Law Research Review Quarterly
Vol. 11 Issue 2 (2025) 707–735
DOI:
Online **at**
Available online since:

Dissecting Corporate Liability in Environmental Crimes in the 2023 Criminal Code: An Identification Theory Perspective

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Abstract

Development and modernization in the contemporary era of globalization drive social changes across various domains. Advancements can be observed in economic, technological, and social sectors, often initiated by corporations. While corporations contribute to societal economic progress, they may also engage in deviant conduct driven by economic interests. Consequently, organizations involved in industrialization may cause harm to others and should be held accountable for their actions. This study employs normative legal research methodologies, utilizing both legislative and historical approaches. The legal materials used comprise primary and secondary sources, which are analyzed using a descriptive-analytical technique. The Industrial Revolution spurred the development of regulations concerning corporate liability. However, in Indonesia, Dutch influence initially restricted corporate criminal liability solely to its management. In the most recent National Penal Code, corporations are now recognized as entities liable for criminal offenses. Regarding criminal liability for environmental offenses, two models exist: the first attributes

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Submitted: ..... **Reviewed**: ..... **Revised**: ..... **Accepted**: .....
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responsibility solely to the company as the offender, while the second holds both the corporation and its management accountable. The second model aligns with the identification theory.

KEYWORDS
Criminal Liability; Corporation; Environment

I. Introduction

Social change is induced by the growth and modernization occurring inside a nation. These modifications are intentional alterations that will guide society towards the intended and anticipated developments. Development is an inherent process intertwined with societal ties, which is intensifying in the contemporary period of globalization, when national borders no longer provide a barrier.[1] The progression of development is significantly impacted by the swift expansion of information technology that has permeated societies globally. Various types and advancements may be observed in the economic, technological, and social sectors implemented by a firm.

Corporations contribute to societal economic progress as well as to the aberrant conduct displayed by profit-driven entities. The attributes and methods of operation differ from traditional crimes, necessitating specialized instruments for law enforcement.[2] Industrial operations result in environmental contamination, constituting a form of corporate crime.

Corporate managers or commercial entities frequently face criminal liability for environmental offenses, while companies themselves are

[1] Apriani Zarona Harahap Harahap, Asep Syarifuddin, and Bambang Hermawan, "THE EFFECT OF SOCIAL CHANGE IN THE DEVELOPMENT OF LAW IN INDONESIA," *Jurnal Lex Suprema* 3, no. 1 (2021): 549–65.
[2] Rodliyah Rodliyah, Any Suryani, and Lalu Husni, "Konsep Pertanggungjawaban Pidana Korporasi (Corporate Crime) Dalam Sistem Hukum Pidana Indonesia," *Journal Kompilasi Hukum* 5, no. 1 (February 9, 2021): 191–206, doi:10.29303/jkh.v5i1.43.

seldom held liable. Ordinary crimes can be basically characterized by the incidence of loss, which subsequently results in criminal culpability.[3] Corporate criminal responsibility similarly occurs when a company perpetrates a crime that results in harm to individuals.[4]

In Indonesia, corporations are explicitly recognised as subjects of penal law by legislation that regulates acts outside the Penal Code. The current Penal Code maintains societas delinquere non potest principle, which fails to acknowledge corporations as subjects of penal law.[5] Various statutes have acknowledged corporations as entities that fall under the purview of penal law, including Law Number 32 of 2009 concerning Environmental Management and Protection.

The increasing environmental challenges affecting both nature conservation and human health have raised awareness about the importance of implementing legal frameworks to address these issues. The governance of environmental matters in Indonesia began with Environmental Law No. 4 of 1982, which laid down essential provisions for environmental management. The initial legislation was later amended and replaced by Law No. 23 of 1997 concerning Environmental Management, which was eventually succeeded by Law No. 32 of 2009 focused on Environmental Protection and Management.

The framework for environmental law enforcement is defined by Law Number 32 of 2009 on Environmental Protection and Management, which encompasses state administrative legal instruments, civil legal instruments, and criminal legal instruments. Keith Hawkins[6] posits that law enforcement

[3] Putra Adi Fajar Winarsa, Mien Rukmini, and Agus Takariawan, "IMPLEMENTASI PENEGAKAN HUKUM TERHADAP PELAKU TINDAK PIDANA LINGKUNGAN HIDUP OLEH KORPORASI (STUDI TENTANG PENCEMARAN DAN PERUSAKAN YANG TERJADI DI SUNGAI CITARUM)," *Jurnal Poros Hukum Padjajaran* 4, no. 1 (2022): 162–74, doi:10.23920/jphp.

[4] Elly Syafitri Harahap et al., "Penjatuhan Pidana Tambahan Terhadap Korporasi Yang Melakukan Tindak Pidana Lingkungan Hidup," *Locus Journal of Academic Literature Review* 3, no. 1 (January 4, 2024): 103–26, doi:10.56128/ljoalr.v3i1.280.

[5] Rini Retnowinarni, "PERTANGGUNGJAWABAN PIDANA TERHADAP KORPORASI DI INDONESIA," *Perspektif Hukum* 1, no. 1 (2019): 82–104.

[6] Setiyono, Rini Purwaningsih, and Achmad Cholidin, "PERTANGGUNGJAWABAN KORPORASI DALAM TINDAK LINGKUNGAN TERHADAP KEBAKARAN HUTAN DAN

may be categorized into two systems or strategies: compliance, characterized by a conciliatory approach, and sanctioning, characterized by a punitive approach.

