

Arrangement for Determining the Cost of ... (Aditya Ratna Sanjaya & Peni Rinda Listyawati)

Arrangement for Determining the Cost of Motorized Transportation Services for Public Goods Based on Justice Values

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> Abstract. Determination of Motorized Transportation Service Fees for General Goods is one of the important elements in a Transportation Service business. In terms of economic income for the company, there are various considerations in determining these costs. In the legislation, there is already a pattern for determining these costs, it's just that not all business actors apply it in their respective service businesses. The fairness of the various factors that are considered in determining service costs is also the focus of business actors. Supervision and law enforcement from the government are constantly questioned in their realization. This study aims to determine and analyze the regulation of determining motorized transportation costs for general goods. To determine and analyze the value of fairness in determining these costs and how to solve them. This study uses an empirical legal research method, with analytical descriptive research specifications, using qualitative data types and data sources used are primary data and secondary data, data collection methods through literature studies and interviews using primary data and secondary data. While the data analysis method in this study uses a qualitative analysis method using primary data and secondary data that have been analyzed. The conclusion of this study regarding the regulation of determining the cost of motorized transportation services for general goods is to use the benchmark of PM Regulation No. 60 of 2019 which has been adjusted to the needs in the field for each business actor. Meanwhile, regarding fairness in determining the cost of service fees, it is still quite fair.

Keywords: Company; Motorized; Regulation; Transportation.

1. Introduction

Article 33 Paragraph (4) of the 1945 Constitution states, "The national economy is organized based on economic democracy with the principles of togetherness, efficiency with justice, sustainability, environmental awareness, independence, and by maintaining a balance of progress and national economic unity", which is a reflection of the ideals of the nation's founders to realize the economy in Indonesia as a parameter of welfare for all citizens. The broad scope of the economic sector in Indonesia in particular means that justice must play a role in the sustainability of the process in the field. Law as a role in economic development in Indonesia is already apparent from the 1945 Constitution, not only in Article 33 but also reflected in Article 27 paragraph (2) which states "every citizen has the right to work and income that is decent for humanity". The mandate of the Constitution has not yet been implemented and is still an ideal that we must achieve.

The role of law as an umbrella or rule of the game in the economy in Indonesia is something vital, protection that is the nature of the existence of law becomes the main focus that is to be achieved. The task of law is to prepare new norms, which must apply to and in circumstances that change old human relations into new human relations. In determining these new norms, the law must always try to find a way or resolution of the problem as fairly as possible, especially for the weak party.

One of the fields in the development economy is the field of goods transportation, where until now the Services for transportation or more specifically Goods Transportation Services, have been divided into two based on Article 160 of Law No. 22 of 2009 concerning Traffic and Road Transportation which states "goods transportation by public motorized vehicles consists of: general goods transportation and special goods transportation". Then continued in the Explanation of Article 160 letter a of Law No. 22 of 2009 concerning Traffic and Road Transportation is goods transportation that what is meant by general goods transportation is goods transportation in general, namely goods that are not dangerous and do not require special facilities.

The task of a general freight company actually seems simple, namely by delivering goods from customers from the loading point to the unloading point, where in this transaction several rights and obligations arise. The main obligation of a general freight company is to ensure the safety of the customer's goods that are sent with or without damage and/or deficiencies, then the rights that arise for a general freight company are to receive payment or shipping costs for services that have been performed, namely shipping goods. Article 6 of Law No. 8 of 1999 concerning consumer protection which states "the right of business actors is the right to receive payment in accordance with the agreement regarding the conditions and exchange value of goods and/or services traded"

has regulated the rights of business actors, so that the cost of shipping company services is important in the business process carried out by business actors.

In the process of determining the cost of shipping services, it has gone through different concoctions from each business actor, where in this determination one of them is the consideration of regulatory factors. Strict regulations cause order in the flow of the goods and/or services trade process, but not infrequently also become a double-edged sword for business actors. Justice is also a request from the business actor's side, meaning that the implementation of a "strangling" regulation must be balanced with benefits that help the business flow process being carried out. The principle of justice in question is every decision of the government administration organizer that must reflect proportional justice for every citizen.¹

The big question of several issues is how effective all these regulations are in dealing with problems on the streets related to freight transportation, this has become the focus of several researchers and regulators to find a middle ground to create harmony between the two. The import restriction policy is also a step taken by the government to pressure motorized transportation service business actors to use domestic products, instead of so that the taxes paid can enter the country and later their allocation will also return to business actors in Indonesia. This perspective is not entirely considered correct by freight transportation business actors, a policy that once again strangles them forces them to determine very competitive shipping costs.

