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The Paradox of Law Enforcement: Corporations Escaping Corruption Charges

(Study of Decision No. 40/Pid.Sus-TPK/2024/PN Jkt.Pst)

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Abstract

Indonesia, as a country committed to the principle of the rule of law, continues to encounter major obstacles in the enforcement of laws related to corporate corruption. The corporate sector is particularly prone to corrupt practices due to the large scale of financial transactions and the involvement of multiple stakeholders. This research focuses on the Central Jakarta District Court Decision No. 40/Pid.Sus-TPK/2024/PN Jkt.Pst, which concerns allegations of corruption involving five major companies in the crude palm oil (CPO) export sector. In its ruling, the panel of judges

declared the defendants not legally accountable (*onslag van alle rechtsvervolging*), even though their actions were proven to have resulted in state losses of Rp1.6 trillion. The study utilizes a normative juridical method through a legislative and case study approach to analyze the rationale behind the court's decision and its implications for the enforcement of corporate law. The findings indicate that the judges overlooked both formal and material elements of the offense, which should have been sufficient to establish the occurrence of corruption. This approach creates legal inequality, weakens justice, and provides corporations with room to evade legal accountability. Therefore, comprehensive reform of the criminal justice system is necessary, including strengthening regulations, establishing clear jurisprudence, and enhancing the integrity of judicial institutions to ensure the fair and equal enforcement of the rule of law.

Keywords

Criminal Liability; Corporations; Corruption; Acquittal.

I. Introduction

Indonesia is founded upon the principle of the rule of law, requiring that all actions undertaken by state officials and citizens be governed by legal norms. This foundational principle is explicitly enshrined in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, which affirms that "The State of Indonesia is a state based on law."¹ To realize a state based on the rule of law, the Indonesian people

¹ Ridwan HR, *Hukum Administrasi Negara* (Jakarta: Rajawali Pers, 2014).

must uphold the supremacy of law by making law the highest authority in every aspect of state life. The state must also guarantee equality for all citizens before the law, strengthen the independence of law enforcement agencies, and build a culture of law through education and continuous awareness. The government must formulate regulations that are fair, consistent, and clear to create legal certainty, protect human rights as part of the principle of justice, and enhance accountability, transparency, and access to justice for all citizens to actualize the principles of the rule of law in practice.²

Indonesia faces serious challenges in eradicating corruption, particularly in the agribusiness sector, which contributes significantly to national economic growth. This sector involves many large companies and is vulnerable to corrupt practices due to high transaction values, the involvement of various parties, and weak integrity among state officials and civil servants.³ The alleged corruption case involving PT Multimas Nabati Asahan, PT Multi Nabati Sulawesi, PT Sinar Alam Permai, PT Wilmar Bioenergi Indonesia, and PT Wilmar Nabati Indonesia is one example that illustrates the complexity of corruption in the corporate world. This case demonstrates that corruption does not only occur at the individual level but also involves extensive organizational structures, thereby requiring a more systematic, firm, and integrated anti-corruption strategy between the public and private sectors.

Judges play a central role in Indonesia's law enforcement system because they make fair and dignified decisions. As central actors within the judicial system, judges possess substantial authority to modify, limit,

² Stefani Lidia Fanil, Nofya Cantika Nurfitriani, and Irfan Niat Novriyanti Giawa, "Memperkuat Fondasi Negara Hukum Di Indonesia," *Social Engagement Jurnal Pengabdian Kepada Masyarakat* 02, no. 03 (2024): 162–66, <https://doi.org/http://doi.org/10.37253/sev2i3.9289>.