Environmental law enforcement ought to be regarded as a mechanism for attaining objectives. The objective of environmental law enforcement is to set criteria for safeguarding ecosystem carrying capacity and environmental functions, often governed by laws, including controls on waste and emission quality standards.[7] The translation of non-binding principles into binding operational standards should ideally occur prior to the successful application of the principles. Nonetheless, the translation of these non-binding concepts is sometimes challenging. Consequently, it is anticipated that the court would aggressively integrate these concepts into its decisions.[8]

Article 84 of Law Number 32 of 2009 on Environmental Protection and Management addresses the resolution of environmental disputes by taking into account three (3) critical criteria. Environmental issues can be resolved through both judicial and extrajudicial means. Secondly, each party possesses the autonomy to select their preferred conflict settlement procedure. A lawsuit may be initiated in court if extrajudicial attempts fail.

The process for settling environmental issues in Law Number 32 of 2009 corresponds with the law enforcement techniques articulated by Keith Hawkins, which may be analyzed via two approaches: compliance and conciliatory manner.[9] Consequently, out-of-court settlements might be categorized as a conciliatory technique. The regulatory model exhibits

YANG BERDAMPAK DILAMPAUINYA BAKU MUTU LINGKUNGAN HIDUP," AL-QISTH LAW REVIEW 7, no. 2 (2024): 275–94.

[7] Muh Isra Bil Ali and Aminah Aminah Aminah, "PENEGAKAN HUKUM LINGKUNGAN HIDUP DALAM PERSPEKTIF KEADILAN SUBSTANTIF DI INDONESIA," *SPEKTRUM HUKUM* 18, no. 2 (October 20, 2021): 15–32, doi:10.35973/sh.v18i2.1914.

[8] Raul Redemtus Maramis, "TANGGUNG JAWAB NEGARA DALAM MENANGGULANGI PENCEMARAN LINGKUNGAN LAUT AKIBAT SAMPAH PLASTIK DI ERA REVOLUSI INDUSTRI 4.0," *Lex Privatum* 8, no. 4 (2020): 219–28.

[9] Setiyono, Purwaningsih, and Cholidin, "PERTANGGUNGJAWABAN KORPORASI DALAM TINDAK LINGKUNGAN TERHADAP KEBAKARAN HUTAN DAN YANG BERDAMPAK DILAMPAUINYA BAKU MUTU LINGKUNGAN HIDUP."

penal-style sanctions, whereas the conciliatory approach is defined by remedial actions (compensation), community restoration and support, and assistance for individuals in distress, focusing on the necessary measures to address the adverse circumstances.

Corporations, as agents of industrialization, may cause harm to others and must be held accountable for their acts. Corporations as penal law subject are not a recent concept in penal law. The acknowledgment of corporations as subjects of penal law in England transpired in the 1842 case of Gloucester Railway Co & Birmingham. The Netherlands legally recognized firms as subjects of penal law with the enactment of the Wet Economische Delicten (W.E.D)[10] in 1950, albeit limited to offenses regulated under the W.E.D. The acknowledgment was further solidified by the 1976 modification of the Wetboek van Straftrecht (W.v.S), which recognized companies as objects of general penal law (commune strafrecht).

The comprehension of corporate crime has evolved, with responsibility serving as a response to corporate infractions, including carelessness resulting in regulatory violations. Since that time, infractions are determined not just by mens rea or direct acts, and penalties are also imposed in the form of sanctions. Ultimately, the legislators determined that, in addition to individuals, businesses are also subject to criminal liability for conduct that contravene established law.

A significant issue is the challenge of demonstrating that a corporation satisfies the criteria of the criminal offense it has committed, as law enforcement officials remain constrained by the strict liability principle, which is firmly established in the doctrine of criminal liability within Indonesian penal law.[11] Therefore, it is essential to further examine an effective and efficient model of corporate criminal liability. This article will

[10] J H Dicky, "Sejarah Pertanggungjawaban Pidana Beneficial Owner Di Indonesia," *Jurnal Ilmu Sosial Dan Pendidikan* 4, no. 4 (2020): 137–49, http://ejournal.mandalanursa.org/index.php/JISIP/index.

[11] R Dwi Kennardi Dewanto, "Penegakan Hukum Terhadap Korporasi Sebagai Pelaku Tindak Pidana Lingkungan Hidup Di Wilayah Hukum Sidoarjo," *Jurnal Sosiologi Dialektika* 13, no. 2 (May 16, 2020): 183–92, doi:10.20473/jsd.v13i2.2018.183-192.

examine responsibility in corporate criminal prosecution, focusing on who may be held accountable in court for environmental violations. The research investigates a) the historical role of companies as subjects of penal law; and b) how corporate liability model for environmental crime offenders based on identification theory doctrine.

II. Methods

This research was conducted using normative legal research. The approach used in this research is a legislative and historical approach. This research collects that primary laws in digital form include the Penal Code, Law Number 1 of 2023 on the National Penal Code, Law Number 32 of 2009 on Environmental Protection and Management, as well as other related regulations. Meanwhile, the secondary legal materials used include electronic books and journal articles that examine corporate criminal liability and environmental crimes.[12] The legal materials that have been collected will then be analyzed using a descriptive-analytical method by describing the facts and then proceeding with the analysis.

