

RESETTING CORPORATE CRIMINAL LIABILITY IN THE INDONESIAN CRIMINAL LAW SYSTEM

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ABSTRACT

A corporation is a group of people who are organized with the aim of seeking profit, both legal entities and non-legal entities. Corporations as legal subjects were initially only regulated in the field of civil law. In the field of criminal law, especially the Criminal Code, there is no such thing as a corporation as a subject of criminal law. Although not known in the Criminal Code, corporations as subjects of criminal law and corporate criminal liability are regulated in Special Laws outside the Criminal Code. Until now, there have been many laws outside the Criminal Code that regulate corporations as legal subjects and their criminal liability. This includes regulations issued by several law enforcement agencies, including the Supreme Court issuing the Regulation of the Supreme Court of the Republic of Indonesia Number 13 of 2016 concerning Procedures for Handling Criminal Cases by Corporations. Then the Attorney General's Office issued a Circular Letter of the Attorney General of the Republic of Indonesia Number B-036/A/FT.1/06/2009 regarding Corporations as Suspects/Defendants in Corruption Crimes addressed to the Heads of High Prosecutors throughout Indonesia, which was followed by the issuance of the Regulation of the Attorney General of the Republic of Indonesia. Indonesia Number PER-28/A/JA/10/2014 concerning Guidelines for Handling Criminal Cases Subject to Corporate Law. All of these are attempts to hold corporations accountable. In order for corporations to become subjects of criminal law and can be held criminally responsible, they need to be accommodated in the latest Draft Criminal Code. And also corporate criminal liability has legal certainty.

Keywords: Corporation, Criminal Liability, Subject of Criminal Law

INTRODUCTION

As we already know, a corporation is an association of a group of people who are organized and/or wealth with the aim of seeking profit, both legal persons and non-legal entities, whose managers have rights and obligations Ali (2015). The word corporation itself comes from the Latin *corporare* which consists of *corpus* which means body or giving body or making up. Thus, a corporation is an entity created by law, Disemadi (2019).

In the beginning, corporations as legal subjects were more regulated in the field of civil law, people were not the only legal subjects (*natuurlijke person*), but there were legal entities (*rechtspersoon*) as well as legal subjects. Legal entities themselves have rights and can also carry out legal actions, have their own assets and through intermediaries their management can be sued and sued before the court.

In the field of criminal law, corporations are not known as legal subjects, as we can see in the Criminal Code (KUHP). Because the Criminal Code is a legacy of the Dutch colonial government whose legal system adheres to the Continental European legal system (civil law). In countries that adhere to the civil law legal system, they are a bit behind in terms of regulating corporations as subjects of criminal law, in contrast to countries that adhere to the common law legal system, which has regulated corporate responsibility and this has been started since the industrial revolution. Corporations are not regulated as legal subjects in the field of criminal law in the civil law legal system, because they accept the principle that says "*societas/university delinquere non potest*" which means that legal entities/associations cannot commit criminal acts. In the civil law legal system, there is no such thing as "collective responsibility" for the mistakes of only one person, they only know that a criminal act can only be committed by a person (*natuurlijke persoon*) (Amdani 2013).

In the development of science and human life, the types and forms of crime in society also develop. Forms of crime are also committed by corporations, so there are pros and cons of difficulties in asking for accountability. As regulated in Article 59 Book I of the Criminal Code which states that "in terms of determining the punishment for a violation of the board, a member of a board of directors, or a commissioner, then the sentence is not imposed on the board or commissioner, if it is evident that the violation has occurred outside their responsibility". Which in the end, based on Article 91 of the Criminal Code of Dutch colonial heritage or Article 103 of the Criminal Code which has been adopted by Indonesia, allows regulations outside the Criminal Code to be made to deviate from the General Provisions of Book I of the Criminal Code. Thus the *Wet Economische Delichten* (WED) was born in 1950 in the Netherlands, which regulates economic crimes and stipulates that corporations can commit criminal acts and can be held criminally responsible. Since 1976 through the Law dated June 23, 1976

(Sbt. 377, effective September 1, 1976) in the Netherlands, it is considered that legal entities or corporations can commit criminal acts and can also be held criminally responsible before the applicable law. This provision also initiated the birth of Law no. 7 Drt of 1955 concerning the Investigation, Prosecution and Judiciary of Economic Crimes in Indonesia, which stipulates that corporations are also legal subjects.

