provided by the founding parties. The notary is not responsible to the third party as long as the Notary does not contravene the authority specified in the code of ethics and Act of Notary Position.¹¹

The role of the notary is to correct the data before inputting the data to prevent data entry error. The notary must check the wrong part and match it with the data carried by the applicant, because if the notary make mistake then he/she must be responsible by making a new deed with his/her personal expense. However, if the mistake comes from the applicant, the notary will convey to the applicants that they should have to make a new deed at their own expense.

⁸ Ridwan, HR. (2006). *Hukum Administrasi Negara*. Jakarta: Raja Grafindo Persada, p. 337

⁹ Azheri, B. (2011). *Corporate Social Responsibility dari Voluntary menjadi Mandotary*. Jakarta: Raja Grafindo Perss, p. 54.

¹⁰ SABH-NG Menjawab Tantangan Zaman, Diapresiasi Banyak Negara. (2009, December). *Majalah Renvoi* No. 7/79.

¹¹ Interview with Notary, Mr. Mustofa on 7 January 2019

Furthermore, Mr. Mustofa said that there are, actually, no significant difficulties; it is the notary's position as the person in charge on all data entered to Legal Entity Administration System (LEAS) which is rather confusing. The reason is; if there is mistake in the data obtained from the parties, the person who corrects the data must be the Notary.¹²

In the establishment of Limited Liability Company, the responsibility of the notary begins when the deed of establishment of a Limited Liability Company was made. It contains the formulation goals and objectives of the company. Therefore, the notary is required to be as thorough as possible regarding the matters contained in the Deed of Establishment. The result of the interview concerning the responsibility of the notary in registering with online system is; if the mistake lies in the notary party, the notary will correct the mistake using his/her own expense. Yet, there is still cooperation with the applicant. For example, in the process of correcting/changing requires Shareholders General Meeting data and meeting invitation; it will be prepared by the notary and signed by the applicant. Meanwhile, other informant stated that; if the notary makes mistakes, the notary must be responsible and correct it using the notary's own expense.

Based on the experience of some notaries regarding the online registration of Limited Liability Company, it can be said that online registration of Limited Liability Company is proven as practical system. It is evaluated from the following points, they are;

1. Online registration is more practical because the applicants do not need to carry out the files all the way to Jakarta with the risk of being lost or missing. Then, they do not have to go back and forth to Jakarta.
2. Saving time. It only needs a month to obtain the decree. Meanwhile, it takes six months with manual method.
3. The registration only needs to be done in their office. It does not need to be undertaken to Ministry of Justice and Human Rights. Thus, it can save costs, time and energy.
4. Transparent. By online system, the registration is conducted openly, because if there is a mistake, the notary will take the responsibility.
5. Minimizing or eliminating the practice of collusion. Moreover, the collusion is basically an act or action contradicting with the law.¹³

Based on the interview, mechanism of online registration and legalization of the Limited Liability Company is begun with ordering Company name by online.¹⁴ Registering a Limited Liability Company is undertaken in some stages; first, founder party purchases registration voucher at Bank BNI for IDR 200.000 (two hundred thousand rupiahs). Second, the founder visits website of ahu.web.id and click "pesan nama PT baru/ order new Company name". Then, the founder should make sure that his/her company name does not have same name with other company. After that, the company name, which has been ordered, and its barcode can be printed out. The company name has period of 60 (sixty) days, if it is not followed up by notary legalization within that period the company name will automatically expire. Therefore, if the founder or the applicant wants to precede it to file legalization, the printed file must be taken to the notary. Meanwhile, the designated notary should purchase validation voucher at Bank BNI for IDR 1.580.000 (one million and five hundred eighty thousand rupiahs). Then, the notary enters the data into ahu.web.id, and the process will be finished in 10 minutes.

The application for legalization of an Association legal entity must be preceded by the submission of the using Association name through Legal Entity Administration System (LEAS). The application is submitted by completing format of Association name submission, which contains; (i) approval payment number from the perception bank for the using Association name, and (ii) Association name ordered. The approval cost of the using name is regulated in legislation concerning Non-tax revenue working in Ministry of Justice and Human Rights. The payment is only valid for 60 (sixty) days initiating from payment date. The ordered Association name should have qualification regulated in the provision of legislation. In addition, the applicant must complete statement form stating that ordered Association name has been corresponded with the legislation, and the applicant will be completely responsible for Association name which had been ordered.