³ Mahira Wijaya Bakti Artadi and Dian Suluh Kusuma Dewi, "Analisis Politik Pada Kasus Korupsi Di Kementerian Pertanian Tahun 2023," *Moderat: Jurnal Ilmiah Ilmu Pemerintahan Volume* 10, no. 2 (2024): 317–33.

or annul the rights and liberties of individuals as a means of safeguarding legal order and ensuring justice. Judges also embody abstract legal and judicial values, and are often regarded as representatives of God on earth in carrying out this noble duty.⁴ In practice, some court decisions have not fully upheld the truth and have not reflected the sense of justice that has developed within society. This shows that the judicial process still faces challenges in realizing fair and dignified law.

The case of alleged corruption committed jointly by PT Multimas Nabati Asahan, PT Multi Nabati Sulawesi, PT Sinar Alam Permai, PT Wilmar Bioenergi Indonesia, and PT Wilmar Nabati Indonesia with the Ministry of Trade regarding the granting of export facilities for Crude Palm Oil (CPO) has been decided through the ruling of the Central Jakarta District Court's panel of judges. Referring to the Central Jakarta District Court Decision No. 40/Pid.Sus-TPK/2024/PN Jkt.Pst dated March 19, 2025, the court concluded that the defendants—PT Multimas Nabati Asahan, PT Multi Nabati Sulawesi, PT Sinar Alam Permai, PT Wilmar Bioenergi Indonesia, and PT Wilmar Nabati Indonesia were found to have committed the actions as outlined in both the primary and alternative indictments submitted by the Public Prosecutor; nevertheless, the court ruled that these actions did not constitute a criminal offense (*onslag van alle rechtsvervolging*).⁵ Article 191(2) of the Criminal Procedure Code (KUHP) provides that if the court determines that the defendant's actions are factually established but do not fulfill the legal elements of a criminal offense, it is obligated to render a verdict of acquittal from all charges.⁵

⁴ M. Dede Al Farabi Suardi, "Peran Hakim Dalam Suatu Proses Peradilan Pidana Di Indonesia," *Jurnal Hukum Dan Kewarganegaraan* 6, no. 7 (2024): 1–12, <https://doi.org/doi.org/10.3783/causa.v2i9.2461>.

⁵ Hubert Armano Thomas and Sahatman Malau, "Analysis of The Van Recht Vervolging Onslag Case Decision in Theft in The Household," *Jurnal Hukum Unissula* 37, no. 1 (2020): 36–49.

In relation to this decision, there are several issues that will be discussed and analyzed, namely the legal reasoning adopted by the bench in reaching an acquittal for the defendant in this proceeding and the implications of the acquittal for the enforcement of corporate corruption laws in Indonesia.

II. Method

This research is conducted using a normative juridical methodology. This method was chosen based on the research objective, which is to examine and analyze court decisions based on legal norms applicable in legislation.⁶ This study applies a case approach and a statute approach. These approaches are used to examine the judges' considerations in their decision to dismiss all charges within the context of a corruption case linked to the provision of cooking oil facilities.

The research utilizes secondary data, with a focus on primary legal materials as the main source. The legal materials referenced in this study include Law No. 8 of 1981 on Criminal Procedure and Law No. 31 of 1999 on the Eradication of Corruption, along with other pertinent statutory instruments. Furthermore, the research also incorporates secondary and tertiary legal sources such as textbooks, academic journals, scholarly articles, magazines, dissertations, theses, and credible online sources provided they contribute substantively to the analysis of the research subject.

⁶ Soetandyo Wignjosoebroto, *Hukum, Paradigma, Metode Dan Dinamika Masalahnya* (Jakarta: Elsam, HuMa, 2002).

III. Judgment and Foundational Considerations of the Judge

The verdict in case No. 40/Pid.Sus-TPK/2024/PN Jkt.Pst was read as decided by the judges of the Central Jakarta District Court on March 19, 2024, with the following summary:

- (1) Declaring that the Defendants have been proven to have committed the acts charged against them as alleged in the primary and subsidiary indictments by the Public Prosecutor, but that those acts do not constitute a criminal offense (*onslag van alle rechts vervolging*);
- (2) Acquitting the defendants of all charges as alleged in the primary and subsidiary indictments;
- (3) Restoring the rights of the defendants to their abilities, positions, dignity, and honor as they were before;
- (4) Declaring several pieces of evidence to be returned to Leo Kusnardi, Simon Jepri Maruli Panjaitan, Yudha Adri Baskara, Ridwan Brandes Nainggolan, Krishna Davy, Jusry Adi Sam Siregar and several pieces of evidence remain attached to the case file;
- (5) Charging court costs to the state.

