The Quo Vadis Objects to Fiduciary Collateral under Regulations in Indonesia and Malaysia

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Article	Abstract.	
Keywords:	A new phenomenon where there are currently no regulations in the	
Fiduciary; Guarantee;	provisions of Article 16 paragraph 3 of Act No. 28 of 2014 concerning	
Intellectual; Property	Copyright which states that copyright can be used as an object of fiduciary guarantees, by looking at the development of regulations in Indonesia and	
Article History	Malaysia as a legal comparison, writing This study uses normative legal	
Received: 2023-06-10;	research which refers to legal norms contained in the applicable laws and	
Reviewed: 2023-06-10;	regulations, the mechanism for developing regulations in Indonesia as a	
Accepted: 2023-07-22;	fiduciary guarantee experiences many obstacles, namely regarding the time	
Published:2023-07-22.	limit for protection, asset valuation which later refers to Article 40	
	paragraph (1) while in Malaysia, although the copyright deed 332 of 1987	
DOI:	is not very clear because it is still in the process of being developed by	
10.30659/jdh.v6i2.31592	intangible assets, where the ownership of Intellectual Property Rights has	
	developed, credit based on intangible assets can be accessed through the	
	Malaysian Intellectual Property Company (MyIPO) and Inland Reveneu The	
	Board of Malaysia (LHDN) which provides infrastructure in providing	
	guarantees for comparative regulations in Indonesia consists of 14 chapters	
	and in Malaysia 8 which are more detailed on legal protection in Indonesia.	
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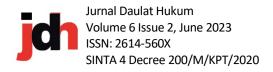
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1. Introduction

Talking about creation is inseparable from the development of science, technology, art and literature where innovation, skills and work are manifested in a real way by creators so that they have a strategic role in supporting national development and advancing people's welfare. In Indonesia the regulation regarding Works is contained in Article 1 number 2 of Act No. 28 of 2014 concerning Copyright which states "Creation is any copyrighted work in the fields of science, art and literature that is produced on inspiration, ability, thought, imagination, dexterity., skills, or expertise expressed in a tangible form" in which the tangible form is an exclusive right granted by the state to creators who

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¹ Anis Mashdurohatun, Gunarto Gunarto, and Adhi Budi Susilo, 'The Transfer of Intellectual Property Rights as Object of Fiduciary Guarantee', *Jurnal Akta*, 9.3 (2022), 378–92.



produce a work individually or jointly that arises automatically based on declarative principles. in Deed 332 copyright deed of 1987 part I regarding the beginning of "material form" relating to works or works published, including everything in the form of storage (whether visible or not) from which the work or published work, or part of it the size of the work or works published.

The existence of the quote above means that a creator has the exclusive right to enjoy his own creation or to give permission to others to use his creation where the creator has moral rights and economic rights over his creation. In Indonesia, moral rights and economic rights can be explained in Article 5 paragraph 1 of Act No. 28 of 2014 moral rights are rights that are eternally attached to the Creator and in Article 8 Act No. 28 of 2014 economic rights are rights that are rights exclusive, the creator or copyright holder to obtain economic benefits from his creation, in Malaysia the moral right in Deed 332 of the copyright deed of 1987 part III the power and term of the copyright are contained in article 25 (2) which states that if the copyright exists in a work, no one may, without the consent of the creator, or after the death of the creator, his representative carry out or justify the treatment of any action while in Malaysia for the economic rights referred to as exclusive rights contained in article 13 which mentions the exclusive right to control circulation of illegal act. Copies not previously circulated in Malaysia existed and were not made available for any subsequent circulation of copies or subsequent import of such copies into Malaysia to control commercial rental with respect to hendallah films only applicable if such commercial rental has resulted in an act of widespread copying of the work to exercise exclusive rights to release all materials materially.²

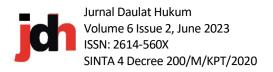
The rules regarding copyright in Indonesia and in Malaysia are interesting to study, especially with the elements of protection and related development for the country's economy to be more optimal, especially copyrights which can be used as objects of fiduciary guarantees based on motivation for creators to be more productive in creating works. In Indonesia, copyright can be used as a fiduciary guarantee in Article 16 paragraph 3 of Act No. 28 of 2014 which states "Copyrights can be used as objects of fiduciary guarantees" and in Malaysia copyrights as fiduciary³ guarantees are still being designed by intangible objects so that they have not been described in deed 332 copyright deed.