Minister of Justice and Human Rights will give his consent electronically, containing; (i) ordered number, (ii) Association name which can be used, (iii) ordered date, (iv) expired date, and (v) payment code. However, Minister of Justice and Human Rights can reject the application for the name of the Association electronically if the name submitted does not have qualification for submission and use of the name. The Association name which has been approved is only valid for 60 (sixty) days. Legalization application of Association legal entity is submitted electronically to Minister of Justice and Human Rights by completing Establishment Format. Hence, the applicant must make a payment for legal entity legalization application cost at perception bank before completing Establishment Format. The cost of Association legal entity legalization is regulated in legislation concerning Non-tax revenue working in Ministry of Justice and Human Rights. In filling the Establishment Format, it is completed by supporting documents which are delivered electronically, containing electronic statement letter coming from the applicant stating that the establishment documents have been completed. Furthermore, establishment documents which are preserved by the notary are as follow;

1. Establishment deed issued by the notary, containing articles of Association and bylaws;
2. Work program;
3. Source of funding;
4. Certificate of domicile;
5. Tax Identification Number of the Association; and
6. Statement stating that it is not in a management dispute or in a court case.

¹² Ibid

¹³ interview with notary mustofa and budi untung on 7 january 2019

¹⁴ interview with notary mustofa

Besides, the applicant has to fill statement letter electronically, stating that Establishment Format and information have been corresponded with the provision of the legislation. Minister of Justice and Human Rights will directly state his consent regarding the application of legal entity legalization. Moreover, the Minister of Justice and Human Rights issues the legalization decision of the Association legal entity at the least 14 (fourteen) days from the date of Decision of Legalization. It is delivered to the applicant electronically, and the notary is directly able to print out the Decision of Legalization.

The applicant may submit the application manually if the application of legalization of Association legal entity cannot be submitted electronically due to unavailable of internet access or inaccuracy of Legal Entity Administration System (*LEAS*). The application is submitted in writing by attaching; (i) supporting documents; and/or (ii) certificate from the head of the local telecommunications office stating that the place of notary has not been reached by internet facilities. As stated in the Article 31 of Regulation of the Minister of Justice and Human Rights of the Republic of Indonesia No. 4 of 2014:

- (1) In the case of application of Legal Entity Legalization, request for amendment to the articles of association, or request for Limited Liability Company data change cannot be submitted electronically, due to:
 - a. The place of the notary has not been reached by internet facilities yet;
 - b. Legal Entity Administration System (*LEAS*) is unable to work properly based on the official announcement issued by the Minister; the Applicant can submit application manually.
- (2) The application as referred in paragraph (1) was delivered in writing by attaching:
 - a. Supporting documents; and/or
 - b. Certificate from the Head of Local Telecommunications office stating that the place of notary has not been reached by internet facilities.

The applicant has to fill statement letter electronically, stating that Establishment Format of Company and information concerning supporting documents have been corresponded with the provision of the legislation. In addition, the Applicant will be completely responsible for the information and Company Establishment Format. The Minister of Justice and Human Rights will directly state his consent regarding the application of legal entity legalization if the format has been corresponded with the legislation.¹⁵

The Minister of Justice and Human Rights issues the legalization decision of the Company legal entity at the least 14 (fourteen) days from the date of Decision of Legalization. It is delivered to the applicant electronically, and the notary is directly able to print out the Decision of Legalization. The Ministerial Decree as referred in the paragraph (1) is delivered to the Applicant electronically. The notary is directly able to print out the Ministerial Decree, concerning the legalization of the Company, using white paper with size F4 / folio weighing 80 (eighty) grams. The Ministerial Decree as referred in the paragraph (3) must be signed and stamped by the Notary, and it must contain a phrase "This Ministerial Decree was printed out from Legal Entity Administration System (*LEAS*)".¹⁶