The judicial panel examined the principal and subsidiary charges filed against the corporate defendant, which were based on the provisions of Article 2(1) in conjunction with Article 18 of Law No. 31 of 1999 concerning the Eradication of Corruption Crimes, as amended by Law No. 20 of 2001, and Article 55(1)(1) of the Indonesian Criminal Code (KUHP). The charges include several elements, namely: (1) the element “any person,” which includes corporations as legal entities; (2) the element “in violation of the law,” indicating a breach of regulations or abuse of authority; (3) the element “committing acts to enrich oneself, another person, or a corporation” which implies the

acquisition of illicit gains; (4) the element “that may cause financial loss to the state or the national economy” as a result of the act; and (5) the element “as a person who commits, orders, or participates in” indicating active involvement, either directly or indirectly, in the act of corruption.⁷

The first element, namely “every person,” does not only encompass individuals as natural subjects of law, but also includes corporations as legally recognized subjects of law in line with the relevant statutory and regulatory framework, as provided under Article 1(3) of Law No. 31 of 1999 concerning the Eradication of Corruption Crimes. The acknowledgment of corporate entities as subjects of criminal liability reflects the development of law that adapts to changes in the times and the flow of globalization, where crimes are no longer committed solely by individuals but also by legal entities with organized structures and systems of operation, both at the national and transnational levels.⁸ Supreme Court Regulation (PERMA) No. 13 of 2016 on the Procedures for Handling Criminal Cases Involving Corporations provides that when a criminal offense is committed by a corporation involving a parent company, subsidiary, and/or affiliated entities, each party may be subjected to criminal liability proportionate to its respective role and degree of participation in the commission of the offense.⁹ However, there is a theory that rejects corporate liability.

⁷ Muhammad Ridwan Lubis, Halimatul Maryani, and Cut Nurita, “Unsur Melawan Hukum Sebagai Suatu Sarana Dalam Delik Pasal 2 Ayat (1) UU Nomor 31 Tahun 1999 Tentang Tipikor,” *YUSTISIA MERDEKA: Jurnal Imiah Hukum* 5, no. 1 (2019): 45–52, <https://doi.org/https://doi.org/10.33319/yume.v5i1.29>.

⁸ Abdurrahman Alhakim and Eko Sopyono, “Kebijakan Pertanggungjawaban Pidana Korporasi Terhadap Pemberantasan Tindak Pidana Korupsi,” *Jurnal Pembangunan Hukum Indonesia* 1, no. 3 (2019): 322–36.

⁹ Sabungan Sibarani and Faisal Santiago, “Pertanggungjawaban Pidana Terhadap Korporasi Berdasarkan UU No 20 Tahun 2001 Tentang Pemberantasan Tindak Pidana Korupsi,” *Lex Librum: Jurnal Ilmu Hukum* 7, no. 2 (2021): 125–38.

The rejection of corporate criminal liability is based on the assumption that corporations, as legal entities created by humans, do not have the will or ability to act independently, but can only carry out actions through individuals acting on their behalf or representing them.¹⁰

The element of unlawfulness in corruption offenses reflects actions that violate prevailing legal norms, which, in legal theory, are categorized into three distinct forms. First, unlawful acts committed intentionally, which occur when a person consciously and deliberately desires the consequences of his actions that harm the rights or interests of another party. Second, unlawful acts without fault, which is a condition where a person is still considered responsible for the harm caused even though there is no element of intent or negligence. Third, unlawful acts due to negligence, which is when a person fails to act with due care, thereby causing harm to another party. According to Rosa Agustina (2003) in her book *Perbuatan Melawan Hukum (Unlawful Acts)*, published by the Postgraduate Program of the Faculty of Law, University of Indonesia, the concept of unlawful acts encompasses the following:¹¹

1. The conduct violates the legal duties imposed upon the offender
2. The conduct infringes upon the individual rights of others
3. The conduct is inconsistent with moral principles
4. The conduct deviates from standards of decency, correctness, and due care.