This is in line with what was conveyed by Peter Gillies who said that corporations or companies or legal entities are people or humans in the eyes of the law, thus capable of doing things as well as humans who are also recognized as having wealth, entering into contracts and being able to account for the crimes they have committed.

Crimes committed by corporations or corporate crimes are also commonly referred to as economic crimes, where these crimes can be committed by anyone, both individuals and corporations. This corporate crime is generally a form of unlawful act committed by a corporation, especially related to the executive or management of the corporation.

Corporate crime is categorized in the form of white collar crime. This crime has a consequence, namely the denial of the theory that the occurrence of crime is due to poverty, this crime tends to be organized and transnational in nature and this corporate crime is included in the category of white collar crime (Astuti 2021).

White collar crime itself which Sutherland (1949) calls white collar crime which is defined as "a crime committed by a person of respectability and high social status in the course of his occupation". That the crimes committed by this group of people have caused far greater harm to society than street crimes.

In Indonesia, corporations as subjects of criminal law have been used since the promulgation of Law no. 7 Drt In 1955, to this day there are many laws and regulations outside the Criminal Code which regulate corporations as legal subjects and their criminal liability (Reksodiputro 2004).

The purpose of this research on corporate criminal liability is to see the extent to which the provisions regarding corporations are subject to criminal law and the extent to which criminal liability will be imposed on corporations. This research is significant, considering the development of science and technology, the more sophisticated and widespread the crimes that can be committed by corporations will be, so it is necessary to make a special law that regulates corporations and also really needs to be accommodated in the latest Draft Criminal Code.

The theory of legal certainty is used to see the extent to which the regulation of corporate criminal liability is accommodated in Indonesian criminal law. And how serious are we in dealing with corporate crimes and their responsibilities.

RESEARCH METHOD

This research is a normative law research using normative case studies in the form of products of legal behavior, for example reviewing laws. The normative legal research method or the library legal research method is a method or method used in legal research that is carried out by examining existing library materials (Soekanto 2009) The first stage of normative legal research is research aimed at obtaining objective law (legal norms), namely by conducting research on legal issues. The second stage of normative legal research is research aimed at obtaining subjective law (rights and obligations). The subject of the study is the law which is conceptualized as a norm or rule that applies in society and becomes a reference for everyone's behavior. So that normative legal research focuses on an inventory of positive law, legal principles and doctrines, legal findings in inconcreto cases, legal systems, synchronization levels, legal comparisons and legal history. The approach method in this research is the statutory approach (Muhammad 2004).

This research is descriptive in nature, that is, it describes the symptoms in the community towards a case under study. The approach taken is a qualitative approach which is a research procedure that produces descriptive data. The author uses a qualitative approach with the aim of understanding or understanding the symptoms under study. The author conducts research with the aim of drawing out legal principles (*rechtsbeginselen*) that can be carried out on written positive law and unwritten positive law.

DISCUSSION

1. Corporate Regulations as Subjects of Criminal Law

In the field of legal science, legal subjects are every person with rights and obligations, both individuals and legal entities. Legal subjects according to legal science are known to be of two kinds, namely legal subjects in the form of people (*natuurlijke persoon*) and subjects in the form of legal entities (*recht persoon*) such as foundations, companies, cooperatives and others.

Thus, legal entities or corporations as legal subjects are only known in the field of civil law, especially business law. In the field of criminal law, corporations are not recognized as legal subjects.

