

Criminal Liability in The Perspective of Corporations' Crimes

Endang Rusyana, Januar Agung Saputera

Universitas 17 Agustus 1945 Jakarta, Indonesia

Email: darusyana@gmail.com, januar.agung@uta45jakarta.ac.id

Correspondence: darusyana@gmail.com*

KEYWORDS

Criminal Liability; Corporate
Crime

ABSTRACT

This study explores corporate criminal liability in the context of Indonesia's legal system, focusing on the complexities arising from corporate crime enforcement. Corporate crime, involving illegal activities by business entities for profit, requires a distinct legal approach since corporations as legal subjects cannot be held accountable in the same way as individuals. The research reviews various laws, including the Limited Liability Company Law and the Anti-Corruption Law, examining the challenges in applying these regulations, particularly in proving corporate intent and responsibility. Using a normative legal research method, the study analyzes legal documents and case studies to understand how Indonesia handles corporate crime. The findings reveal significant enforcement difficulties due to overlapping legal frameworks, gaps in corporate oversight, and insufficient legal mechanisms. International comparisons, such as the U.S. doctrine of "vicarious liability," highlight the potential for stronger corporate governance in Indonesia. The study concludes that harmonizing regulations and strengthening law enforcement are critical to improving corporate criminal liability in Indonesia, with recommendations for better compliance systems and enhanced international cooperation.

Attribution-ShareAlike 4.0 International (CC BY-SA 4.0)



Introduction

In the traditional legal system, criminal liability is often directed at individuals. However, developments in the business world show that unlawful acts are often carried out by corporations as entities. This poses a challenge in enforcing the law because corporations are not individuals but a collection of people and assets (Anjari, 2016; Naldo et al., 2022).

The concept of corporate criminal liability requires a different approach than that of individuals. Corporations, as legal entities, must be considered legal subjects who can be held accountable for criminal acts. This approach requires changes in the legal framework to ensure that corporations can be subject to appropriate sanctions. Corporations are legal institutions and non-

legal entities consisting of individuals with the same status in the law as persons and can carry out legal actions (Widyaningrum & Wijaya, 2022).

In general, problems in criminal law are about criminal acts, criminal liability, and punishment. The definition of criminal liability is the responsibility of a person for the criminal acts he commits (Ali, 2022), criminal liability determines whether a person can be held criminally accountable for his actions (Sianturi & Kanter, 1996).

The ability to be responsible can be interpreted as a psychological state that can justify applying a criminal effort, as seen from a general perspective and from the person. A person is considered to be responsible for his actions when: (Andrisman, 2009)

1. He can know or realize that his actions contradict the law.
2. He can determine his will according to his consciousness.

In addition to individuals, along with the development of the times and technological advances that go hand in hand with economic development, a crime can now be committed by corporate entities. The development of information technology is accelerating in various civilizations, not only in developed countries but also in developing countries (Siregar et al., 2024). Corporations as legal subjects are recognized through Supreme Court Regulation Number 13 of 2016 concerning Procedures for Handling Corporate Crime Cases (Perma No. 13 of 2016) (Azhar & Mahyani, 2022).

Law enforcement for corporate crime can be viewed according to at least three main factor approaches, namely: 1) the allocation of responsibility for corporate crimes must be based on the understanding that corporate actions are not just the sum of the actions of individuals in a corporation, but must be seen as being in the form of actions of the corporation itself; 2) Allocation of Responsibility for Corporate Crimes must be able to allocate the responsibility to each party, either individuals, corporate sub-units, corporations, holding companies, industry associations or those whose duties are to supervise corporations such as accountants and regulators; and 3) the allocation of responsibility to individuals must be able to avoid the possibility of victimization of certain parties as scapegoats (Wibisana, 2016).

Corporations are entities that play an important role in the global economy. However, as economic activity increases, there is potential for corporations to engage in crime, either directly or indirectly. Corporate crime can majorly impact society, the environment, and the economy, so it is important to understand and regulate criminal liability for corporations that violate the law (Shanty, 2017).