Therefore, it is necessary to discuss thoroughly from a legal and/or economic perspective regarding the regulation of determining the cost of motorized transportation companies for general goods and whether it already has a value of justice in the regulation. The purpose of this study is to find out and analyze the implementation of the regulation of determining the cost of motorized transportation companies for general goods based on current legal regulations and to find out and analyze the value of justice in the regulation of determining the cost of determining the cost of motorized transportation companies for general goods based on current legal regulations and to find out and analyze the value of justice in the regulation of determining the cost of motorized transportation companies for general goods.

2. Research Methods

The method used in this study is empirical juridical, in this study in addition to using the legal provisions applicable in Indonesia, also uses the opinions of experts in certain legal fields, especially those related to this study. The research specifications used in this study are analytical descriptive because they aim to provide a comprehensive and in-depth picture of the regulation of determining the cost of motorized transportation services for general goods based on the value of justice. This is expected to be able to solve the problem by explaining the

¹ Koentjoro Purbopranoto (1975). Some Legal Notes on Governance and State Administrative Justice. Bandung. Alumni. p. 29-30.

problem by explaining the object of research as it is based on the facts obtained during the study. data collection in this study was carried out by means of literature study and interviews. Primary data collection in this study was obtained using the interview method, namely a method carried out by asking direct questions to respondents in a directed manner (directive interview) and in depth (depth interview) by referring to a list of questions that had been prepared in advance. This interview was conducted openly to authorized officials, namely Motorized Transportation Service Business Actors for General Goods, the Semarang City Transportation Agency, and other related agencies that can clarify issues related to existing data. From the interview results, it is expected to provide a comprehensive picture of the regulation of determining the cost of motorized transportation services for general goods based on the value of justice. Secondary data collection in this study uses the literature study method, collecting books, documents, scientific data, read and reviewed which is a study of laws and regulations, literature, documents, writings of legal experts and writings that are closely related to this study. Primary data and secondary data collected in the study will be analyzed qualitatively to achieve clarity of the problems to be discussed. With the qualitative analysis method, this study will produce analytical descriptive data, namely what is stated by respondents in writing or verbally and also real behavior that is researched and studied as something whole.

3. Results and Discussion

3.1 Implementation of the Regulation on Determining the Cost of Transportation Services for Motorized Transportation Companies for General Goods Based on Current Legal Regulations

A perfect competition market is a type of market with a very large number of sellers and buyers and the products sold are homogeneous. Prices are formed through market mechanisms and the results of interactions between supply and demand so that sellers and buyers in this market cannot influence prices and only act as price takers. Goods and services sold in this market are homogeneous and cannot be distinguished or in other words all products look identical.²

The perfect competition market is considered suitable to be embedded in the Transportation Services or Motorized Transportation business for General Goods, because with dynamic competition between companies that continue to increase on the one hand, customers are also increasing little by little but there is no significant price change related to shipping costs. Customers and business actors cannot raise or lower prices unilaterally in the price bargaining process, on the

² Sumar'in, (2013). Islamic Economics: A Microeconomic Approach from an Islamic Perspective. Yogyakarta. Graha Ilmu. P. 156.

one hand consumers greatly determine market position, because consumers are the ones who play a role in determining the traffic of goods and services.³

Competition in economics can be measured by the price competition of the same product between competing companies. A company can have high competitiveness if its price is lower than the price of its competitors' products and vice versa. Transportation services or motorized transportation for general goods usually have very tight competition, especially regarding the determination of shipping costs. Joko Pamungkas, operational manager of a business unit of a transportation service company in Semarang City, said that for a single trip from Jakarta to Surabaya there is a price difference if the route is the other way around. Continuing his explanation, that the cost of transportation can reach Rp. 150, - (one hundred and fifty rupiah) per kilogram, this can certainly provide a brief conclusion that in the transportation business, the profit is thin or not much. The author's interview with one of the founders of a company in the field of motorized transportation services for general goods in Semarang City, Daniel Budi Setiawan, there is a kind of government policy that burdens transportation service business actors. When procuring capital goods in the form of head tractors and semi-trailers, the government limits it using import restriction policies.