III. Result and Discussion

1. The History of Corporations as Penal law Subjects

A controversy regarding the establishment of companies has persisted up to the present. Nevertheless, if we consider human growth as an aspect of society, the establishment of businesses emerged to address unmet

[12] Agung Hidayat, "CRITICAL REVIEW BUKU 'PENELITIAN HUKUM' PETER MAHMUD MARZUKI PENELITIAN HUKUM AD QUEM TENTANG NORMA," YUSTISIA MERDEKA: Jurnal Imiah Hukum 7, no. 2 (2021): 117–25, http://yustisia.unmermadiun.ac.id/index.php/yustisia.

human needs. Every individual undoubtedly have demands that must be fulfilled according to human nature. These requirements that must be fulfilled subsequently influence the human urge for survival. Despite instances of unmet basic requirements, individuals strive to satisfy them. The formation of a group by individuals to address demands that they cannot satisfy separately constitutes one manifestation of this endeavor and serves as a forerunner to a corporation.

An illustration of corporate evolution through group formation is the societies of Asia Minor, Greece, and Rome. Subsequently, these parties established an organization in Rome. Its function closely resembles that of a contemporary business, however it functions within the domains of military, commerce, religion, and public welfare. The Church Council, instituted by Pope Innocent IV (1234-1254) and shaped by Roman law, signified the advancement of cooperatives in medieval Europe. This council possesses riches distinct from its members and exhibits variations about the issue of human law. These attributes are already encompassed under the corporate characteristics.[13]

An examination of the emergence of businesses in the modern age reveals many sorts of commercial firms that served as antecedents to contemporary corporate structures. Similar to Russia, the Muscovy Company was founded in 1555 to amalgamate Russian and Turkish enterprises. In 1581, the Turkey or Levant Company was created in Turkey, followed by the establishment of the English East India Company in 1599, which received formal endorsement from Queen Elizabeth I in 1600.[14] In certain nations, corporate entities represent the advancement of human commerce due to the growing complexity of trade activities. This is a commercial enterprise involved in extensive and international trading.

[13] Hesti Widya Ningrum, "Sejarah Dan Perkembangan Pertanggungjawaban Korporasi," *Volksgeist: Jurnal Ilmu Hukum Dan Konstitusi* 1, no. 2 (December 19, 2018): 139–56, doi:10.24090/volksgeist.v1i2.1633.
[14] Michael Christoper Pardamean, "Pertanggungjawaban Direksi Atas Tindak Pidana Korporasi," *UNES Law Review* 6, no. 2 (2023): 7365–72, doi:10.31933/unesrev.v6i2.

At the subsequent stage, the status of the company transitions from a mere commercial enterprise to a legal body apart from individuals. King James I (1566–1625) acknowledged companies as legal organizations in England. The Hudson's Bay Company was founded in 1670 and was among the businesses that produced money for the British colonial government by monopoly trading practices.[15]

The global industrial revolution significantly contributed to the expansion of enterprises. The advancement of technology catalyzed the industrial revolution, resulting in numerous breakthroughs and technical discoveries that profoundly influenced industrial operations, particularly in large-scale enterprises. The steam engine is a pivotal technical development that inspired substantial transformations in industry.[16] Ultimately, these substantial transformations in the industrial sector necessitate a legal framework that safeguards the interests of both businesses and society at large. In 1855, the restriction of corporation liability was established as a measure of legal protection. The corporation appended the term "limited" to its name to signify that constraints had been instituted.[17]

France created companies as legal entities into the Code de Commerce in 1807, thereby influencing the Indonesian legal system through Dutch colonial control. The concept of companies was formally integrated into the Dutch legal system via the Wetboek van Koopenhandel, which implemented

[15] Hari Sutra Disemadi and Nyoman Serikat Putra Jaya, "PERKEMBANGAN PENGATURAN KORPORASI SEBAGAI SUBJEK HUKUM PIDANA DI INDONESIA," *JURNAL HUKUM MEDIA BHAKTI* 3, no. 2 (February 27, 2020): 118–27, doi:10.32501/jhmb.v3i2.38.
[16] Muhammad Rifqi Suhaidi et al., "PERAN DAN PENGARUH REVOLUSI INDUSTRI 4.0 TERHADAP PENERAPAN OMNIBUS LAW SEBAGAI PERKEMBANGAN SISTEM HUKUM DI INDONESIA," *Journal of Law, Administration, and Social Science* 3, no. 1 (2023): 14–24.
[17] Ron Harris, "A New Understanding of the History of Limited Liability: An Invitation for Theoretical Reframing," *Journal of Institutional Economics* 16, no. 5 (October 8, 2020): 643–64, doi:10.1017/S1744137420000181.

the principle of concordance, facilitating the establishment of corporations in Indonesia.[18]

Corporations development as penal law subjects may be broadly divided into three phases. In the initial phase, characterized by attempts to restrict the classification of corporate violations to individual actions (naturlijk persoon). All acts pertaining to the corporation are deemed to be executed by the management, as they are responsible for its administration (zorgplicht).[19] The idea of universitas delinquere non potest, also known as societas delinquere non potest, which was developing at the time, had an influence on the prohibition of crimes committed by companies against their management.[20] During that period, Von Savigny's[21] teachings emerged, asserting that the incorporation of companies as subjects of penal law from civil law should not be implemented indiscriminately.

The Dutch government integrated the idea of societas delinquere non potest into the Penal Code in 1881. This subsequently served as the foundation for the formulation of the Indonesian Penal Code. The existing Penal Code in Indonesia restricts individual offenses pertaining to businesses. Consequently, if the management neglects its corporate governance obligations, they may incur criminal liability.