Several countries have developed legal systems that allow corporations to be criminally liable. For example, the United States and some European countries have specific provisions in their laws to address corporate crime. These provisions include heavy fines, operational restrictions, and even the dissolution of corporations.

Although Indonesia already has a legal framework that allows corporations to be prosecuted, implementing corporate criminal liability still faces various challenges. These include a lack of understanding of the prosecution mechanism and obstacles in proving corporate involvement in a criminal act (Melani & Agustini, 2021).

Law enforcement against corporations also requires a more proactive approach, including in-depth investigations and evidence gathering. In addition, cooperation between various law enforcement agencies and regulators is needed to ensure that corporate crimes can be followed up effectively.

Corporate criminal liability must also consider the prevention aspect. Corporations must be encouraged to implement effective internal control and compliance systems to prevent law violations. This can include employee training, code of conduct implementation, and periodic audits.

Corporate criminal liability has become a critical area of concern as corporations play increasingly prominent roles in economic activities. The expansion of corporate influence has brought with it a rise in corporate crimes, where entities engage in illegal activities to gain financial benefits. Unlike individual crimes, corporate crimes present unique challenges in law enforcement due to the complexity of corporate structures and the difficulty in assigning responsibility. This raises the need for a clear legal framework that holds corporations accountable for their actions.

The specific issue that this study addresses is the inconsistency in how corporate criminal liability is regulated and enforced in Indonesia. While the legal system acknowledges corporate entities as legal subjects, there are gaps in the implementation of these laws, particularly regarding the allocation of responsibility within the corporation. Corporate decision-making often involves multiple actors, which complicates the process of determining criminal intent and culpability. Current legal provisions such as the Limited Liability Company Law and the Anti-Corruption Law offer frameworks for corporate criminal liability, but their application has been inconsistent, leading to challenges in prosecuting corporate crimes effectively. The specific problem this study seeks to address is the misalignment between existing laws and the practical difficulties of law enforcement in cases involving corporate crime.

The urgency of this research lies in the increasing frequency and scale of corporate crimes in Indonesia, which pose significant threats to economic stability and public trust. High-profile cases, such as the PT Jiwasraya financial scandal, have revealed significant weaknesses in Indonesia's legal and regulatory frameworks. The failure to hold corporations fully accountable not only undermines the rule of law but also affects victims, including the general public, who suffer from corporate misconduct. Moreover, the global shift towards corporate accountability, exemplified by international legal frameworks like the U.S. "vicarious liability" doctrine, puts additional pressure on Indonesia to align its legal system with international standards. This research is urgent because it contributes to the ongoing discourse on improving corporate governance and ensuring legal mechanisms that effectively deter corporate crime.

This research provides a novel approach by critically examining the gaps in Indonesia's corporate criminal liability laws and comparing them with international practices. While previous studies have explored corporate crime in general, this study focuses specifically on the inconsistencies within Indonesia's legal framework and its implications for law enforcement. By incorporating a comparative analysis with countries like the United States and European nations, where corporate criminal liability is more clearly defined, this research offers new insights into how Indonesia can strengthen its laws. Additionally, the study goes beyond a purely legal analysis by suggesting practical reforms, including better coordination between regulatory bodies and improved compliance systems within corporations. This differentiates the research from earlier studies that primarily focused on theoretical aspects of corporate crime.

In conclusion, the research seeks to address the critical gaps in Indonesia's approach to corporate criminal liability. By highlighting the specific problems, emphasizing the urgency, and presenting a novel perspective, this study aims to contribute to the development of a more robust legal framework that can effectively deter and prosecute corporate crimes in Indonesia.

With the increase in regulations and law enforcement, it is hoped that corporations can operate more responsibly and by the law. This protects the community's interests and supports a healthy and sustainable business climate (Shanty, 2017).

Materials and Methods

This study uses a normative approach that analyses legal concepts and laws and regulations related to corporate criminal liability. This approach involves a literature study of legal documents

such as laws, regulations, court decisions, and relevant academic literature. This study also uses descriptive-analytical methods to describe and analyze the application of criminal law against corporations in Indonesia. Data was collected through document studies and analyzed qualitatively to explore challenges and opportunities in law enforcement against corporate crimes. The results of this analysis are expected to provide insight into the effectiveness of the existing legal system and provide recommendations for developing a more effective legal framework in dealing with corporate crime.