The government has implemented restrictions on truck imports as stated in the Regulation of the Minister of Trade of the Republic of Indonesia Number 3 of 2024 concerning Amendments to Ministerial Regulation Number 36 concerning import policies and regulations. This step was taken to filter the truck fleet units that exist and are operated in Indonesia. Several ATPMs or Sole Agents of Brand Holders in Indonesia benefit the most in this case, because business actors are required or at least advised to make purchases of capital goods investments at ATPMs that already exist in Indonesia. In fact, based on the facts that have been explored based on experience in the field, according to Daniel Budi Setiawan, the fleet units that are often traded by ATPMs in Indonesia do not have the specifications expected by business actors.

Several reasons are the background to why business actors' interest in renewing their capital goods by purchasing fleets from local ATPMs seems to be declining, because in terms of life time or fleet age it can be predicted not to be as long as European units, especially the focus on engines or engine power. The purchase price is too expensive when compared to buying directly from European or even Asian manufacturers, which is the next reason why the purchasing power of business actors in Semarang City for truck fleets has decreased. All of these reasons certainly end in repair costs that tend to increase. According to Markus Darmawan Suryaatmadja, companies with a small number of fleet units or around 10 units will certainly be relegated from the market segment because

³ Suhrawardi K. Lubis, Farid Wajdi, (2016). Islamic Economic Law. Jakarta. Sinar Grafika. p. 22.

they do not have a striking differentiation. Customers who choose transportation services certainly consider using companies that have large numbers of transportation, in addition to being more convincing in terms of business, considerations of safety and security of shipping goods, as well as the availability of fleets to transport goods are also reasons for choosing services or customers.

The condition of the transportation world, especially in the expedition or trucking sector, has declined, with truck sales being the most visible sign. Based on data from the Association of Indonesian Automotive Industries (Gaikindo), national truck wholesales (factory to dealer) sales fell 15% year on year (yoy) to 54,427 units from January to October 2024. In detail, wholesale sales of trucks with a Gross Vehicle Mass (GVM) of more than 24 tons, which are allowed to be imported in used condition, also experienced a 13% yoy decline to 15,331 units until October 2024.⁴

Before the Covid-19 pandemic, the trucking business tended to grow rapidly. While during the Covid-19 pandemic, many trucking businesses suffered losses. The total number of companies carrying out trucking businesses throughout Indonesia is 1,900 companies. During the Covid-19 pandemic, it is estimated that only 40% of the truck fleet was operating. The company's turnover averaged 60% - 90%. Around 60% of trucks were idle and not operating because there was no cargo being transported. Many trucking companies had difficulty paying their vehicle credit installments, which were a burden because the vehicles were not operating. The focus of many companies during the Covid-19 pandemic was trying to retain employees so that there were no layoffs.⁵

The development of motorized transportation companies for general goods is not difficult in principle, because there is no burden of highway investment, where it is known that the construction of large highways is borne by the government. So what happens is that business actors or companies providing motorized transportation services for general goods or expeditions can purchase as many fleet units as desired with careful consideration because the investment made is only limited to the procurement of capital goods.a.

There are three economic goals that guide the company's strategy, policies and tactics that are almost always present in every corporate organization. One of the main goals of the company is to make a profit. According to Warren et al., this is not entirely true. Companies need profit to continue their business, to maintain the continuity of income flow into expenses. Large profits will encourage capital

⁴Accessed from: https://www.cnbcindonesia.com/research/20241119101949-128-589313/penjualan-truk-lesu-4-emiten-ini-jadi-korban, on January 20, 2025, at 10:59 WIB.

⁵ Haryo Kusumastito, (2022). Reconstruction of the Regulation of Import Duty Exemption Facilities for General Motor Vehicle Imports Based on Justice Values. Dissertation. Semarang City, Sultan Agung Islamic University. P. 148.

owners to invest their capital in the company to expand their business, and conversely low profits will encourage capital owners to withdraw their capital.⁶

Transportation services have characteristics in shipping costs that tend to lead to a reasonable level because all companies have an equal or equally strong position in the transportation services market. If the tariff is greater than a reasonable level, then the company will add vehicles and the emergence of new companies will cause inventory to increase so that the tariff will fall to a reasonable level. However, on the contrary, if the tariff is too low, many companies will lower their offers, causing inventory to fall so that the tariff increases to a reasonable limit. This situation facilitates the growth or decline of transportation companies, where no company seizes a monopolistic position.⁷