The subject of criminal law is only natural people (natuurlijke persoon), because the Indonesian criminal law system adheres to the classical school of individualism, indeterminism and accepts the principle of delinquere non potest universality or the principle of societas delinquere non potest, the principle of culpability or the principle of geen straf zonder schuld, as well as the principle of retaliation. Thus, Prodjudikoro (1986) said that only a human being can become a legal subject.

Making the subject of criminal law against corporations still leaves pros and cons to this day, as well as the pros and cons of corporate liability as a subject of criminal law. However, in substance, the debate seems to be over, because almost all experts, both those who adhere to the Continental European legal system (civil law) and those who adhere to the Anglo Saxon legal system (Common Law) have recognized and accepted corporations as subjects of criminal law. Oemar Seno Adji gave an opinion that the basis for the possibility of criminal prosecution against corporations is not only on utility considerations, but also on theoretical grounds.

The teachings of Von Savigny and Von Feurbach were the beginning of the entry of corporations as subjects of criminal law. Because of this teaching, the two experts are widely opposed by other experts who say that corporations are legal fiction, thus they cannot speak, have no soul, have no voice, have no thoughts, and have no actus reus and mens rea in criminal law.

According to Bambang Poernomo (2004), a corporation or legal entity can be convicted by means of an expansionary approach to punishment in the theory of recht persoon interests, in line with the deelneming theory and the principle accessories theory. Legal interests that are regulated and protected by law can change with changing times and circumstances, in line with the progress of legal awareness in the community. The possibility of opening a legal entity as a subject of criminal law can be included in the renewal of the codification of criminal law (New Criminal Code).

Regarding the development of corporations as legal subjects who can be held criminally responsible. Prof. Muladi is of the opinion that the corporation is the maker and is responsible for paying attention to the development of the corporation itself. Because if only the administrators can be punished, it is not enough. With the punishment of the corporate management, it does not necessarily provide sufficient guarantee that the corporation has not committed an unlawful act and is prohibited by law.

In Indonesia itself, efforts to reform the criminal law have been carried out since 1964, although since 1963 it has also been carried out, but the changes occur between one concept and another that have been designed by lawmakers, inseparable from political considerations. , sociological, philosophical, and practical considerations of implementing legal reform in Indonesia.

Efforts to include corporations as subjects of criminal law have begun to show results since the promulgation of Law no. 7 Drt of 1955 concerning Investigation, Prosecution and Judiciary of Economic Crimes in the State Gazette no. 27 of 1955. And until now, there have been many laws and regulations outside the Criminal Code in Indonesia which regulate the issue of criminal liability of corporations.

Putra Jaya (2019) among the Indonesian laws and regulations that regulate criminal acts committed by corporations as subjects of criminal law, the responsibility is only borne by the following people:

- a. Law Number 1 of 1951 concerning Manpower
- b. Law Number 2 of 1951 concerning Accidents
- c. Law Number 3 of 1951 concerning Labor Inspection
- d. Law Number 12 of 1951 concerning Firearms
- e. Law Number 3 of 1953 concerning the Opening of Pharmacies
- f. Law Number 22 of 1957 concerning Labor Settlement
- g. Law Number 3 of 1958 concerning the Placement of Foreign Workers
- h. Law Number 83 of 1958 concerning Aviation
- i. Law Number 7 of 1981 concerning Mandatory Reporting on Employment
- j. Law Number 2 of 1981 concerning Legal Metrology
- k. Law Number 3 of 1982 concerning Compulsory Registration of Companies
- l. Law Number 3 of 1989 concerning Telecommunications
- m. Law Number 7 of 1992 in conjunction with Law Number 10 of 1998 concerning Banking

Furthermore, the development of statutory regulations governing criminal acts committed by individuals or corporations as subjects of criminal law as well as corporate criminal liability, including:

- a. Law Number 7 Drt of 1955 concerning Investigation, Prosecution and Judiciary of Economic Crimes
- b. Law Number 5 of 1984 concerning Industry
- c. Law Number 6 of 1984 concerning Pos
- d. Law Number 8 of 1995 concerning Capital Market
- e. Law Number 5 of 1997 concerning Psychotropics
- f. Law Number 22 of 1997 concerning Narcotics
- g. Law Number 23 of 1997 concerning the Environment

- h. Law Number 5 of 1999 concerning the Prohibition of Monopolistic Practices and Unfair Competition
- i. Law Number 8 of 1999 concerning Consumer Protection
- j. Law Number 20 of 2001 in conjunction with Law Number 21 of 2002 concerning Eradication of Criminal Acts of Corruption
- k. Law Number 25 of 2003 in conjunction with Law Number 8 of 2010 concerning Prevention and Eradication of the Crime of Money Laundering.
- l. Law Number 11/PNPS of 1964 concerning Eradication of Subversion Activities
- m. Law Number 38 of 2004 concerning Roads
- n. Law Number 31 of 2004 in conjunction with Law Number 45 of 2009 concerning Fisheries
- o. Law Number 32 of 2009 concerning Environmental Protection and Management
- p. Law Number 18 of 2013 concerning Prevention and Eradication of Forest Destruction.

As we have mentioned above, the Criminal Code does not recognize corporations as legal subjects. However, by looking at the many special regulations regarding criminal acts committed by corporations as subjects of criminal law, it automatically regulates the criminal sanctions that will be given to the corporation. Corporations themselves cannot speak, have no soul, have no voice, have no thoughts, and do not have *actus reus* and *mens rea* in criminal law, so the criminal sanctions given to corporations are not classical criminal sanctions but criminal sanctions in the form of fines or penalties. In addition to imposing the main penalty in the form of fines or penalties, the corporation can also be sentenced to additional penalties in the form of temporary revocation of licenses, prohibition from doing business for a certain time and can also be sentenced to dissolution of the corporation Sjawie (2017).

In addition to the many laws and regulations that have been made to regulate these corporate criminal acts, the Supreme Court as a judicial institution has issued Regulation of the Supreme Court of the Republic of Indonesia Number 13 of 2016 concerning Procedures for Handling Criminal Cases by Corporations (Perma No. 13 of 2016). Issuance of Perma No. 13 of 2016 is to fill the legal vacuum in handling criminal cases committed by corporations.

Apart from Perma No. 13 of 2016 issued by the Supreme Court, the prosecutor's office as an institution with the authority as a prosecutor (public prosecutor), also issued Regulation of the Attorney General of the Republic of Indonesia Number PER-28/A/JA/10/2014 concerning Guidelines for Handling Criminal Cases with Legal Subjects corporation. Prior to issuing the Prosecutor's Regulation, the Prosecutor's Office had first issued a Circular Letter of the Attorney General of the Republic of Indonesia Number B-036/A/FT.1/06/2009 concerning Corporations as Suspects/Defendants in Corruption Crimes addressed to Heads of High Prosecutors throughout Indonesia.

2. Reorganizing Corporate Criminal Liability in Indonesia

Problems faced regarding criminal responsibility related to corporate liability, M. Yahya Harahap (2013) stated several main problems in corporate criminal liability, including:

- a. With regard to the special position of the corporation. What is related to the special position of the corporation is having a legal entity (legal person), because its existence is not a human (natural person).
- b. Another main problem is that the law does not allow or cover criminal liability to reach corporations for criminal acts committed by the board of directors or their management. Thus, in this case the law opens doors and wide opportunities for corporate management to make the corporation a vehicle for committing crimes.
- c. The more widespread crime acts that are not only *mala in se* but have expanded to include criminal offense regulations that are *mala in prohibita*. Thus, one concept that is considered to be able to bridge the wider scope of the crime is corporate criminal liability.

