

Analysis of Corporate Criminal Responsibility After the Enactment of Law No. 1 of 2023 on the Penal Code

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Abstract

This research aims to understand the concept of corporate criminal liability following the issuance of Law No. 1 of 2023 on the Criminal Code. Corporate criminal liability has become increasingly important due to the tendency of companies to engage in actions that harm society, the environment, or even their own employees. The research method used in this study is normative legal research with a legislative approach. Data were collected from primary and secondary sources related to corporate criminal liability. The research findings indicate that although Indonesia has Law No. 1 of 2023 on the Criminal Code, which includes provisions on criminal liability for corporations, there are still challenges in enforcing the law. Some of the challenges faced include the weak corporate awareness of social and environmental responsibility, as well as limitations in the role of law enforcement agencies in investigating and prosecuting corporate criminal acts. In this regard, efforts need to be made to enhance corporate awareness of social and environmental responsibility, as well as to improve the capacity of law enforcement agencies in handling corporate criminal acts. This research is expected to contribute to the development of corporate criminal law theory in Indonesia.

KEYWORDS

Criminal Liability, Corporations, Law No. 1 of 2023



Introduction

In recent years, the growth and success of corporations have often been measured solely by their financial performance. This tendency has led corporations to neglect their social and environmental responsibilities. As a result, there have been numerous cases where corporations have caused harm to society, the environment, and even their own workers¹. Such actions can generate severe negative impacts, including environmental degradation, threats to public health, and violations of workers' rights. According to Septiawan, globalization has amplified the role of corporations as actors in various emerging crimes², such as price-fixing, false advertising (particularly in the pharmaceutical industry), environmental crimes, banking crimes, cybercrimes, money laundering, and illegal logging.

This condition has become increasingly serious given the rapid growth of corporations and their expanding influence³. Corporations not only affect economic sustainability but also have significant social and environmental impacts⁴. Therefore, corporate social and environmental responsibility is essential to ensure that economic growth aligns with environmental sustainability and societal welfare.

On the other hand, the harmful actions committed by corporations also reflect weaknesses in the existing legal framework. In practice, the enforcement of corporate criminal liability remains a significant challenge for law enforcement authorities. For instance, despite the

¹ Siti Romlah, "Nasib Korban Kejahatan Korporasi," *Adalah* 1, no. 8 (2017): 77–78, <https://doi.org/10.15408/adalah.v1i8.11322>.

² Wawan Septiawan et al., "Legal Politics Of Corporate Responsibility In Indonesia's Criminal Law," *Unram Law Review* 3, no. 2 (2019), <https://doi.org/10.29303/ulrev.v3i2.63>.

³ Mhd. Amin, "Kejahatan Korporasi: Suatu Tinjauan Tentang Bentuk Kejahatan Dan Tanggung Jawabnya," *Supremasi Hukum* 15, no. 1 (2019): 23–31, <https://doi.org/10.33592/jsh.v15i1.243>.

⁴ Zico Junius Fernando and Kejahatan Korporasi Di, "Pancasila Sebagai Ideologi Pemberantasan Kejahatan Korporasi Di Indonesia," *Agustus* 29, no. 2 (2020): 78–90, <https://ejournal.unib.ac.id/supremasihukum/article/view/8685>.

enactment of the Supreme Court Regulation of the Republic of Indonesia No. 13 of 2016 concerning Procedures for Handling Criminal Cases by Corporations, many corporations still manage to evade criminal liability. This is often due to a lack of corporate awareness regarding social and environmental responsibility, as well as limited capacity among law enforcement officials to investigate and prosecute corporate crimes⁵.

Based on data from the Supreme Court directory, there were at least 1,056 cases of corporate crimes recorded in 2022. This data indicates that corporate crime remains a significant issue in Indonesia. It demonstrates that many corporations continue to commit unlawful and harmful acts, leading to environmental damage, threats to public health, and violations of labor rights. The rising number of corporate crime cases also underscores the urgency of strengthening the enforcement of corporate criminal liability in Indonesia⁶.