Result and Discussion

Criminal Liability System for Corporate Law Subjects

The criminal liability system for corporations recognizes that corporations can act through their representatives and be liable for criminal acts that benefit the entity. In Indonesia, despite the existence of legal frameworks such as the Limited Liability Company Law and the Corruption Crime Law, their implementation still faces challenges, especially in proving and determining corporate malicious intent. Sanctions that can be imposed include fines, operational restrictions, or even dissolution, aiming to provide a deterrent effect and encourage behavior change (Sjawie, 2018).

Corporate management plays an important role in prevention through an effective compliance and internal oversight system. Proof requires evidence that the criminal act was committed by or on behalf of the corporation and provides benefits to the corporation. Internationally, approaches to corporate crime vary, with some countries imposing direct responsibility on corporations while others focus on the individual responsibilities of administrators (Kurniawan & Hapsari, 2022).

As legal entities, corporations have a significant role in the global economy and often act through representatives to achieve their business objectives. This creates the need for a criminal liability system that can overcome legal problems arising from actions taken by or on behalf of corporations.

In Indonesia, regulations regarding corporate criminal liability are regulated in various laws, such as the Limited Liability Company Law and the Corruption Crime Law. However, implementing these regulations is often faced with technical and legal challenges, especially in proving the direct involvement of corporations in a criminal act (Nasution, 2015).

Corporate criminal liability is based on the principle that an entity can have an intention or mens rea through the collective actions of its management. This means that unlawful acts committed for the benefit of a corporation can be considered a corporate act itself.

Sanctions that can be imposed on corporations include significant fines, restrictions on operational activities, revocation of business licenses, or even dissolution of corporations. These sanctions are designed to deter and encourage behavior change in corporate business operations.

Proof in corporate criminal cases requires a different approach than in individual criminal cases. This involves gathering evidence that shows the criminal act was committed by a corporation representative and provided benefits to the corporation.

Corporate management is responsible for preventing corporate crime by implementing internal oversight systems and strict compliance. Negligence in supervision can be the basis for corporate criminal liability, emphasizing the importance of responsible leadership (Mahmudah, 2022).

Different countries internationally take different approaches to dealing with corporate crime. For example, in the United States, prosecutions may be more aggressive with the doctrine of "vicarious liability," while other countries may focus more on individual liability. This approach

shows the need for the right strategy in dealing with corporate crime in accordance with each country's legal context.

The criminal liability system for corporate legal subjects is designed to overcome criminal acts committed by business entities. This concept differs from individual liability because a corporation is a legal entity with no physical form. Therefore, the system focuses on actions taken by or on the corporation's behalf, including management decisions and operational activities.

It is important to understand that corporations can be considered legal subjects who can be held liable for criminal acts. This is based on the principle that corporations have a separate legal identity from their shareholders and management. Therefore, illegal acts committed by agents or employees of corporations in their capacity can bind such corporations in criminal liability.

This system involves identifying individuals acting on behalf of corporations. Senior management and key decision-makers are often the focus of criminal investigations against corporations. This aims to ensure that those who have the power in decision-making and the company's direction are also responsible for illegal actions (Retnowinarni, 2019).

The implementation of a corporate criminal liability system often involves sanctions, such as fines, business restrictions, or corrective actions. Fines can be imposed significantly to prevent future violations, while business restrictions may include prohibitions on certain activities or industries. Corrective actions can involve changes in organizational structure or policies to prevent repeated violations.

Implementing this criminal liability system also requires cross-border cooperation, especially in the case of multinational corporations. International law and bilateral treaties often enforce criminal liability and ensure corporations cannot evade sanctions simply by operating in various jurisdictions. This shows the importance of global coordination in enforcing criminal law for corporations.