In the second level, there is recognition that companies may perpetrate a crime.[22] Nonetheless, regarding accountability (prosecution and

[18] T. Andana Harris Pratama, Muhammad Ali, and Fadil Fadil, "Korporasi Sebagai Subyek Hukum Dalam Tindak Pidana Lingkungan Hidup," *AL-MANHAJ: Jurnal Hukum Dan Pranata Sosial Islam* 5, no. 1 (May 5, 2023): 611–20, doi:10.37680/almanhaj.v5i1.2672.
[19] Septi Dyah Tirtawati, "URGENSI PENGATURAN MENGENAI PERTANGGUNGJAWABAN PIDANA KORPORASI DALAM HUKUM PIDANA DI INDONESIA," *Gorontalo Law Review* 4, no. 1 (2021).
[20] GP. Aditya Prawira Negara, "PENEGAKAN HUKUM TINDAK PIDANA KORUPSI DI INDONESIA TERHADAP PELAKU KORPORASI," *Jurnal Magister Hukum PERSPEKTIF* 10, no. 1 (2019): 37–51, https://nasional.kompas.com/read/2016/08/09/18375101/kpk.berharap.ma.sepaham.terkait.pemida.
[21] Abdurrakhman Alhakim and Eko Soponyono, "KEBIJAKAN PERTANGGUNGJAWABAN PIDANA KORPORASI TERHADAP TINDAK PIDANA KORUPSI," *Jurnal Pembangunan Hukum Indonesia* 1, no. 3 (2019): 322–36.
[22] Joko Sriwidodo, *PERTANGGUNJAWABAN KEJAHATAN KORPORASI DALAM SISTEM HUKUM PIDANA DI INDONESIA* (Yogyakarta: Kepel Press, 2022).

punishment) in this context, it remains the responsibility of the corporation's management. Schaffmeister[23] contends that there has been a transition in criminal accountability, shifting from management members to those who issue directives, or to individuals prohibited from acting if they fail to lead appropriately.

Mardjono Reksodiputro[24] states in his paper that paper 59 of the Penal Code acknowledges corporations as subjects of penal law in the subsequent stage. He asserts that this Article should clarify that businesses can perpetrate crimes, however the management bears responsibility for those offenses. Nonetheless, the management's criminal guilt may be absolved if they can demonstrate their non-involvement.[25] Consequently, this interpretation necessitates a revision of the view that the Penal Code recognizes only people as objects of penal law. However, Muladi and Dwidja Priyatno[26] underscored the absence of direct corporate responsibility thus far.

In the third stage, after to World War II, companies have direct responsibility. Remelink[27] stated that Dutch fiscal penal law permits the criminal prosecution of firms for tax evasion that leads to losses for the state. Since the Dutch Penal Code has not yet acknowledged corporations as subjects of penal law, the demand for criminal accountability is hence more feasible.

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[23] Hariman Satria, "PENERAPAN PIDANA TAMBAHAN DALAM PERTANGGUNGJAWABAN PIDANA KORPORASI PADA TINDAK PIDANA LINGKUNGAN HIDUP Kajian Putusan Nomor 1554 K/PID.SUS/2015," *Jurnal Yudisial* 10, no. 2 (2017): 155–71.

[24] Muhammad Fatahillah Akbar, "PENERAPAN PERTANGGUNGJAWABAN PIDANA KORPORASI DALAM BERBAGAI PUTUSAN PENGADILAN," *Jurnal Hukum & Pembangunan* 51, no. 3 (2021): 803–23, doi:10.21143/jhp.vol51.no3.3272.

[25] Ibid.

[26] Muhammad Arif Sudariyanto, "PERTANGGUNGJAWABAN PIDANA KORPORASI DALAM BIDANG PERINDUSTRIAN," *Mimbar Keadilan*, September 7, 2018, 47–64, doi:10.30996/mk.v0i0.1605.

[27] Irfan Alfieansyah Dwinanda, "Pertanggungjawaban Pidana Terhadap Perusahaan Ekspedisi Yang Melakukan Pengiriman Narkotika Dihubungkan Dengan Identification Theory," *Jurnal MAHUPAS* 1, no. 2 (2022): 137–52.

The principle of corporate responsibility is not recognized in the current Indonesian Penal Code. The principal perpetrator fulfills all of the criteria outlined in the crime's description by executing the elements of the crime. The article formulations that consistently utilize terms such as "whoever," "someone," or "a person who commits a crime" plainly demonstrate the penal law subject is natural person. Although the Penal Code does not recognize companies as subject of penal law, numerous statutes have designated them as such.

Corporations have become objects of penal law under numerous rules, notably:[28] a) Law Number 31 of 1999 concerning the Eradication of Corruption Crimes, as revised by Law Number 20 of 2001, which modifies Law Number 31 of 1999 on the Eradication of Corruption Crimes; and Law No. 8 of 1999 on Consumer Protection; and b) Law Number 32 of 2009 of the Republic of Indonesia concerning the Protection and Management of the Environment.

IS. Susanto categorizes White Collar Crimes into three types:[29] a) offenses perpetrated by professionals in their occupations, including physicians, notaries, and lawyers or advocates; b) offenses perpetrated by government officials, including corruption and other abuses of authority, such as infringements on people' rights and unlawful arrests or advocacy; c) corporate offenses. Corporate crimes refer to activities by corporations that may incur sanctions criminal, administrative, or civil entailing the illicit use of economic power.