Regulation of the Minister of Transportation Number 60 of 2019 concerning the Implementation of Goods Transportation by Motorized Vehicles on the Road (PM 60 of 2019) has provided an example of a guideline for a goods transportation tariff formula with a fixed cost formula which includes; a. Vehicle depreciation, b. Loan interest rates, c. Licensing and administration, d. Salary of vehicle operators or crew, and e. Vehicle insurance plus variable costs which include; a. Fuel usage, b. Oil/lubricant usage, c. Tire usage, d. Vehicle maintenance, e. Other costs plus the entrepreneur's profit divided by the weight of the load multiplied by the distance traveled.

Vehicle depreciation is part of the fixed costs that are one of the components in calculating shipping rates for shipping companies. Along with the time of use of a fixed asset, at the same time the fixed asset will begin to decrease its ability or begin to experience obsolescence to create goods and services. The reduction in the ability of this fixed asset is called depreciation.⁸ The residual value and useful life of an asset are reviewed at least at the end of each financial year and if the results of the review differ from previous estimates, the difference is treated as a change in accounting estimate.⁹



⁶ Sukanto Reksohadiprodjo, (1984). Introduction to Corporate Economics, Yogyakarta. BPFE. p. 40.

⁷ M.N. Nasution, (2015). Transportation Management, 4th Edition, First Printing. Bogor. Ghalia Indonesia. p. 97.

⁸ Winston Pontoh, (2013). Accounting Concepts and Applications. West Jakarta. Moeka Publisher. p. 358.

⁹ Dini Gustasi, (2014). Analysis of Accounting Treatment of Tangible Fixed Assets and Its Impact on Company Profit. Batam. Batam State Polytechnic. p. 6.

The shrinkage in the freight transport business is clearly visible in its capital goods, namely head tractors and semi-trailers. Capital goods purchased in new condition, after arriving in the hands of the company and then used operationally, the asset value of the capital goods decreases or in other words has become used or not new. This is already understood by business actors, therefore the majority of transportation service companies will renew their fleet units at least once every 5 (five) years to obtain quality performance. In addition to the quality being pursued, until now the use of truck fleets has an emission limit, which is at least Euro 4. If it is below Euro 4, it is not declared operationally feasible on the road.

Licensing and Administration are an inseparable part in determining the cost of shipping services. Licensing can even be categorized for movable assets, namely main capital goods consisting of head tractors and semi-trailers and immovable assets such as office buildings. In terms of truck licensing, it starts from the time the truck is brought in, the first permit is a storage permit if imported from abroad. There are also other permits in the form of managing a motor vehicle owner's book (BPKB) and also a vehicle registration certificate (STNK), both of which are absolute permits that must be owned by goods transportation service business actors. Other permits are the Type Test Letter (SUT) which is intended for new truck fleet units entering Indonesia and also the Type Test Registration Letter (SRUT) for each fleet unit that has received an SUT.

For licensing on immovable assets, namely offices and workshops, there are location permits or currently referred to as the Approval of Suitability of Space Utilization Activities (PKKPR), building permits (IMB) or currently called Building Construction Approval (PBG). All permits owned by the company must be complete in order to achieve good corporate governance. All permits and administration incur costs that become the burden of the company, so it is quite appropriate if permits are a determining factor in the cost of shipping services.

The salary of the operator or crew of the vehicle is also one of the factors determining the cost of the fare. The amount of the driver's salary is differentiated through the internal policies of each company. Some set it at 40% of the total shipping cost, some set it at more, namely 45% of the total shipping cost. In this case, the driver is the spearhead in the business process carried out by the freight company. The selection of drivers is also very selective in order to get quality drivers.

According to the Author's research results, the determination of transportation service costs can be done by calculating per Kilogram or the number of trips agreed upon between business actors and customers. The calculation of the fixed transportation service cost component is 40% as the cost of goods sold (HPP) for driver incentives, loading and unloading costs, toll fees, use of diesel fuel, and the resulting shipping costs. The next component of 40% is calculated as business

costs for spare parts, oil, tires and batteries, employee salaries and company installment payments related to banking facilities, so that a margin of 20% is left over which is calculated as the result of business profit.