According to Ahmad Shamsul Abd Aziz⁴ protection is to encourage creativity and justice to the consumer society to ensure the commercial morality of the industry

² Ahmad Shamsul Abd Aziz, Nor Azlina Mohd Noor, and Khadijah Mohamed, 'Undang-Undang Harta Intelek Dalam Intellectual Property Law in Techology Development and Industrial Revolution 4.0', *International Journal of Law, Government and Communication*, 3.13 (2018), 195–205.

³ Anis Mashdurohatun, 'Development of Micro, Small, Medium Enterprices Intellectual Property Rights as Fiducia Guarantee Object in Credit Agreement in Banking Institutions in Indonesia', *Turkish Journal of Computer and Mathematics Education (TURCOMAT)*, 12.3 (2021), 1318–29.

⁴ (El-Dairi and House 2019)



in itself and regulate any impact on its economic growth⁵, a weak IPR creates negative dynamic externalities. Therefore, it is necessary to find a balance of policies that are appropriate to market conditions and conducive to growth. Lon L. Fuller depends on the perspective of forming legislation. This is the basis that the state respects the creators of these works, as explained by Robert M. Sherwood, legal recognition and protection of human intellectual creativity. 7in the form of Reward Theory, that someone who has succeeded in finding or creating intellectual work needs to be given recognition and appreciation in the form of exclusive rights as one of Roescoe Pound's legal protections Pound 2012 8" Law as a toll of social engineering" Law functions as a means of social engineering where statutory regulations Comprehensive legislation can create effective protection of the rights of citizens who must follow existing developments, including following world developments⁹ a. According to Lawrence M. Friedman, the effectiveness and success of law enforcement depends on a combination of 3 components. 10 The law will play a good role if the three subsystem aspects whose structure, substance and legal culture interact with each other and play a role according to their function, so that the law will run in harmony and balance. 11

The birth of these regulations became a problem that arose because they were only in the form of notifications while the technical rules regarding the procedures for their implementation had not been regulated in law¹². So that new regulations are needed that regulate more technically in its implementation because there is no synchronization that regulates copyright as a fiduciary guarantee by looking at a work that can be used as a fiduciary guarantee in Indonesia and Malaysia as a comparison of copyright regulations.¹³

2. Research Methods

To anticipate the adequacy of provisions regarding works that can be used as objects of fiduciary guarantees in Indonesia and Malaysia, this paper uses normative legal research which refers to legal norms contained in the applicable laws and regulations. As for the focus of this research is the legal rules regarding

⁵ (Mohd Noor and Abd. Aziz 2011)

⁶ Anis Mashdurohatun, 'COPYRIGHT PROTECTION TOWARDS THE SOCIETY 5.0', *JOURNAL OF SOUTHWEST JIAOTONG UNIVERSITY* , 56 (2021) https://doi.org/10.35741/issn.0258-2724.56.2.32.

⁷ Robert M Sherwood, *Intellectual Property and Economic Development* (Routledge, 2019).

⁸ Roscoe Pound, *The Ideal Element in Law* (Liberty Fund, 2012).

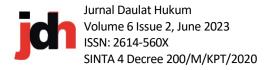
⁹ Lawrence M Friedman, *Impact: How Law Affects Behavior* (Harvard University Press, 2016).

¹⁰ (Friedman 1975)

¹¹ (Mashdurohatun 2021)

¹² Lita Tyesta ALW and others, *Perancangan Hukum Pembentukan Peraturan Perundang-Undangan (Teori Dan Teknis*, ed. by CV MAHATA, I (Yogyakarta: CV MAHATA, 2020).