Application of the Law on Corporate Crimes Applicable in Positive Law in Indonesia

In Indonesia, the legal basis for corporate criminal liability is regulated in various laws, such as the Criminal Code, Law No. 8 of 1981 concerning the Criminal Procedure Law, and sectoral laws, such as the Environment Law and the Law on the Eradication of Corruption. This principle allows corporations to be prosecuted as legal subjects subject to criminal sanctions (Kartika, 2015).

The main legal basis for corporate criminal liability in Indonesia is regulated in the Criminal Code (KUHP), specifically through Articles 67 to 74. These articles regulate the possibility of corporations as perpetrators of criminal acts, with the principle that corporations can be considered legal subjects subject to criminal sanctions. The Criminal Code provides a general framework for understanding how corporations can be involved in criminal acts and how accountability can be exercised.

In addition to the Criminal Code, Indonesia's criminal procedure law also includes regulations regarding corporations in Law No. 8 of 1981 concerning the Criminal Procedure Law. The law provides guidelines on the prosecution and evidentiary process in corporate cases, ensuring that fair legal procedures are applied. This criminal procedure law facilitates law enforcement by stipulating how cases involving corporations should be processed, from investigation to trial (Santoso, 2016).

In the sectoral context, various special laws, such as Law No. 32 of 2009 concerning Environmental Protection and Management and Law No. 31 of 1999 concerning the Eradication of Corruption Crimes, also include provisions for criminal acts committed by corporations. This law provides an additional and specific basis for dealing with violations in the environmental and

corruption sectors, showing that corporate criminal law in Indonesia does not rely on only a single source of law but also on relevant sectoral regulations.

The application of corporate criminal law is based on the principle that corporations can be held responsible for criminal acts committed by their management or employees. This liability arises if the action is carried out for the corporation's benefit or within the scope of its work. This principle ensures that corporations cannot avoid responsibility simply by blaming individuals.

The principle of corporate criminal liability in Indonesia refers to the concept that corporations as legal entities can be subject to criminal sanctions for criminal acts committed by individuals acting on behalf of or for the corporation's benefit. This principle is based on the theory that although a corporation is a non-physical entity, it can carry out legal actions and can, therefore, be subject to legal liability. In this case, actions taken by the management, manager, or employee in their official capacity can bind the corporation (Prasetyo et al., 2017).

Corporate criminal liability requires proof that the criminal act was committed for the benefit or within the scope of the company's duties. This means that if an employee or administrator commits a criminal act that benefits the corporation or in the course of carrying out their duties, then the corporation can be considered liable. This is different from individual criminal liability, where only individuals who commit criminal acts can be sanctioned.

This principle also underlines the importance of accountability in corporate management. Corporations must have adequate internal systems and controls to prevent criminal acts from occurring. If corporations fail to implement adequate prevention and control systems, then they can be considered negligent in their legal obligations, and this can be the basis for criminal liability. This principle encourages corporations to be more proactive in ensuring that their operations are in accordance with the law and do not violate applicable legal provisions.

Sanctions that can be imposed on corporations in Indonesia include fines, freezing or revoking business licenses, and corrective actions. Fines can be the main punishment that provides a deterrent effect. Additionally, corrective actions require corporations to change business policies or practices so as not to violate the law in the future.

Types of Sanctions for Corporations in Criminal Law in Indonesia (Prasetyo et al., 2017).

1. Fines

Fines are the main sanctions imposed on corporations as financial punishment for violations committed. These fines are designed to provide a deterrent effect and prevent the recurrence of similar violations in the future. The amount of fines is determined based on the level of errors and losses caused, as well as the financial capacity of the corporation. Significant fines can affect a corporation's financial stability and encourage changes in their business practices.

2. Freezing or Revocation of Business License

This sanction involves temporarily freezing or permanently revoking the corporate business license. The freezing of business licenses can be applied as a temporary measure to stop corporate operations until corrective actions are taken. Meanwhile, revoking a business license is a severe punishment that results in corporations being unable to operate legally in their business field. Both sanctions aim to ensure that corporations comply with the law and cannot continue with unlawful activities.