The trial of case No. 40/Pid.Sus-TPK/2024/PN Jkt. The court revealed legal facts that the corporate defendants, namely PT Multimas Nabati Asahan, PT Multi Nabati Sulawesi, PT Sinar Alam Permai, PT

¹⁰ Mas Putra Zenno Januarsyah et al., "Optimising Corporate Punishment in Corruption in Indonesia: Issues," *International Journal of Innovation, Creativity and Change* 13, no. 4 (2020): 1004–15.

¹¹ Indah Sari, "Perbuatan Melawan Hukum (PMH) Dalam Hukum Pidana Dan Hukum Perdata," *Jurnal Ilmiah Hukum Dirgantara* 11, no. 1 (2020): 53–70.

Wilmar Bioenergi Indonesia, and PT Wilmar Nabati Indonesia, were proven to have obtained illegal gains and caused significant financial losses to the state, amounting to over Rp1.6 trillion, as evidenced by an audit conducted by the State Audit Agency (BPKP). These actions were carried out through administrative manipulation in the application and utilization of export facilities for cooking oil, involving individuals from the Ministry of Trade. Based on the theory of unlawful acts, the defendants' actions meet the elements of intent (*dolus*) and are contrary to the law both objectively and subjectively, thereby fulfilling the elements of corruption.

In its ruling, the Panel of Judges found that the defendants, namely the corporations, had been proven guilty of the charges against them, namely enriching themselves or other parties and causing losses to state finances. However, the judges stated that such acts did not constitute criminal offenses but rather fell under civil/administrative law matters, referring to the legal relationship between the corporation and the government as outlined in the Decision of the Jakarta Central District Court No. 234/PDT.G/2024/PN Jkt Pst dated December 24, 2024, in conjunction with. Judgment of the Jakarta High Court No. 220/PDT/2025/PT DKI. The judge opined that the relationship did not contain elements of criminal law violations. However, upon further analysis based on the legal facts revealed in court, the evidence presented actually indicated the presence of unlawful acts and actual losses to state finances, which should be classified as acts of corruption.

According to the theory of state losses proposed by M. Yusuf Jhon, the concept of state losses encompasses any act whether direct or indirect that leads to a reduction in state wealth or financial resources, potentially occurring through various channels. First, losses can arise from unlawful acts in the form of state expenditure for activities that are not planned and not included in the budget. Second, losses also occur when regional financial rights are reduced due to the loss of income

sources that should have been received. Third, losses may arise in the form of increased state liabilities resulting from unlawful actions that are not carried out for the benefit of the state. Fourth, state losses occur when disbursements are made in amounts exceeding those that are rightfully due. These four forms of loss indicate weaknesses in state financial management and can serve as indicators of criminal acts that harm state finances.¹² When considered in light of the legal facts and the court's ruling in Case No. 40/Pid.Sus-TPK/2024/PN Jkt.Pst, the Panel of Judges should have concluded that the element of state loss has been proven beyond a reasonable doubt. The defendants, who are corporations, have been proven to have obtained illegal gains through the manipulation of export facilities, resulting in significant financial losses to the state. This finding is further supported by the audit results of the Financial and Development Supervision Agency (BPKP) No. PE.03/SR-511/D5/01/2022 dated July 18, 2022, which states that the amount of state loss reached Rp1,658,195,109,817.11 (one trillion six hundred fifty-eight billion one hundred ninety-five million one hundred nine thousand eight hundred seventeen rupiah and eleven cents). Therefore, the audit findings should serve as a strong basis for the judge to determine that the element of state loss as one of the main components of corruption has been established.