¹³ Anis Mashdurohatun, 'PROBLEMATIKA PERLINDUNGAN HAK CIPTA DI INDONESIA', *Yustisia Jurnal Hukum*, 1.1 (2012) https://doi.org/10.20961/yustisia.v1i1.10600>.



copyright in Indonesia as contained in Act No. 28 of 2014 concerning Copyright and in Malaysia which is contained in the deed 332 Copyright deed of 1987. Methods of collecting secondary materials by means of library research, namely searching for and collecting data and reviewing relevant laws and regulations, research results, scientific journals, scientific articles relating to Copyright as an object of fiduciary guarantee. The data obtained both from the literature study will be analyzed descriptively qualitatively. The data is connected with theories, principles and legal principles in order to obtain answers to problems that are formulated by providing an explanation of something that has not yet been a case but is useful to apply if in the future there are things as described in the following. ¹⁵

3. Results and Discussion

3.1. The Creations that are Usable for Fiduciary Collateral in Indonesia and Malaysia

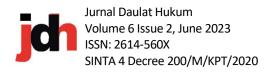
The problem of a work being used as a fiduciary guarantee is not a new thing in Indonesia, bearing in mind that the development of the creative economy in the field of copyright is a mainstay and in Malaysia a work can be used as a fiduciary guarantee, it is still in the process of being designed by an institution with intangible assets. Act No. 28 of 2014 concerning Copyright was ratified by the President of the Republic of Indonesia on October 16, 2014 with the State Gazette of the Republic of Indonesia of 2014 Number 266 which in the general explanation of the law explains that copyright is a part of intellectual property that is has the widest possible scope of protected objects. , because it includes science, art and literature in it including computer programs. So if we pay attention to Article 16 paragraph 3 which states "copyright can be used as an object of fiduciary guarantees" and Article 16 paragraph 4 which states "regulations regarding Copyright as objects of fiduciary guarantees as referred to in paragraph (3) are carried out in accordance with statutory provisions .

So according to the author's analysis of copyrights that can be used as copyrights as fiduciary guarantees¹⁶, they should include Article 40 paragraph 1 of Act No. 28 of 2014 concerning Copyright which reads: *Protected works include works in the fields of science, art and literature which consist of: a* Books, pamphlets, presentations of published works, and all other written works; b. lectures, speeches and other similar creations; c visual aids made for the benefit of education and science; d.Songs and/or music with or without subtitles; e. Drama, musical drama, dance, choreography, wayang, and pantomime; f.Fine art in all forms such as paintings, drawings, carvings, calligraphy, fine arts, sculptures,

¹⁴ (Azmi 2016)

¹⁵ Rany Kartika Sari, 'Copyright as an Object of Fiduciary Guarantee', 2014, 293–307.

¹⁶ Anis Mashdurohatun and Gunarto Gunarto, 'Comparison of Trademark Laws as Fiduciary Guarantee Objects', 2018 https://doi.org/10.2991/icils-18.2018.36>.



sculptures, or collages;g. applied art; h. architectural works;i.Map;j.bagtik art or other motif art;k.photographic work;l.Portrait;m. Cinematographic works; n. translations, interpretations, adaptations, attachments, databases, adaptations, arrangements, modifications and other works resulting from the transformation; o.Translation, adaptation, structuring, transformation, or modification of traditional cultural expressions;p. Complications of creation or data, whether in a format readable by computer programs or other media;q.Compilations of traditional cultural expressions at the time of compilation are original works; r.video games; And s.computer program.

If we look at Article 9 of Act No. 28 of 2014 concerning copyrights for types of works that are attached to moral rights and economic rights to the benefits of works which consist of: 1. Publishing works;2. Produce creations in all forms; 3.Translation of creation; 4.Adapt, arrange, or change the work; 5.Distribution of Works or copies thereof; 6.Announcement of creation; 7. Communication of creation; and 8. Rental creations.

Even though there is a law, the mechanism for the development of works as fiduciary guarantees in Indonesia has many obstacles, namely regarding limits on the protection period, asset valuation, and the revision of Bank Indonesia Regulation (PBI) No. 9/6/PBI/2007 related to collateral. Credit ¹⁷However, if one looks closely, the cause of these obstacles is due to the lack of qualifications regarding which copyrighted objects can be used as fiduciary guarantees and what conditions must be met in order to be used as fiduciary guarantees. Its object as quoted "The transfer in Intellectual Property Rights (IPR) "can be transferred or transferred" only economic rights" ¹⁸

Whereas in Malaysia, there is a Copyright Act 332 1987 which is a deed to make better designations in laws relating to copyright and for other matters relating to copyright passed on December 1, 1987, PU(B) 586/1987 by Seri His Excellency Pertuan Aguong on the advice and approval of the State Council and the People's Council convened in parliament, where according to the author's analysis regarding works in Malaysia that can be used as objects of fiduciary guarantees lies in article 7 (1) which reads:

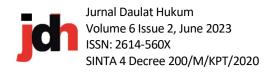
Subject to this section, the following works are copyrighted:

- a. Literature work;
- b. musical works;
- c. Artworks;
- d. Film;
- e. sound recordings; and broadcast

If we look at article 13 (1), sub-section (A) mentions the exclusive right to control the circulation of copies, only referring to the act of distributing copies that were not circulated in Malaysia before and not to their subsequent circulation for next

¹⁷ (Public Relations of Widya Mataram 2020)

¹⁸ Anis Mashdurohatun, Gunarto Gunarto, and Adhi Budi Susilo, 'The Transfer of Intellectual Property Rights as Object of Fiduciary Guarantee', *Jurnal Deed*, 9.3 (2022), 378–92.

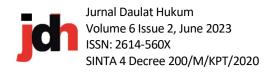


copy or import. Copies enter Malaysia for subsection (b) of the exclusive right to control commercial rental in relation to hendallah film terpai only if the commercial rental has given rise to an action to inherent moral rights and economic rights to the benefits of creation.

In Malaysia, although in the 1987 copyright deed 332 it is not very clear because it is still in the process of being drafted by intangible property, ownership of Intellectual Property Rights has developed into intangible asset based credit¹⁹, through the Intellectual Property Corporation of Malaysia (MyIPO) and the Inland Revenue Board of Malaysia (LHDN) have provided the infrastructure for the provision of guarantees as described in Chapter VIII, Identifying Intangibles

- a. Intangibles are one of the most difficult and debated issues faced in transfer pricing practices. The different definitions of intangible assets encountered under various laws and regulations, accounting literature and standards also complicate matters.
- b. The purpose of "intangible" transfer pricing is intended to address something that is not a physical asset or financial asset but can be owned or controlled for use in commercial activities, the use or transfer of which will be compensated if it occurs in a transaction between independent parties to comparable transactions. This approach is independent of accounting or legal definitions or classification of intangible assets into different categories
- c. For accounting purposes, intangible assets are generally reflected in the balance sheet. However, there are situations where intangible assets are not reflected in the balance sheet, so they are not recognized for accounting purposes. The costs of research and development activities are generally capitalized, so that the intangible assets created are reflected in the balance sheet. However, costs of marketing activities are generally expensed, so the intangible marketing of these activities may not be shown in the balance sheet. Depending on the facts and circumstances of the case, intangible assets may be recognized for transfer pricing purposes even if they are not reflected in the balance sheet.
- d. Some intangible assets are legally protected, while others are not. In Malaysia the provisions of intellectual property law are managed and enforced by the Malaysian Intellectual Property Corporation (PHIM: Perbadanan Harta Intelek Malaysia). Intellectual property law in Malaysia covers
- e. The value of intangibles and their return is often affected by the extent and availability of legal and contractual protections. However, the

¹⁹ Kurnianingrum 2017)



existence of legal protection is not a prerequisite for an item to be characterized as intangible for transfer pricing purposes

- f. Thus, whether an item can be considered as intangible for transfer pricing purposes does not depend on its accounting or legal definition or its characterization for general tax purposes. This definition can be a useful reference for transfer pricing purposes but will not be the sole determinant
- g. Some intangible assets can be separately identified and transferred separately, while others can be transferred in combination with other business assets. Regardless of whether intangible assets are transferred separately or in a combination, they will still be recognized as intangible assets for transfer pricing purposes²⁰

As stated by nor azilna who said that *Intellectual Property is a set of rights that* are legally²¹ recognized when ideas or inventions are protected. According to leading intellectual capital practitioners, intellectual capital consists of three main components; human capital, intellectual assets and part of legally protected intellectual assets i.e. intellectual property rights²². So the effective law enforcement of a law in a country is not the obligation of the people regulated by law but on the legislators. ²³What is measured are three degrees of law enforcement, namely:

- a. When the law becomes a deterrent, does the law succeed in preventing the legal subject from doing something that is prohibited;
- b. When the law becomes a settlement of disputes that arise between legal subjects, does the law provide a fair settlement?
- c. When law as a provider of the needs of legal subjects to carry out legal actions, has the law succeeded in providing rules that facilitate their needs²⁴.