The theory of culpability is applicable just if a superior-subordinate connection between the employer and the employee who perpetrated the crime can be shown. Consequently, it is essential to meticulously evaluate whether the association between the company and its entities warrants the

[28] Rodliyah, Suryani, and Husni, "Konsep Pertanggungjawaban Pidana Korporasi (Corporate Crime) Dalam Sistem Hukum Pidana Indonesia."
[29] Sriwidodo, *PERTANGGUNJAWABAN KEJAHATAN KORPORASI DALAM SISTEM HUKUM PIDANA DI INDONESIA*.

imposition of criminal culpability for the offenses perpetrated by its entities. Corporate responsibility has been incorporated into Law Number 1 of 2023 about the Penal Code (hence referred to as the National Penal Code).

The National Penal Code states in Article 45, paragraph (1) that illegal crimes can be committed against corporations. According to statutory regulations, paragraph (2) further explains that the corporations listed in paragraph (1) include associations, whether they be legal entities or business entities in the form of partnerships, limited partnerships, or their equivalents, as well as legal entities like corporations with private limited company, cooperatives, state-owned companies, foundations, regional-owned enterprises, and their equivalents.[30]

It is essential to acknowledge corporations as legal entities, as stated in the Explanation of the National Penal Code, specifically in its first book, point 5. This assertion highlights that advancements in finance, economy, and commerce particularly in the contexts of globalisation and the emergence of organised crime, both domestically and transnationally necessitate that criminal legal subjects extend beyond natural persons to include corporations. These entities are organized collectives of individuals and/or assets, irrespective of their legal status.[31] Corporations can serve as instruments for criminal activity and can also get advantages from such acts. Embracing the concept that companies are objects of crime implies that corporations, regardless of their legal status, are deemed capable of perpetrating offenses and may be held liable under penal law. This research undoubtedly alters the traditional paradigm asserting that businesses lack emotions and tangible organs akin to people, in accordance with the notion of societas delinquere non potest or universalitas. One cannot commit a crime.

[30] Republic of Indonesia, "Law Number 1 of 2023 on the Criminal Code" (Jakarta: State Secretariat, 2023).
[31] Ibid.

2. *Corporate Liability Model for Environmental Crime Offenders Based on Identification Theory Doctrine*

The previous subsection indicates that corporations are entities governed by penal law and may be classified as offenders of crimes as outlined in specific legislation and the National Penal Code. This establishes that corporations can be held accountable under penal law in a general context. Article 46 of the National Penal Code specifies that "corporate crimes are committed by officials holding a functional position within the corporate structure or individuals who, through employment or other connections, act on behalf of the Corporation or in its interest, within the scope of its activities or business, either individually or collectively." Additionally, Article 47 specifies that "corporate crimes may also be perpetrated by the order giver, the controller, or the beneficiary of the Corporation who, although external to the organizational structure, has the capacity to exert control over the Corporation."

In relation to the aforementioned criminal actions perpetrated by businesses, concepts concerning corporate criminal responsibility have developed. In the evolution of penal law, three systems of corporate liability exist concerning criminal acts:[32] 1) corporate management as the perpetrator, with management bearing responsibility; 2) the corporation as the perpetrator, with management bearing responsibility; and 3) the corporation as both the perpetrator and the entity responsible. According to the aforementioned philosophy, it may be asserted that both businesses and its executives can perpetrate a crime or violation for which they must be held liable.

[32] Luh Angelia Shelolita and Sagung ME Putri Purwani, "PERTANGGUNGJAWABAN PIDANA OLEH KORPORASI SEBAGAI PELAKU TINDAK KEJAHATAN ILLEGAL LOGGING," *Jurnal Kertha Semaya* 11, no. 7 (2023): 1637–47, doi:10.24843/KS.2023.v11.i07.p13.

Sally S. Simpson[33] perceives corporate crime as a subset of white-collar criminality. According to Simpson, corporate crime constitutes a kind of white-collar crime. This viewpoint does not delineate corporate crime but is a crucial aspect of the discourse around offenses perpetrated by businesses. Corporate crime can occur concurrently with white-collar criminality. In other words, when white-collar crime transpires, corporate criminality is simultaneously implicated. John Braithwaite[34] corporate crime is defined as "the actions of a corporation or its employees acting on its behalf that are prohibited and subject to legal penalties." Peter Yeagar and Marshall B. Clinard offer a comparable but more expansive definition, asserting that "corporate crime encompasses any act perpetrated by a corporation that incurs state punishment, regardless of its classification under administrative, civil, or penal law."

Within the realm of corporate crime, there are three main legal classifications: offenses perpetrated by corporations, offenses directed against corporations, and corporations involved in criminal conduct.[35] Corporate crimes are essentially offenses committed by businesses. In this instance, corporate crime is perpetrated for the advantage of the corporation, rather than the reverse. Simultaneously, corporate crimes refer to offenses perpetrated by the management of the organization itself (employee misconduct). The corporation is the victim, while the

[33] Ike Pratiwi Br Limbong, Sarmila Dalimunthe, and Sahlan, "White-Collar Crime," *PUSTAKA:Jurnal Bahasa Dan Pendidikan* 4, no. 1 (May 2, 2024): 171–85, doi:10.56910/pustaka.v4i1.1072.

[34] I Made Walesa Putra, Marcus Priyo Gunarto, and Dahliana Hasan, "Penentuan Kesalahan Korporasi Pada Tindak Pidana Perpajakan (Studi Putusan Pengadilan Negeri Jakarta Barat No: 334/Pid.Sus/2020/PN Jkt.Brt)," *Media Iuris* 5, no. 2 (June 30, 2022): 231–58, doi:10.20473/mi.v5i2.33369.