3. Corrective and Supervisory Measures

In addition to fines and revocation of permits, corporations may be subject to sanctions in the form of the obligation to take corrective actions, including changes in internal policies, organizational structures, or operational procedures. The court may order corporations to improve their internal control systems, conduct independent audits, or periodically report on the

progress of improvements. These corrective actions aim to prevent future violations and ensure continued compliance with the law. In addition, continuous supervision by legal authorities can also be applied to monitor the implementation of corporate improvements and compliance.

4. Asset Confiscation

Asset confiscation sanctions can be applied to confiscate corporate goods or assets that are directly related to the criminal act committed. It aims to return profits from illegal actions to the state or victims. Asset confiscation can also reduce the capacity of corporations to continue illegal activities and ensure that the profits from criminal acts are not used to strengthen unlawful business operations.

5. Restitution and Compensation Obligations

In addition to fines and asset confiscation, corporations may be required to pay restitution or compensation to victims of criminal acts. This includes the payment of compensation for losses incurred by the illegal actions of corporations. This obligation aims to provide recovery to the victim and acknowledge the corporation's responsibility for the negative impact of the crime committed.

6. Prohibition of Engaging in Certain Activities

Another sanction that can be applied is prohibiting corporations from engaging in certain types of activities or specific industries. This can include a ban on operating within sectors related to the infringement committed or a ban on carrying out certain business activities considered high risk. These sanctions prevent corporations from engaging in activities that could lead to further violations of the law and protect the public from potential negative impacts.

These types of sanctions reflect efforts to enforce criminal law against corporations in a comprehensive and effective manner, ensuring that unlawful actions are responded to with appropriate consequences while encouraging future improvement and compliance.

The law enforcement process for corporate crimes involves investigations by law enforcement officials, such as the police and prosecutors, and can continue to the courts. This process requires proof that the criminal act was committed by, for, or on behalf of the corporation. Cooperation between law enforcement agencies is also important for the effectiveness of this legal process (Rodliyah et al., 2021).

The law enforcement process against corporate crimes in Indonesia begins with an investigation by law enforcement officials, such as the police or prosecutors. This investigation aims to gather evidence showing the involvement of corporations in criminal acts. During this stage, the authorities will identify key individuals within the corporation who may be involved in illegal acts, such as administrators, managers, or employees, and analyze relevant documents and transactions.

After the investigation, the case can be submitted to the prosecutor's office for follow-up with the prosecution process. The prosecutor will decide whether there is enough evidence to proceed with the case to court. If so, they will draft an indictment that includes allegations against the corporation and the individuals involved. The trial process then takes place in court, where evidence will be presented, and legal arguments will be discussed to determine whether the corporation is guilty.

If the corporation is found guilty, the court will impose sanctions according to the type of violation committed. The process also includes the possibility of an order for corrective action, ongoing supervision, and monitoring to ensure compliance with the court's decision. Once the sanctions are imposed, the enforcement process continues with the implementation of the sanctions, which involves oversight by the relevant authorities to ensure that the corporation

complies with the remediation order and does not engage in further violations (Rodliyah et al., 2021).

The application of corporate criminal law faces challenges, including the complexity of corporate structures and the difficulty of proving malicious intent. To overcome this, it is necessary to strengthen regulations and increase the capacity of law enforcement officials. In addition, improving the legal framework and international cooperation are also important in handling cases of corporations operating across borders.

Challenges and Developments in Law Enforcement of Corporate Crimes in Indonesia (Mahmudah, 2022).

1. Complexity of Corporate Structure

One of the main challenges in corporate criminal law enforcement is the complexity of corporate structure and operations. Large corporations often have complex organizational structures and many branches or subsidiaries, making identifying and tracking criminal acts difficult. It also creates challenges in determining individual responsibility and ensuring that criminal acts are not hidden within a wide network of businesses.

2. Proof and Legal Process

Proving a criminal act involving a corporation is often difficult because it requires evidence of the corporation's direct involvement. Gathering evidence linking illegal actions to management decisions or corporate policies can be a long and complicated process. Additionally, legal proceedings in court often take a long time, which can hinder effective law enforcement.