Moeljatno explains that a criminal act or offense is a series of actions that contain a number of important elements that must be fulfilled in order to be recognized as an act subject to criminal liability. The first element is conduct and consequences, which includes the actions of the perpetrator and the impact they cause. The second element is the circumstances or conditions surrounding the act, namely the specific conditions or situation at the time the crime was committed. The third element includes additional circumstances that may aggravate

¹² Indah Sari, "Unsur-Unsur Delik Materiel Dan Delik Formil Dalam Hukum Pidana Lingkungan," *Jurnal Ilmiah Hukum Dirgantara* 10, no. 1 (2019): 64–80.

the crime, such as malicious intent or certain background factors that exacerbate the nature of the act. The fourth element is the objective element of unlawfulness, referring to instances where the act contravenes applicable laws. The fifth element is the subjective unlawfulness, which refers to the perpetrator's awareness or inner conviction that their behavior contravenes established legal norms. All five elements must be present to prove that an act is indeed a criminal offense under criminal law.¹³ From a formal legal perspective—specifically in relation to the prohibited conduct (*actus reus*)—it can be concluded that the defendants were demonstrably involved in a series of unlawful appropriations of state-owned resources, carried out through administrative manipulation and collusive agreements that conferred benefits upon the corporation. These acts clearly fulfill the element of “unlawful” as stipulated in Article 2(1) of the Law on the Eradication of Corruption Crimes (UU Tipikor). Meanwhile, from a material standpoint, namely the consequences caused, the audit results of the State Audit Agency (BPKP) indicate that the defendant’s actions have caused financial losses to the state amounting to over Rp1.6 trillion. Therefore, these tangible consequences meet the requirements as a material offense, which is an essential element in proving the occurrence of corruption.¹⁴

In criminal law theory, the fulfillment of the element of consequence in the form of financial loss to the state in a material offense is sufficient to declare that a criminal act has occurred. Therefore, even though the judge found that there was a civil relationship between the parties, the legal facts revealed in the trial

¹³ *Ibid.*

¹⁴ RB Budi Prastowo, “Delik Formil/Materiil, Sifat Melawan Hukum Formil/Materiil Dan Pertanggungjawaban Pidana Dalam Tindak Pidana Korupsi: Kajian Teori Hukum Pidana Terhadap Putusan Mahkamah Konstitusi RI Perkara Nomor 003/PUU-IV/2006,” *Jurnal Hukum Pro Justitia* 24, no. 3 (2006): 212–26.

proved that the elements of “unlawfulness” and “causing financial loss to the state” had been fulfilled in their entirety. In this case, the judge should not only focus on the contractual relationship between the corporation and the government but also consider the substance of the act that has actually caused harm to the state's finances. This approach is consistent with the underlying intent of the Corruption Eradication Act (UU Tipikor), which prioritizes the safeguarding of state finances from misuse of authority and unlawful conduct, irrespective of the nature of the legal relationship involved.¹⁵

The primary shortcoming of the decision lies in the Panel of Judges' failure to adequately establish a connection between the element of *actus reus* (unlawful conduct) and the resulting legal consequence of state financial losses. The judges should have constructed an analysis based on the principle of materiality of the offense, which emphasizes that the assessment should not be limited to civil law relationships, but should also include the real impact on state finances. In this context, the application of formal and material crime theory demonstrates that the elements of corruption have been established legally and convincingly, both in terms of the act and the resulting consequences. This comprehensive approach should serve as a benchmark for judges in assessing the substance of a case, particularly in cases involving significant state losses.¹⁶

In the exercise of their adjudicative functions, judges are inherently engaged in the process of legal reasoning. Legal reasoning is a logical and systematic way of thinking to interpret, apply, and evaluate legal rules in the resolution of a case or legal problem. This process not only requires an understanding of the text of legal norms, but also an

¹⁵ Dedy Lontoh Tulung, “Pergeseran Delik Formil Ke Delik Materil Tentang Perbuatan Kerugian Keuangan Negara Dalam Penyelenggaraan Pembangunan Daerah Pasca Putusan Mahkamah Konstitusi Nomor 25/PUU-XIV/2016,” *Lex Et Societatis* VI, no. 1 (2018): 73–80.