[35] Joey Josua Pamungkas Pattiwael and Hidayatullahi Hamidi, "PERTANGGUNGJAWABAN PIDANA KORPORASI DALAM TINDAK PIDANA KORUPSI SEKTOR SUMBER DAYA ALAM," *JUSTITIA JURNAL HUKUM* 6, no. 2 (2021): 152–64, https://www.u4.no/publications/pemberantasan-.

management is the culprit. A criminal company is an entity intentionally established to perpetrate illegal activities, also known as organized crime.[36]

Corporate crime, as delineated above, can be classified as white-collar crime and seen as organized crime, based on its subject matter and underlying reasons. Moreover, corporate crime is a multifaceted offense aimed at financial profit. To designate a company as a perpetrator of a crime, one might rely on the criteria of task execution and/or the attainment of the business's objectives. A corporation is deemed a perpetrator if it is demonstrated that the action occurred within the framework of task execution and/or the attainment of the corporation's objectives, even in instances where individuals (employees) independently executed the action contrary to provided directives.

If a legal entity or corporation's duties are not performing effectively, it may indicate a lack of adequate effort to avoid potential criminal conduct. To classify a legal organization as an environmental crime offender, numerous aspects must be evaluated, specifically:[37] a) does the matter pertain to an offense in which the infringement of the protected interest is classified as a crime?; b) what requirements of precision or accuracy relate to environmentally harmful behaviors?; c) the nature, framework, and scope of the legal entity's activities.

Environmental crimes are activities that contravene environmental laws or associated regulations, and violations are subject to penalties imposed by the appropriate authority. Rahmadi[38] stressed that environmental crimes are legislative commands and prohibitions directed

[36] T. Riza Zarzani, Ismaidar Ismaidar, and Wildan Fahriza, "Dimensions Of Corporate Crime," *International Journal of Law, Crime and Justice* 1, no. 2 (May 18, 2024): 108–13, doi:10.62951/ijlcj.v1i2.72.
[37] Irene B. D. Sariowan, "PERTANGGUNGJAWABAN PIDANA BAGI KORPORASI YANG TERBUKTI MELAKUKAN PENCEMARAN DAN PERUSAKAN LINGKUNGAN HIDUP MENURUT UNDANG-UNDANG NOMOR 32 TAHUN 2009," *Lex Privatum* 11, no. 1 (2023): 1–10.
[38] Ibid.

at legal subjects, which, if transgressed, incur criminal punishments aimed at safeguarding the environment as a whole.

An example of corporate regulation within the field of penal law is provided by Law Number 32 of 2009 on Environmental Protection and Management, which will be referred to as the Environmental Protection and Management Law from this point forward. In the General Provisions section, Article 1, Number 32, there is a provision that states, "Every person is an individual or a business entity, whether legal or non-legal." This provision is where the requirement that acknowledges corporations as entities under penal law may be found. As a consequence of this, Article 1, Number 32 of the Environmental Protection and Management Law has expanded the definition of "every person" to include companies, which are also referred to as "Business Entities" in this law.

As a consequence of this, the presence of the phrase "every person" in the Environmental Protection and Management Law indicates that all of the Criminal Provisions are applicable to corporations as well. This lends credence to the notion that a business entity may play the role of a perpetrator and may be held accountable for illegal acts. A corporation is considered to have committed a crime in accordance with the provisions of paragraph one of Article 116 if the conduct in question was carried out by the corporation, under the corporation's name or on behalf of the corporation. As an additional point of interest, Article 116, paragraph 2 provides that a business is considered to be the perpetrator of a crime if the crime is carried out by an individual in the course of employment or another link that operates within the operational area of the organization.

The interaction between firms and their management will lead to a framework of corporate accountability for environmental offenses. Mardjono Reksodiputro, in his paper, delineates the model of corporate

criminal liability as follows:[39] 1) Corporate managers as the architects and accountable managers of the corporation; 2) The corporation as the architect and accountable manager; and 3) The corporation as the architect and also the accountable entity. Mardjono Reksodiputro has provided a model of corporate criminal responsibility that applies to the stages of corporate growth as a subject of penal law. This model represents the progression of corporate accountability. According to the progression of the criminal responsibility model, the phases of its evolution are outlined in the sequence.

In the first paradigm of criminal culpability, the corporate management who serves as the originator is likewise held accountable. Certain requirements are imposed on corporate managers, despite the fact that these obligations pertain to the business itself. Should the manager fail to meet that commitment, he will face repercussions.[40]

The first framework for corporate criminal responsibility is established under the existing Indonesian Penal Code. The Penal Code contains no provisions addressing crimes perpetrated by businesses or corporate criminal responsibility. business offenses are governed in relation to crimes perpetrated by business executives and their associated criminal culpability.

The second model of corporate criminal culpability identifies the company as a legal entity that can engage in criminal actions; however, responsibility is still attributed to the management. Muladi and Dwidja contend that this model of criminal culpability assigns responsibility to management for actions attributed to the company, namely those executed by the corporate machinery in accordance with its articles of incorporation.[41] The managers or leaders of the corporation are accountable

[39] Kukuh Dwi Kurniawan and Dwi Ratna Indri Hapsari, "Pertanggungjawaban Pidana Korporasi Menurut Vicarious Liability Theory," *Jurnal Hukum Ius Quia Iustum* 29, no. 2 (May 1, 2022): 324–46, doi:10.20885/iustum.vol29.iss2.art5.
[40] Ibid.
[41] Niken Aulia Rachmat, "Hukum Pidana Lingkungan Di Indonesia Berdasarkan Undang-Undang Nomor 32 Tahun 2009 Tentang Perlindungan Dan Pengelolaan Lingkungan

for activities executed by one or more persons, which are deemed actions of the organization, irrespective of their awareness. This arises from the responsibilities intrinsic to the position of the manager or leader.