3. Improving Regulations and Law Enforcement Capacity

Developing a legal system to handle corporate crimes requires improving regulations and increasing the capacity of law enforcement officials. Today, existing legal frameworks and procedures may not be fully adequate to meet the challenges of modern corporate complexity. Increasing capacity, training, and resources for law enforcement officials is essential so that they can handle corporate cases more efficiently. Additionally, revisions and updates to regulations to adapt to the latest business practices and technologies will help strengthen the law enforcement system.

To overcome these challenges, legal systems must be developed and international cooperation must be developed. The legal system must be updated to align with current business practices and technology and correct weaknesses in existing regulations. International cooperation is very important because many corporations operate in different countries, so criminal acts involving corporations often involve cross-border jurisdictions. Bilateral agreements and cooperation between law enforcement agencies in different countries will strengthen law enforcement efforts and prevent violations involving multinational corporations.

The use of technology and innovative approaches can also help in corporate criminal law enforcement. Implementing technology-based audit systems, big data analysis, and artificial intelligence (AI) can simplify the process of investigating and monitoring corporate crimes. This technology allows the identification of patterns and anomalies that may indicate violations of the law and increases efficiency and effectiveness in handling corporate cases (Nasution, 2015).

The corporate case study that occurred was the PT Jiwasraya Case (2019-2020). PT Jiwasraya, the state-owned insurance company in Indonesia, was involved in a major financial scandal that resulted in billions of rupiah in losses. This case includes misappropriation of customer funds and manipulation of financial statements carried out by the company's senior executives. In addition, there are allegations of corruption and bribery against officials to get support for adverse investment activities.

The Corruption Eradication Commission (KPK) and the Financial Services Authority (OJK) investigated this case. The investigation revealed the involvement of several executives and officials in the misappropriation of funds and manipulation of reports. The suspects face charges of fraud, embezzlement, and corruption.

As a sanction, PT Jiwasraya was fined and required to compensate customers for losses, as well as improve the financial management system. The executives involved were sentenced to prison and required to pay fines. This case also triggered reforms in Indonesia's insurance industry and financial management.

The case of PT Jiwasraya emphasizes the importance of transparency and accountability in managing customer funds. Strict law enforcement and regulatory reforms aim to prevent similar cases from occurring in the future and improve integrity in the financial sector.

Conclusion

Corporate criminal liability in Indonesia reflects ongoing efforts to enforce laws against business entities involved in illegal acts, emphasizing that corporations, as legal subjects, can face criminal sanctions for offenses committed by individuals within the corporation. This assigns responsibility to both the individual perpetrators and the corporate entity they represent. The enforcement of corporate criminal law involves a complex process, including investigations, prosecutions, and court proceedings, with sanctions such as fines, license revocations, and corrective measures aimed at deterring future violations. The main challenges in this process stem from the complexity of corporate structures and the difficulty in gathering sufficient evidence. To address these challenges, it is crucial to develop the legal system and enhance law enforcement capabilities through improved regulations, better training for officials, and the use of advanced technology. Additionally, international cooperation is essential to tackle transnational corporate crimes. A comprehensive, integrated approach can strengthen corporate criminal liability, promote legal compliance, and safeguard the public interest.

References

- Ali, M. (2022). *Dasar-Dasar Hukum Pidana*. Sinar Grafika.
- Andrisman, T. (2009). *Hukum Pidana: Asas-Asas Dan Aturan Umum Hukum Pidana Indonesia*. Universitas Lampung.
- Anjari, W. (2016). Pertanggungjawaban Korporasi Sebagai Pelaku Tindak Pidana. *Jurnal Ilmiah Widya Yustisia*, 1(2), 116–121.
- Azhar, D. P., & Mahyani, A. (2022). Pertanggungjawaban Pidana Korporasi sebagai Pelaku Tindak Pidana Penyebaran Data Pribadi. *Bureaucracy Journal : Indonesia Journal of Law and Social-Political Governance*, 3(1), 340–558.
- Kartika, A. (2015). Implementasi Criminal Policy Terhadap Pertanggung Jawaban Kejahatan Korporasi. *Jurnal Ilmiah Penegakan Hukum*, 2(2), 193–209.
- Kurniawan, K. D., & Hapsari, D. R. I. (2022). Pertanggungjawaban Pidana Korporasi Menurut Vicarious Liability Theory. *Jurnal Hukum Ius Quia Iustum*, 29(2), 324–346. <https://doi.org/10.20885/iustum.vol29.iss2.art5>