¹⁶ *Ibid.*

interpretation of the context, purpose, and intent of those rules in order to achieve justice and legal certainty.¹⁷ Therefore, legal reasoning plays an important role for judges in ensuring that their decisions are careful and well-reasoned and free from errors or deficiencies in legal reasoning (*onvoldoende gemotiveerd*).

IV. Implications of Acquittal on the Enforcement of Corporate Corruption Law

The acquittal (*ontslag van rechtsvervolging*) in the corruption case related to crude palm oil (CPO) exports has significantly impacted the enforcement of corporate criminal law in Indonesia. Despite the Public Prosecutor's Office charging the five corporations with a principal criminal penalty of Rp1,000,000,000.00 (one billion) and restitution of Rp11,880,351,802,619.00 (eleven trillion eight hundred eighty billion three hundred fifty-one million eight hundred two thousand six hundred nineteen rupiah), the Court ruled that although the defendants' actions were proven beyond a reasonable doubt, they did not constitute a criminal offense, thereby acquitting the defendants of all charges.

The decision sparked controversy and strong allegations of bribery influencing the judicial process. According to information from the Attorney General's Office, Wilmar, through its legal team and advocates, allegedly gave Rp60,000,000,000.00 (sixty billion rupiah) to

¹⁷ Dewi Sukma Kristianti, "Kajian Model Penalaran Hukum Yang Dilakukan Hakim Atas Denda Ta'zir Pada Akad Pembiayaan Murabahah," *Pandecta Research Law Journal* 16, no. 2 (2021): 300–318, <https://doi.org/https://doi.org/10.15294/pandecta.v16i2.31815>.

the judicial panel to influence the verdict.¹⁸ These allegations of bribery reinforce the assumption that economic powers are interfering in the judicial system, which in turn diminishes public confidence in the credibility of judicial institutions and weakens the foundational principle of justice in the enforcement of anti-corruption criminal law within the corporate sector.

The ruling involving five corporations in the crude palm oil export corruption case has adversely affected law enforcement efforts, particularly with respect to establishing corporations as principal subjects of criminal liability. This verdict is considered to weaken the effectiveness of corruption eradication efforts because it reduces the legal power to prosecute business entities involved in organized and systemic crimes. Indonesia Corruption Watch (ICW) argues that this case exemplifies the poor application of corporate criminal responsibility, despite the legal basis provided by Article 20 of the Corruption Law and PERMA No. 13 of 2016. Additionally, this incident also indicates the existence of collusion between palm oil industry oligarchs and law enforcement officials, which ultimately creates a climate of impunity for large corporations.¹⁹

From an academic perspective, the acquittal of corporations in corruption cases reflects structural failures in the criminal justice system against corporations. This phenomenon shows that the legal system in Indonesia is not yet fully capable of accommodating a firm and consistent approach in prosecuting legal violations committed by corporations. The inability to effectively manage conflicts of interest can open opportunities for corruption because individuals with public

¹⁸ Pusat Penerangan Hukum Kejaksaan Agung, "Penyidik JAM PIDSUS Tetapkan Legal PT Wilmar Sebagai Tersangka Suap/Gratifikasi Penanganan Perkara Di PN Jakarta Pusat," Kejaksaan Agung, 2025.