As a legal entity, a corporation certainly has its own legal identity that is separate from the legal identity of the shareholders, directors and all other organs in it. The identity of the corporation will never change despite the addition of new shareholders or new management, as well as the termination or death of existing members. However, the concept of corporate criminal liability as a person (corporate criminal liability) is still a matter of debate. Although there are also many parties who do not support one of the views which says that an intangible corporation is impossible to commit a crime and has a criminal intent that can give birth to criminal liability (Nasution 2022).

Corporate crime is always not a luxury thing in the activities of people's lives, because it is considered not in direct contact with community activities, so it is very rare for us to hear or see in the media coverage of corporate crime. There are several factors that influence this, including:

- a. The crimes that are the priority reported by the public are only conventional crimes that are directly related to their daily activities.
- b. People's views tend to see corporate crime as harmless.

- c. The basis of criminal law concerning the subject of criminal law in this case who is recognized as a subject of criminal law in the Indonesian criminal law system.
- d. The purpose of punishment for corporate crimes is more to repair and compensation.
- e. The knowledge of law enforcement officers about corporate crime cases is still considered very minimal, so it seems that law enforcement officers are reluctant to proceed legally.
- f. Corporate crimes often involve community leaders who have influence in the area, so this is considered to be able to affect the law enforcement process.

As we know and already mentioned above, that in the Indonesian Criminal Code does not recognize corporations as legal subjects who can be held criminally responsible. However, corporations as subjects of criminal law and can be held criminally responsible are regulated in many special laws outside the Criminal Code, as described above. Especially in the Law on Environmental Management and the Law on the Eradication of Forest Destruction. Because these two sectors of life involve corporations as perpetrators of crime.

Due to the absence of a Special Law Regarding Corporate Criminal Liability, as a judicial institution, the Supreme Court issues the Regulation of the Supreme Court of the Republic of Indonesia Number 13 of 2016 concerning Procedures for Handling Criminal Cases by Corporations to fill legal voids, especially the law of criminal procedure in asking for criminal accountability. against corporations. In addition, the issuance of the Perma is to serve as a guide for law enforcement and also to encourage the effectiveness and optimization of the handling of corporate criminal cases.

Presence of Perma No. 13 of 2016 has provided a direction for legal certainty in prosecuting corporations that have committed criminal acts and be held accountable for them. The corporate offenses that can be subject to criminal sanctions are:

- a. The corporation may obtain profits or benefits from the crime or the crime is committed for the benefit of the corporation;
- b. Corporations allow criminal acts to occur; or
- c. The corporation does not take the necessary steps to prevent, prevent a greater impact and ensure compliance with applicable legal provisions in order to avoid the occurrence of criminal acts.

In addition to the issuance of Perma No. 13 of 2016, at the prosecution level, the Prosecutor's Office of the Republic of Indonesia also issued a Circular Letter of the Attorney General of the Republic of Indonesia Number B-036/A/FT.1/06/2009 concerning Corporations as Suspects/Defendants in Corruption Crimes addressed to the Head of the High Prosecutor's Office. throughout Indonesia, which was followed by the issuance of the Regulation of the Attorney General of the Republic of Indonesia Number PER-28/A/JA/10/2014 concerning Guidelines for Handling Criminal Cases Subject to Corporate Law.

In the discourse of the latest KUHAP, several important things must be formulated in determining a corporate suspect in order to ask for criminal responsibility, with the following requirements:

- a. The determination of a corporate suspect must be based on a minimum of two sufficient preliminary evidence in accordance with the Constitutional Court Decision Number 21/PUUXII/2014.
- b. In determining a corporate suspect, the following criteria must be met:
 - 1) Corporations benefit from criminal acts committed by the management/employees of the corporation. In this case, considering the principle of legal certainty, so it can be concluded that the benefits obtained are already happening (material offenses) not what will happen (formal offenses).
 - 2) The criminal act is committed by the controlling personnel of the corporation (as a senior officer or directing mind) in order to fulfill the aims and objectives of the corporation.
 - 3) The corporation does not establish a system, procedure, internal discipline, or supervision and culture that can prevent and prosecute criminal acts.
 - 4) The corporation failed to take action against violations (criminal acts) that occurred within the corporation.
- c. It is also necessary to regulate the rights of the corporation when it is determined as a suspect, namely:
 - 1) The right to obtain an explanation related to the criminal act suspected of the corporation in question.
 - 2) The right to continue to carry out business activities that have nothing to do with the criminal act suspected of being against the corporation.
 - 3) The right to obtain guarantees not to be filed for bankruptcy by creditors at the commercial court at the local district court.

The criteria as formulated above can be integrated into the discourse of criminal procedural law reform, in a separate or special chapter regarding procedures for handling criminal cases by corporations. This is commensurate with the opinion expressed by Romli Atmasasmita, that in relation to the procedure for handling criminal cases by corporations, it is proposed to be formulated in a separate (special) chapter in the draft of the Draft Criminal Procedure Code.

In the future Draft Criminal Procedure Code, the provisions in Article 20 paragraphs (3), (4) and (5) of Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning the Eradication of Corruption Crimes may be adopted.

Thus, to reorganize corporate criminal liability is to carry out a formulation policy to find legal certainty in corporate criminal liability. The policy on the formulation of criminal law regarding corporate criminal liability must be immediately accommodated firmly, not only establishing criminal responsibility for the leaders and management of the corporation, but also for the corporation itself as a legal entity/legal subject. This must be immediately accommodated in the latest Criminal Code Bill, as well as accommodated in the latest Criminal Procedure Code.

Furthermore, it is necessary to synchronize between Special Laws outside the Criminal Code which regulates corporate criminal liability with the latest Criminal Code Bill. In addition, further research and seminars need to be conducted on the development of the concept of corporate criminal responsibility with punishment oriented to the interests of the victim (Sahetapy 2013). And it is also necessary to adopt the latest legal developments, such as settlements with a restorative justice approach, and others.

To fill the legal vacuum regarding corporate criminal liability and ensure legal certainty in its implementation, in addition to the issuance of Perma No. 13 of 2016 by the Supreme Court, it is very necessary to accommodate corporate criminal liability in the Criminal Code Bill, because in the future the role of corporations will increase, especially in industrial society. thus corporate crime will increase. Coupled with the lack of public understanding of corporate crime.

The criminal liability of corporations should be accommodated in the Draft Criminal Code, considering that the Dutch Criminal Code itself has accommodated corporations as subjects of criminal law and can be held criminally responsible. This does not mean that we follow the Dutch Criminal Code, but the Criminal Code that we use today still leaves behind the Criminal Code that was abandoned by the Dutch colonialists, so it is necessary to reform it, so as not to be left behind in its arrangement. Besides that, it is also to ensure the principle of legal certainty in corporate criminal liability.

CONCLUSION

- a. Corporations as subjects of criminal law are not known in the Criminal Code, but are regulated in Special Laws outside the Criminal Code. So there are a lot of laws and regulations outside the Criminal Code that regulate corporations as subjects of criminal law. Coupled with Perma No. 13 of 2016 and Perja No. PER-28/A/JA/10/2014 and Circular Letter of the Attorney General of the Republic of Indonesia Number B-036/A/FT.1/06/2009.
- b. To rearrange corporate criminal liability, it is necessary to formulate policies on the Criminal Code so that they can accommodate corporations as criminal law subjects and can be held criminally responsible to find legal certainty.

SUGGESTIONS

There must be a formulation of the regulation of the Criminal Code to accommodate corporations as subjects of criminal law and corporate criminal liability, so that our Criminal Code does not lag behind in regulating corporate crimes that continue to grow.

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Received July 17, 2019; Revised 20 August 2019; Approved September 14, 2019

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