- Mahmudah, N. (2022). *Illegal Fishing: Pertanggungjawaban Pidana Korporasi di Wilayah Perairan Indonesia*. Sinar Grafika.
- Melani, N., & Agustini, S. (2021). Kejahatan Korporasi: Pertanggungjawaban Tindak Pidana dalam Hukum Positif Indonesia. *Jurnal Komunitas Yustisia*, 4(2), 736–748.
- Naldo, R. A. C., Purba, M., & Pasaribu, I. (2022). *Perlunya Penerapan Pertanggungjawaban Mutlak Terhadap Korporasi Sebab Perbuatan Melawan Hukum Menimbulkan Ancaman Serius*. Penerbit Enam Media.
- Nasution, E. S. (2015). Pertanggungjawaban Pidana Korporasi Dalam Tindak Pidana Pencucian Uang. *Jurnal Mercatoria*, 8(2), 132–144.
- Prasetyo, R. T., Ma'ruf, U., & Mashdurohatun, A. (2017). Tindak Pidana Korporasi Dalam Perspektif Kebijakan Formulasi Hukum Pidana. *Jurnal Hukum Khaira Ummah*, 12(4), 727–741.
- Retnowinarni, R. (2019). Pertanggungjawaban Pidana Terhadap Korporasi di Indonesia. *Perspektif Hukum*, 82–104. <https://doi.org/10.30649/ph.v19i1.161>
- Rodliyah, R., Suryani, A., & Husni, L. (2021). Konsep Pertanggungjawaban Pidana Korporasi (Corporate Crime) Dalam Sistem Hukum Pidana Indonesia. *Journal Kompilasi Hukum*, 5(1), 191–206. <https://doi.org/10.29303/jkh.v5i1.43>
- Santoso, M. A. (2016). Pertanggungjawaban Pidana Pencemaran Lingkungan Hidup yang dilakukan oleh Korporasi. *Jurnal Cakrawala Hukum*, 7(2). <https://doi.org/10.26905/idjch.v7i2.1912>
- Shanty, L. (2017). Aspek Teori Hukum dalam Kejahatan Korporasi. *Palar: Pakuan Law Review*, 3(1).
- Sianturi, S. R., & Kanter, E. Y. (1996). *Asas-asas hukum Pidana di Indonesia dan Penerapannya* (Cet IV). Alumni Ahaem Peteheam.
- Siregar, D. Y., Christiawan, R., & Saputera, J. A. (2024). Perlindungan Hukum Bagi Nasabah Pemilik Anjungan Tunai Mandiri (ATM) sebagai Korban Tindak Pidana Skimming. *Jurnal Hukum Kaidah: Media Komunikasi Dan Informasi Hukum Dan Masyarakat*, 23(3), 243–258.
- Sjawie, H. F. (2018). *Pertanggungjawaban Pidana Korporasi pada TIPIKOR*. Kencana.
- Wibisana, A. G. (2016). Kejahatan Lingkungan oleh Korporasi: Mencari Bentuk Pertanggungjawaban Korporasi dan Pemimpin/Pengurus Korporasi Untuk Kejahatan Lingkungan di Indonesia. *Jurnal Hukum Dan Pembangunan*, 46(2).
- Widyaningrum, T., & Wijaya, H. (2022). Pengaturan Pidana Korporasi Terhadap Produksi Obat yang Tidak Memenuhi Standar Persyaratan Keamanan di Indonesia. *JIM: Jurnal Ilmiah Mahasiswa Pendidikan Sejarah*, 8(4), 4381–4391.