¹⁹ Indonesia Corruption Watch, "Suap Hakim Korupsi Minyak Goreng: Perselingkuhan Jahat Mafia Peradilan Dan Oligarki Sawit," Indonesia Corruption Watch, 2025.

authority often also have personal interests that can potentially influence the objectivity of decisions. If these conflicts are not identified, disclosed, and handled transparently and accountably, the decisions taken tend to benefit certain parties rather than the public interest. In practice, poorly managed conflicts of interest can encourage abuse of authority, both by public officials in procurement, licensing, or facilities, and by private sector actors in the form of misuse of assets, information, or relationships. The accumulation of unaddressed conflicts will undermine institutional integrity, reduce public trust, and strengthen corruption networks that are difficult to eradicate. Therefore, strong and systematic management of conflicts of interest through regulation and oversight is a crucial aspect in preventing corrupt practices across various sectors.²⁰

Acquittal in corruption cases involving corporations can lead to legal inequality by creating double standards in the enforcement of justice. When the court concludes that the conduct of the defendant are proven on the facts but do not meet the elements of a criminal offense, ambiguity arises between administrative violations and criminal acts of corruption. This situation allows corporations to avoid criminal sanctions by exploiting loopholes in administrative law, thereby weakening the deterrent effect on corporate corruption. If left unchecked, such practices could set a negative precedent that erodes public trust in the judicial system and hinders efforts to combat corporate corruption comprehensively. Therefore, the legal system must be strengthened through clear and consistent regulations, including in

²⁰ Pascal Wilmar Yehezkiel Toloh, "Integritas: Jurnal Antikorupsi Konflik Kepentingan Dan Mekanisme Penanganannya Dalam Pengelolaan Keuangan Negara," *Integritas: Jurnal Antikorupsi* 10, no. 1 (2024): 65–80, <https://doi.org/10.32697/integritas.v10i1.1024>.

jurisprudence, to distinguish between administrative errors and criminal offenses and ensure legal accountability for corporations.²¹

Overall, the acquittal of corporations in this corruption case not only undermines the sense of justice among the public but also reinforces the perception that economic power has the ability to influence the outcome of legal processes. When corporate actors involved in corruption are absolved of criminal liability despite clear evidence of state financial losses, it fosters public perception that the law is being applied inequitably and unjustly.

This situation calls for comprehensive reform of the judicial system and law enforcement in Indonesia. There is a need to strengthen regulations governing corporate criminal liability and to implement clear and transparent legal mechanisms. In this way, corruption in business practices can be prevented systematically and justice can be upheld.

V. Conclusion

The exoneration of corporations in the CPO export corruption case illustrates the uneven application of corporate criminal liability in Indonesia. Although the elements of illegality and state financial harm were substantively proven, the court determined that the conduct did not amount to a prosecutable crime. This decision demonstrates a weakness in understanding the formal and material elements of the offense and a lack of commitment to protecting state finances. Furthermore, the decision indicates low integrity of the judicial institutions in handling complex and systemic corporate corruption

²¹ Reza Noor Ihsan, "Telaah Terhadap Putusan Lepas Dari Segala Tuntutan Hukum (Onslaag Van Recht Vervolging) Pada Perkara Tindak Pidana Korupsi," *Belom Bahadat: Jurnal Hukum Agama Hindu* 12, no. 1 (2022): 66–79, <https://doi.org/https://doi.org/10.33363/bb.v12i1.833>.

cases, and has the potential to set a bad precedent that hinders law enforcement and erodes public trust in the principle of justice.

Enhancing the effectiveness of criminal law enforcement against corporate corruption necessitates a comprehensive overhaul of Indonesia's criminal justice system. The state is required to strengthen regulations, establish clear jurisprudence on corporate criminal liability, and enhance the capacity of law enforcement officials. Furthermore, transparency and accountability in the judicial process must be improved to prevent economic power from interfering in the judicial system. Civil society and the media play a vital role in overseeing and advancing the accountability of judicial institutions, thereby contributing to the realization of a fair and substantive rule of law.

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