The firm is fully recognized as a legal entity under the third model of corporate criminal responsibility. This is due to the fact that corporations are recognized as creators and may be held liable. The initial statute that implemented the corporate criminal responsibility paradigm in Indonesia was the Goods Hoarding Law of 1951.[42]

Understanding the idea of corporate accountability as a participant in environmental offenses is crucial. Sutan Remy S. asserts that the corporate criminal liability model entails four potential methods for attributing criminal culpability to businesses. The four potential systems that may be implemented are:[43] a) the corporate management, as the offender of the act, must consequently assume criminal responsibility; b) the business is the offender of the crime; yet, the management must assume criminal responsibility; c) the company, as the offender, must assume criminal liability; and d) both the management and the corporation are culpable as offenders of the crime and must share criminal liability.

The aforementioned four accountability systems will dictate the accountability model. Various theories of corporate criminal culpability are recognized, including identification theory, strict liability, vicarious accountability, and functional perpetration.[44] This research will examine the identification theory-based corporate criminal liability model. Identification theory, or direct corporate criminal responsibility, is a

Hidup," *Ikatan Penulis Mahasiswa Hukum Indonesia Law Journal* 2, no. 2 (February 24, 2022): 188–209, doi:10.15294/ipmhi.v2i2.53737.

[42] Dwi Kurniawan and Indri Hapsari, "Pertanggungjawaban Pidana Korporasi Menurut Vicarious Liability Theory."

[43] Khairil Andi Syahrir, M Said Karim, and Hijrah Adhyanti Mirzana, "Pembaharuan Metode Pembuktian Subjek Hukum Korporasi Sebagai Pelaku Tindak Pidana Korupsi," *TUMOU TOU Law Review* 1, no. 1 (2022): 32–47.

[44] Sriwidodo, *PERTANGGUNJAWABAN KEJAHATAN KORPORASI DALAM SISTEM HUKUM PIDANA DI INDONESIA*.

concept of corporate criminal liability originating from Anglo-Saxon countries, such as the United States and England. This concept asserts that both legal and illegal operations conducted by top management or directors are acknowledged as business activity. This argument justifies the imposition of criminal culpability on companies, despite the fact that a company cannot act independently and lacks mens rea, as it does not possess a conscience.

Gobert elucidates that this identification theory is really an advancement of the notion of vicarious responsibility.[45] The components of vicarious responsibility, which require that the crime occurs within the scope of power or employment and that it benefits the company, must still be satisfied. The concept of identification dictates that the assessment of whether behaviors qualify as corporate actions is contingent upon the interpretation of the link between mental state and physical embodiment.

The state of mind is commonly assessed as a "directing will," "directing mind," "control center," or "ego center." A firm cannot be punished when an employee, regarded as part of the corporate entity, commits a crime independently of the directives of its leadership, namely a director or senior executive. Additionally, Yedidia Stern clarifies that a corporate official who occupies a position in the organization's "top-level management" or serves in a significant capacity is considered the "directing mind" of the organization.[46]

To identify an individual as a normal employee or a high-level executive inside a firm, it is essential to ascertain whether the person serves as a key organ of the organization. The identification of an individual as a primary organ can be established by verifying their mention in the company's official

[45] Mark Dsouza, "THE CORPORATE AGENT IN CRIMINAL LAW – AN ARGUMENT FOR COMPREHENSIVE IDENTIFICATION," *The Cambridge Law Journal* 79, no. 1 (March 30, 2020): 91–119, doi:10.1017/S0008197320000021.
[46] Mahrus Ali, "Kebijakan Penal Mengenai Kriminalisasi Dan Penalisasi Terhadap Korporasi (Analisis Terhadap Undang-Undang Bidang Lingkungan Hidup)," *PANDECTA Journal* 15, no. 2 (2020): 261–72, doi:10.15294/pandecta.v15i2.23833.

documents and their execution of actions based on authority explicitly conferred by those documents, without external intervention or directives from superiors or company leaders. Consequently, under these requirements, a corporate mistake for which the corporation may be held liable is a crime perpetrated by the company's leadership that is distinctly and unequivocally documented in the company's records.

In the theory of identification, the criminal act must provide a benefit to the firm, akin to the doctrine of vicarious responsibility; however, this principle is not uniformly applied by all courts. An instance is illustrated in the case of Moore v. Bresler Ltd. A business secretary engaged in embezzlement.[47] Nonetheless, the secretary illicitly sold the company's items without authorization, profiting herself from the transactions. The secretary manipulated the tax return to conceal the purchase records, omitting the proof of purchase for the products sold. Despite the apparent victimization of the corporation by the employee's actions, which solely benefit the employee and yield no profit for the corporation (a point utilized in the corporation's defense), the presiding judge maintains that the corporation remains criminally liable for the employee's conduct.

Stern, however, condemned the concept associated with this identity philosophy. Stern contends that in extensive contemporary businesses, the primary representatives of a firm frequently fulfill just the role of endorsement or signature.[48] Each distinct department within the corporation has been operating autonomously, without explicit guidance from the leadership. Consequently, if the corporate leader's activities consist solely of granting employee requests, the leader might be deemed to lack malevolent intent. Consequently, the corporate leader cannot be promptly deemed accountable, nor can the organization as a whole.