Pricing can also be done based on the itinerary or number of trips made by the service provider. This is usually done for cargo that is only in cities or within the city, because the price is relatively cheaper, then by determining the itinerary or in other words "wholesale", the service provider will offer it to the customer. For example, sending instant noodles from Semarang to Salatiga. With the itinerary method, usually the transportation service will provide a wholesale price for several trips (round trip or connecting shipments to other cities) so that the value or cost figure can still be included in the calculation of variable costs.

The selection of determining the cost of freight transportation services currently uses 2 types, based on kilograms or trips. All customers will in principle accept the price offered, but often customers or service users will make offers until they find a cheaper price. This certainly has an impact on price competition among freight transportation business actors. As the author has explained above, this freight transportation business activity is a perfect competition market where one or a group of motorized transportation business actors for general goods cannot make their own decisions in determining the price of transportation services. Business actors will tend to provide the lowest possible price to customers or there will be a price war in it.

The challenge in determining the cost of freight transportation services does not stop at price wars, but goes beyond that. Freight or expedition services are intangible services, cannot be held and cannot be seen. The results of production are in the form of transportation services that cannot be stored in storage space like tangible objects, so that services that have been produced and provided to customers, including prices per kilogram and also rates, will soon be lost forever if not sold at the right time. If the transportation service is not immediately sold when the vehicle is operational for production, then this is a loss for motorized transportation service business actors for general goods.

Therefore, based on the standard rules stated in Attachment IV of PM 60 of 2019, currently business actors apply the procedure for determining shipping costs plus improvisation in each company. This adjustment is a secret of each company because it contains experience, knowledge, failure and also success from running a transportation business in the field. Competitive prices make the competition in the freight transportation service business a land that has the "law of the jungle". Those who cannot adapt to the times, relationships with customers, competitive price offerings and understanding of fulfilling customer orders will not last long in the motorized transportation service market for general goods.

3.2 The Principle of Justice in the Regulation of Determining the Cost of Services of Motorized Transportation Companies for General Goods

Justice cannot be categorized as a virtue if in its dimensions it is not related to social aspects, especially in relation to human relations. Aristotle prioritizes activity as an element that must be fulfilled in justice in order to become a virtue. Law is an instrument or social tool which is expected to be valid and work in the community environment as the purpose of the law itself. The application of law in the community environment is actually as important as the creation of law, the discovery of law and law enforcement. The application of law in the community environment is expected so that the law is implemented according to its function, namely to create order and peace based on justice.¹⁰

In his reflection on law, Aristotle stated that law is the same as reason or intelligence. From this thought, Aristotle concluded that if someone uses law as a medium to govern, that person has given a place for his intelligence to govern. On the other hand, if someone places humans as a medium to govern, it is certain that destruction will strike at any time. Aristotle said this because he believed that no matter how wise a human is, he will still have hidden lusts and desires to fulfill his personal desires. Therefore, only law is neutral without lust and desires, so it is appropriate to be placed as high as possible to run the government.¹¹

In the explanation above, it is clear that Aristotle believes that law can foster a sense of good morality and high wisdom in every individual who carries it out. This can be reflected in the situation regarding the determination of motorized transportation service fees, where in its determination it also has the influence of policies made by the Regulator in this case the Ministry of Transportation and other agencies. Every regulation made by the law maker certainly has a prohibitive nature that regulates people, communities, bodies, groups to submit to what has been written in the regulation.

Regulation plays an important role as a rule of thumb in the business process of motorized transportation services for general goods, in addition to providing value from the positive side, in reality the negative side is still felt by entrepreneurs. Justice is always relative in meaning by each group, this is a reflection that the rules can never be evenly distributed in touching all segments of society. Something that needs to be recognized is that several regulations governing general goods transportation are considered quite effective.

Aristotle explains justice with the phrase "justice consists in treating equals equally and unequalls unequally, in proportion to their inequality." For equal

¹⁰ Citra Ayu Kishardian, dkk, "Konsep Hukum dan Keadilan Dalam Perspektif Aristoteles". Jurnal Pendidikan, Seni, Sains dan Sosial Humonioral ISSN 1111-1111, Forum Riset Ilmiah Kajian Masyarakat Indonesia (FORIKAMI), (2023)

things are treated equally, and unequal things are treated unequally, in proportion to their inequality.¹² Aristotle in interpreting justice is greatly influenced by the element of ownership of objects. Ideal justice in Aristotle's view is when all elements of society receive an equal share of all objects in nature. Humans by Aristotle are seen as equal and have the same thing regarding ownership of something.¹³ Aristotle's view provides a sufficient description of justice applied to the business process of motorized transportation services for general goods.