Where the Copyright Regulations in Indonesia and Malaysia are in accordance with the theory that there is a reward theory which means acknowledging the intellectual property produced by the creator and the tangible form of creation must be given an award in return the creative effort in finding or creating works.²⁵

²⁰ ("Official Portal Inland Revenue Board Of Malaysia," nd)

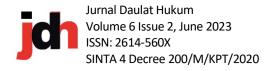
²¹ Nor Azlina Mohd Noor and Ahmad Shamsul Abd Aziz, 'Copyright Legal Issues In Malaysian Esport Industry', *Selected Legal Issues in Indonesia And Malaysia*, 2020, 51.

²² (Mohd Noor and Abd. Aziz 2011)

Anthony Allott, 'Valparaiso University Law Review Symposium on International Perspectives of Jurisprudence The Effectiveness of Laws Valparaiso University Law Review', 15.2 (1981), 229–42.

²⁴ Paul Voigt and Axel Von dem Bussche, 'The Eu General Data Protection Regulation (Gdpr)', *A Practical Guide, 1st Ed., Cham: Springer International Publishing,* 10.3152676 (2017), 10–5555.

²⁵ Adhi Budi Susilo and Jarot Jati Bagus Suseno, 'Renewal of Criminal Law Politics Relating to Justice Based On Justice', *Walisongo Law Review (Walrev)*, 2.2 (2019), 157–74.



2. The Comparison of Indonesian and Malaysia Copyright Regulations Law

According to David and Brielly²⁶, the use of comparative law covers three topics, namely the first is the issue of the relevance of comparative law and historical, juridical and philosophical research, the second is the urgency of comparative law to find out more about national law, the three comparative laws can help deepen the culture of other nations and more in relation to the formation or development of relations between nations. In the current era of the importance of comparative law as a follow-up to globalization and democratization to improve and fill the existing legal void and encourage legal unification²⁷as a solution to increasingly global legal problems.²⁸

Indonesia adheres to the civil law system and Malaysia maintains the British legal tradition, namely the common law system where the Malaysian federation system consists of a central and state government.²⁹ The purpose of comparing Indonesian and Malaysian copyright regulations is to understand the current legal system and contribute to the improvement of the regulatory system. Then the following comparison is obtained:

Table 1. The comparation between Indonesian and Malaysian copyright regulations

Indonesia	Malaysia
Act No. 28 of 2014 (State Gazette of the	Malaysian Law Act 332
Republic of Indonesia of 2014 Number 266,	Copyright Deed 1987 Dated July 1, 2012
Supplement to the State Gazette of the	
Republic of Indonesia Number 5599)	
October 16, 2014	
Definition of Copyright Copyright is the	future copyright "means any copyright
exclusive right of the creator that arises by	that will or may exist in respect of a work
itself based on the declarative principle after	or class of works or other matters in the
a work is realized in a tangible form without	future, or if any designation of this deed
reducing the limitations in accordance with	comes into force, or in some event in the
statutory provisions.	future" I Initial
Article 1 paragraph 1	
The Body Consists Of	The Body Consists Of
CHAPTER I General Provisions	Part I Beginning
CHAPTER II Copyright	Part II Application of Am
CHAPTER III Related Rights	Part III Strength and Term of Copyright

²⁶ Rene David and John EC Brierley, *Major Legal Systems in the World Today: An Introduction to the Comparative Study of Law* (Simon and Schuster, 1978).

²⁷ Lita Tyesta ALW and others, *Legal Design for Formation of Legislation (Theory and Technical*, ed. by CV MAHATA, I (Yogyakarta: CV MAHATA, 2020).

²⁸ 'USLegal'.

²⁹ (Tahkim, n.d.)