[47] Ningrum, "Sejarah Dan Perkembangan Pertanggungjawaban Korporasi."
[48] Andreas Nathaniel Marbun and Revi Laracaka, "Analisa Ekonomi Terhadap Hukum Dalam Pemidanaan Partai Politik Melalui Pertanggungjawaban Korporasi Dalam Perkara Tipikor," *Jurnal Antikorupsi INTEGRITAS* 5, no. 1 (2019): 127–67, doi:10.32697/integritas.v5i1.384.

Meanwhile, the application of the identification theory is evident in the case of PT Giri Jaladhi Wana, which was involved in a corruption offense. The court ruled that the corrupt acts committed by the company's board of directors could be regarded as acts of the corporation itself, thereby rendering the company criminally liable. This case demonstrates that, although the Indonesian Criminal Code does not yet explicitly regulate corporate criminal liability, the judiciary may apply principles such as the identification theory to hold corporations accountable for criminal conduct.

Consequently, this identification concept permits a corporation to incur criminal culpability for actions executed by an individual recognized as a corporate agent. To be recognized as the company, the individual must function as the controlling mind. Identifying the guiding mind involves analyzing the case circumstances, including the individual's position and power, to ascertain if their actions represent those of the firm. Such considerable authority is typically possessed by executives in senior roles, such as upper management or directors. Consequently, this approach, in its application, does not encompass activities undertaken by personnel in subordinate positions.

According to the identification theory concept, corporate criminal accountability rests with the corporation's founders and senior executives or directors. The corporate responsibility model, grounded in identification theory, has been integrated with the corporate accountability model as stipulated in Article 16, paragraph (2) of the Environmental Protection and Management Law, when associated with environmental crimes. The accountability paradigm asserts that the company, as the creator and manager, has responsibility. Article 116, paragraph (1), stipulates that criminal liability may also be assigned to the manager, defined as "the individual who directed the individual of the crime or the commission who served as the activity's leader." This provision is further elaborated in Article 116, paragraph (2) of this Law.

Stern proposes a 'two-stage exam' to ascertain the position of managers as high-level managers, consisting of the functional test and the hierarchical test.[49] The functional test is crucial in assessing whether the leader's activities are supra vires. If the activity is supra vires, the management's responsibility cannot be deemed a corporate fault. If it is not supra vires, the blame can be ascribed to the company. The hierarchy test is crucial in ascertaining if the perpetrator is a regular employee or a managerial figure inside the firm. The hierarchical test's validation is essential, as the concept of identification stipulates that only the errors or offenses perpetrated by executives or individuals in senior roles within the organization may be classified as corporate crimes, hence attributing liability to the business.

Another paradigm of corporate criminal responsibility under Environmental Protection and Management Law is the company as the creator and accountable entity. Criminal penalties and sanctions may be imposed on "Business Entities" pursuant to Article 116, paragraph (1). The establishment of two models of corporate criminal responsibility results in three potential forms of criminal liability, as articulated by Sutan Remy S. In the preceding elucidation. The corporation serves as the manufacturer and the accountable manager. The corporation serves as both the manufacturer and the accountable entity. The company serves as the creator, administrator, and accountable entity.

Article 118 of the Environmental Protection and Management Law contains an intriguing provision that refers to "business entities" as "functional actors." In its entirety, Article 118 of the Environmental Protection and Management Law stipulates that "criminal sanctions shall be imposed on business entities represented by officials authorized to represent them in and out of court in accordance with the legislation as functional actors" in response to criminal acts as defined in Article 116 paragraph (1) letter a. The environmental protection and management law's

[49] Sriwidodo, *PERTANGGUNJAWABAN KEJAHATAN KORPORASI DALAM SISTEM HUKUM PIDANA DI INDONESIA*.

Article 118 is explicated as follows: "the functional actors referred to in this Article are legal entities and business entities." Additionally, it is noted that the criminal activities of business entities and legal entities are functional crimes. Consequently, penalties and sanctions are imposed on those who have authority over the physical actors and who are responsible for their actions. This suggests that the Environmental Protection and Management Law utilizes the Functional Actor theory or "functioneel daderschap" in its recognition of corporations as criminal entities.

IV. Conclusion

The emergence of companies as legal bodies originated from collective human endeavors to satisfy shared wants, first with the establishment of communal groups in the Roman period and subsequently developing into entities resembling contemporary corporations. The Industrial Revolution prompted the development of legislation concerning corporate liability restrictions, but in Indonesia, Dutch influence introduced a doctrine that first restricted company criminal culpability solely to its management. The evolution of corporate penal law has transpired through three phases, with the third phase, post-World War II, witnessing the acknowledgment of companies as entities capable of direct criminal liability. In the most recent National Penal Code, corporations are classified as subjects of criminal activities, acknowledged as entities that must be held liable for their conduct within the legal and economic framework.

Identification theory posits that CEOs in senior managerial roles can be held responsible for the corporation's actions. There are two forms of corporate criminal responsibility in cases of criminal perpetration. The first model posits the corporation as the creator and the management accountable, according to the identity theory ideology. The second concept of liability posits the company as the creator and accountable entity.

Concerning the regulation of these two models of corporate criminal responsibility, it will yield three potential criminal liabilities: firstly, the company as the creator and the management accountable. The second pertains to the corporation as the creator and the entity accountable. The third entity is the company, which serves as the creator, manager, and accountable party. The model of corporate criminal liability based on the identification theory does not fully reflect a just form of accountability. Therefore, policymakers in formulating corporate criminal law policy must consider an ideal distribution of liability between the corporation and its management.

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