According to the results of the research conducted by the Author, business actors only place regulatory justice at the point of "quite effective". This certainly provides room for criticism in its implementation, especially since the word sufficient is only considered as a metaphor between satisfied and dissatisfied, or fair and unfair. The perspective of justice is still in a gray area when viewed from the perspective of business actors.

The habit of business actors who transport tonnage of 60 tons, coupled with the concept that the larger the load transported, the more profitable it is also results in the potential for overloading and excess dimensions being easily found in Semarang City. Likewise, law enforcement carried out by related agencies is considered still not effective enough. According to Joko Pamungkas, the implementation of supervision and sanctions has not been seen to be encouraged by the Transportation Agency. Violators of ODOL regulations are still easily found on highways, both on class 3, class 2 or even class 1 roads.

Weak supervision and ineffective sanctions imposed by the agency provide loopholes for business actors to continue running their businesses as usual or in other words as if there were never any ODOL regulations. The principles of law enforcement on ODOL can be reflected in the sanctions regulations that have been set, but in fact they are still minimally implemented or have even been implemented but not comprehensively due to the large number of business actors engaged in motorized transportation for general goods.

On the one hand, business actors consider that regulators are quite fair in their efforts to broadcast this ODOL policy, because they are still considering the positive side, namely that if this ODOL policy is truly implemented comprehensively, various benefits will arise. First, in terms of maintenance. Business actors admit that the less tonnage carried, the more repairs such as tire replacement, spare parts, oil will be reduced in expenditure. This is certainly welcomed positively by business actors in the field of motorized transportation services for general goods. Second, in terms of lifetime. The service life or use of their capital goods will be longer because of the regularity of the load threshold,

¹² O. Notohamidjojo, (1971). Masalah Keadilan. Semarang. Tirta Amerta. p. 7.

¹³ Friedrich Carl Joachim, (1993). Filsafat Hukum ; Perspektif Historis. Bandung. Nuansa dan Busamedis. p. 239.

thus reducing the potential for damage to the truck fleet unit and can be used to travel more agilely. Third, in terms of road use. According to the results of research conducted by the author, business actors admit that the more business actors are aware of ODOL regulations, the roads in Semarang City will be better maintained because they are rarely passed by trucks with overloaded loads.

Fair or unfair from a legal perspective is almost the same. Aristotle's concept that says that even the wisest of humans still have lusts, so if the rule maker still follows lusts, then justice will not be achieved, it turns out that this has been expressed in Q.S An-Nisa. Similarly, the sentence "fair enough" turns out to be just a figure of speech that means that humans never have the word satisfied, no one will ever feel that justice is truly being upheld because in truth justice belongs only to Allah SWT. Like one of His names, namely Al-Muqsit or the Most Just, then justice should only belong to Allah SWT.

In accordance with the fifth principle of Pancasila which states that social justice must be upheld in national life so that its benefits can be felt by all people in Indonesia. All of these things can be achieved with government intervention in terms of providing justice for business actors to provide maximum impact in the business process of public goods transportation services. Likewise with the intervention of business actors who are also the successors of all regulations issued by the government. The role of regulators is very important in providing a sense of justice, because the government has full authority to implement all regulations in Indonesia. So that justice can be evenly felt by all business actors in Indonesia as the realization of the fifth principle of Pancasila.

4. Conclusion

Based on the discussion and analysis that has been described, the Author draws conclusions. First, the current regulation for determining the cost of motorized transportation services for general goods, motorized transportation business actors for general goods determine their service costs by referring to existing regulations, namely the Regulation of the Minister of Transportation of the Republic of Indonesia Number PM 60 of 2019 concerning the Implementation of Goods Transportation by Motorized Vehicles on the Road. Although in practice there is still improvisation or adjustment in each business actor. This is done to obtain maximum benefits from the economic side and/or income for the Company. Second, Justice in the regulation for determining the cost of motorized transportation services for general goods as reviewed by the Author that justice belongs only to Allah SWT. However, the government must continue to review the regulations that have been issued. Socialization, supervision and enforcement are aspects of an inseparable whole. The assessment of "fair enough" should have an impact on improvements from internal regulators or policy makers. This should be a trigger to fix what is wrong and continue to maintain what is right.

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