Part IV Ownership and Transfer of

Section Vib Development of Service

CHAPTER IV Creator

CHAPTER V Traditional Cultural Expressions

and Protected Works

CHAPTER VI Copyright Restrictions

CHAPTER VII Means of Mastery of Part Vi Remediation For Violations And

Technology

CHAPTER IX Validity Period of Copyrights

and Related Rights

CHAPTER X Recording of Copies and Related

Rights Products

CHAPTER XI Licenses and Compulsory

Licenses

Collective Management Institute

CHAPTER XIII Cost

CHAPTER XIV Dispute Resolution

CHAPTER XV Provisional Court

Determination

CHAPTER XVI Investigation

CHAPTER XVII Criminal Provisions

CHAPTER XVIII Transitional Provisions

CHAPTER XIX Closing Provisions

Subject to this section, the following works are copyrighted:

- (a) literary works;
 - (b) musical works;
 - (c) works of art;
- (d) movies;

Copyright

Mistakes

Copyright License Part Iva

Passage Through Anti-Camera

Section V Copyright

Provision Obligations
Part VII Strength

Part VIII Various

- (e) sound recordings; And
- (f) broadcast

the fields of science, art, and literature, consisting of

- a. Books, pamphlets, presentations of published works, and all other written works;
- b. Lectures, lectures, speeches and other similar creations;
- c. Teaching aids are made for the benefit of education and science
- d. Songs and/or music with or without subtitles
- e. Drama, musical drama, dance, choreography, wayang, and pantomime;
- f. Fine art in all forms such as paintings, drawings, carvings, calligraphy, fine arts, sculptures, sculptures, or collages;
- q. applied art;
- h. architectural works;
- i. Map
- j. batik art or other motif art;

- k. Photographic works
- I. Portrait;
- m. Cinematographic works;
- n. Translations, interpretations, adaptations, attachments, databases, adaptations, arrangements, modifications and other works resulting from the transformation
- o. Translation, adaptation, structuring, transformation or modification of traditional cultural expressions
- p. Complications of creation or data,
 whether in a format readable by
 computer programs or other media;
- q. Compilations of traditional cultural expressions during compilation are original works
- r. video games; And
- s. computer programs;

CHAPTER V

Traditional cultural expressions and protected creations
Part Two Protected Works
Article 40 paragraph 1

Part II Designation AM 7 (1)

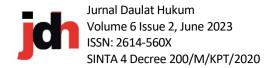
Conclusion

In Indonesia

- a. The existence of Moral Rights and Economic Rights where the distribution of moral rights and economic rights has a legal protection period if the Author and Work have been registered.
- b. Legal Protection under US Section 40 and Specifically for Works of Applied Art Under Section 59 the legal protections are different
- c. Author's validity period plus 70 years (Article 58)
- d. Description of each Legal protection in the fields of science, art and literature, In Malaysia Only for eligible Malaysians and industries
 - a. relate to a person, which means a citizen of Malaysia, or a permanent custodian in Malaysia; And
 - b. copyright validity plus 50 years (section 17)
 - c. relating to a legal entity, means a legal entity established in Malaysia and established or granted a legal entity under the laws of Malasia

4. Conclusion

The means of social engineering where comprehensive laws and regulations can create effective protection of citizens' rights where laws and regulations must keep abreast of developments in the country one of which is a new phenomenon and until now there has been no implementation regulation is copyright which can be used as an object of guarantee fiduciary by looking at the regulations in Indonesia and Malaysia and the issues to be raised are (1) How can a work be used as a fiduciary guarantee in Indonesia and Malaysia (2) What is the comparison between Indonesian and Malaysian copyright regulations In Indonesia, even though it already exists in Article 16 paragraph 3 of Act No. 28 of 2014, the mechanism for developing works as a fiduciary guarantee experiences many obstacles, namely regarding the time limit for protection, asset valuation, and the revision of Bank Indonesia Regulation (PBI) No. 9/6/PBI/2007 regarding collateral. credit, but if you look closely, the cause of these obstacles is due to the lack of qualifications regarding which copyrighted objects can be used as fiduciary guarantees and what conditions must be met in order to be used as objects of fiduciary guarantees which will later refer to Article 40 paragraph (1) whereas In Malaysia, although in the 1987 copyright deed 332 it is not very clear because it is still in the process of designing by intangible property, where the ownership of Intellectual Property Rights has developed intangible asset-based credit, through the Malaysian Intellectual Property Company (MyIPO) and the Inland Reveneu Board of Malaysia. (LHDN) has provided the infrastructure in providing guarantees for comparative regulations in Indonesia consisting of 14 chapters and in Malaysia 8 which are more detailed about legal protection in Indonesia.



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