Regarding the data needed to establish the limited liability company, if the applicant does not submit complete data, it will affect the process of legalization. In this case, the notary has to complete all of the data needed to establish the company before making Deed of Establishment and accessing Legal Entity Administration System (*LEAS*). Therefore, the process will run smoothly. Additionally, the notary should have known the data which must be prepared by the applicant or founder along with other requirements. Consequently, the Notary should be up to date regarding the Legal Entity Administration System (*LEAS*) and its process in order to work quickly and accurately. Limited direct suggestion and guidance to the founder can also affect the process of making the Establishment Deed and legalization of legal entity. By providing information needed by the founder relating to time period and time limit, it is expected to prevent deed cancellation due to delay or expiration of the voucher, etc. The Notary may guide the founder using the stage mentioned before to complete administrative requirements. In obtaining the Ministerial Decree regarding the legalization of Company Legal Entity, the applicant should submit the application electronically.¹⁷ The application is submitted within 60 (sixty) days initiating from the date of the establishment deed was signed. The application conducted by completing format of Company establishment. To legalize the Company, the applicant must make payment for legalization cost paid to perception bank as stated in the provision of legislation (Article 12 of Minister of Justice and Human Rights Regulation No. 4 of 2014). The cost of Company legalization has been attached in the Attachment of the Government Regulation of Republic of Indonesia No. 10 of 2015 concerning Amendment of Government Regulation of the Republic of Indonesia No. 45 of 2014. In completing the format of Company establishment which is conducted electronically should be completed by supporting documents which is also delivered by electronic. The supporting documents consist of statement letter from the applicant concerning the complete documents of Company establishment. Besides, the applicant has to upload the Company establishment deed (Article 13 of Minister of Justice and Human Rights Regulation No. 1 of 2016). The notary must complete the statement electronically stating that Company establishment format and the information regarding supporting documents have corresponded with the provision of legislation. In addition, the Notary must be responsible to Company establishment format and its information (Article 14 of Minister of Justice and Human Rights Regulation No. 4 of 2014). The notary is directly able to print out the Ministerial Decree concerning the legalization of the Company, using white paper with size F4 / folio weighing 80 (eighty) grams (Article 15 paragraph (3) of Minister of Justice and Human Rights Regulation No. 4 of 2014). The Ministerial Decree must be signed and stamped by the Notary, and it must contain a phrase "This Ministerial Decree was printed out from Legal Entity Administration System (*LEAS*)" (Article 15 paragraph (4) of Minister of Justice and Human Rights Regulation No. 4 of 2014). If the Company Establishment format which was completed by supporting

¹⁵ Article 14 of Minister of Justice and Human Rights Regulation, No. 4 of 2014.

¹⁶ Article 15 of Minister of Justice and Human Rights Regulation, No. 4 of 2014.

¹⁷ Article 11 of Minister of Justice and Human Rights Regulation, No. 4 of 2014.

documents is not corresponded with the provision of legislation, the Ministerial Decree will be revoked (Article 16 of Minister of Justice and Human Rights Regulation No. 4 of 2014).

CONCLUSION

The role of the Notary in the process of establishing Limited Liability Company through Legal Entity Administration System (LEAS) to obtain status of legal Entity is inputting company data, checking all the data which has been inputted to prevent data entry error, and signing the establishment deed. Based on the interview, there is different opinion concerning notary's role. It is mentioned that the role of the notary in the case of registering company is only check the validity of applicant's deed, and read the deed which has been made before it is signed by the notary.

REFERENCE

- Azheri, B. (2011). *Corporate Social Responsibility dari Voluntary menjadi Mandotary*. Jakarta: Raja Grafindo Perss.
- Departement of Education and Culture. (1989). *Kamus Besar Bahasa Indonesia*. Jakarta: Balai Pustaka.
- Fajar, M & Achmad, Y. (2010). *Dualisme Penelitian Hukum Normatif dan Hukum Empiris*. Yogyakarta: Pustaka Pelajar.
- Hariyani, I, Purnomo, R. S. D., & Serfiyani, C. Y. (2011). *Panduan Praktis SABH Sistem Administrasi Badan Hukum* (1st Ed.). Yogyakarta: PustakaYustisia.
- Interview with Notary Mustofa and Notary Budi Untung.
- Makarim, E. (2010). *Tanggung Jawab Hukum Penyelenggara Sistem Elektronik*. Jakarta: Rajagrafindo.
- Minister of Justice and Human Rights Regulation No. 4 of 2014 concerning Procedures for Submission of Application for Legalization of Legal Entities and Approval of Amendments to Articles of Association and Submission of Notices of Amendments to Articles of Association and Amendments to Data of Limited Liability Companies.
- Ridwan, HR. (2006). *Hukum Administrasi Negara*. Jakarta: Raja Grafindo Persada.
- SABH-NG Menjawab Tantangan Zaman, Diapresiasi Banyak Negara. (2009, December). *Majalah Renvoi* No. 7/79.
- Santoso, H.M.A. (2014). *Hukum, Moral & Keadilan, Sebuah Kajian Filsafat Hukum*. Jakarta: Kencana Prenada Media Grup.
- Sjaifurahman & Adjie, H. (2011). *Aspek Pertanggungjawaban Notaris dalam Pembuatan Akta*. Bandung: CV. Mandar Maju.
- Tobing, GHS. L. (1996). *Peraturan Jabatan Notaris* (3rd Ed.). Jakarta: PT. Erlangga.
- Wehmeier, S. et al. (2000). *Oxford Advanced Learner's Dictionary of Current English*. Amerika Serikat: Oxford University Press
- Wijaya, I. G. R. (2000). *Hukum Perusahaan* (2nd Ed.). Bekasi: Kesaint Blanc.

Ni Nyoman Desi Triantari
Universitas Sebelas Maret Surakarta
Email: triantaridesi@gmail.com

Hari Purwadi
Universitas Sebelas Maret Surakarta
Email: h.purwadie@yahoo.com