In this regard, Law No. 1 of 2023 concerning the Indonesian Criminal Code (KUHP) serves as an important legal foundation for enforcing corporate criminal liability. However, as previously mentioned, many challenges remain in implementing such enforcement. Therefore, efforts must be made to enhance corporate awareness of social and environmental responsibilities⁷, as well as to strengthen the capacity of law enforcement authorities in investigating and prosecuting corporate crimes.

Furthermore, research on corporate criminal liability is expected

⁵ Zulkifli Zulkifli and Marlia Sastro, "Penegakan Hukum Pidana Terhadap Kejahatan Korporasi Di Sektor Kehutanan Di Kabupaten Aceh Tengah," *Suloh: Jurnal Fakultas Hukum Universitas Malikussaleh* 10, no. 1 (2022): 228, <https://doi.org/10.29103/sjp.v10i1.7943>.

⁶ Evan Elroy, "Kebijakan Formulasi Pertanggungjawaban Pidana Korporasi Terhadap Korban Kejahatan Korporasi," *Law Reform* 5, no. 1 (2010), <https://doi.org/10.14710/lr.v5i1.668>.

⁷ Tri Baskoro Bintang, "774NJL:Volume 6, Nomor 1, Maret 2022journal.Unas.Ac.Id/Law; Nationallawjournal@civitas.Unas.Ac.IdPERTANGGUNGJAWABAN HUKUM PIDANATERHADAP KEJAHATAN KORPORASI DITINJAU DARI UNDANG-UNDANG PERSEROAN TERBATAS," *National Journal of Medical Research* 6, no. 2 (2016): 17–22.

to contribute positively to these efforts. By understanding the concept of corporate criminal liability, corporations may become more aware of their social and environmental responsibilities. Conversely, law enforcement authorities may also gain a better understanding of corporate crimes and the appropriate methods to address them⁸. Consequently, it is expected that the number of corporate crimes will decline, thereby providing greater protection to society from harmful corporate practices.

Corporate criminal liability itself is stipulated under Article 48 of Law No. 1 of 2023 concerning the Criminal Code, which adopts an alternative/cumulative formulation. The grounds for holding a corporation criminally liable include: a) when the corporate act is conducted within the scope of business or other applicable provisions; b) when the act unlawfully benefits the corporation; c) when the act is accepted as corporate policy; d) when the corporation fails to take necessary preventive measures against greater impacts; and e) when the corporation allows the criminal act to occur. The legal consequences of these provisions are restrictive in nature⁹.

With the enactment of Law No. 1 of 2023 on the Criminal Code, it is expected that corporate criminal liability can be enforced more effectively, providing legal certainty for corporate stakeholders¹⁰. In this context, the alternative/cumulative provisions of Article 48 offer a stricter regulatory framework for corporate criminal liability.

Articles 45–50 of Law No. 1 of 2023 on the Criminal Code also regulate criminal sanctions that may be imposed on corporations

⁸ Muhamad Soni Wijaya, “INKONSISTENSI PENGATURAN PERTANGGUNGJAWABAN PIDANA KORPORASI,” *Rechtidee* 13, no. 1 (June 29, 2018): 104–15, <https://doi.org/10.21107/ri.v13i1.4033>.

⁹ Herlina Manullang and Riki Yanto Pasaribu, *Pertanggungjawaban Pidana Korupsi Korporasi*, *Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional*, vol. 3, 2014, <https://doi.org/10.33331/rechtsvinding.v3i3.33>.

¹⁰ Bahari Sanjaya, Muladi Muladi, and Ratna Kumala Sari, “Inkonsistensi Pertanggungjawaban Pidana Korporasi Dalam Peraturan Perundang-Undangan Di Luar KUHP,” *Pandecta* 15, no. 2 (2020): 218–27.

committing criminal offenses. These sanctions are expected to serve as a deterrent effect and to prevent the recurrence of corporate crimes in the future. Accordingly, the existence of clear provisions on corporate criminal liability within the new Criminal Code provides better protection for society, the environment, and workers against harmful corporate practices¹¹.

Moreover, this legal development is expected to improve the quality of investment in Indonesia, as corporations that embrace social and environmental responsibility will be more appreciated by society and regarded as trustworthy partners in building a sustainable economy. Based on the introduction and issues outlined above, the following research problems are formulated: (1) How is the system of corporate criminal liability applied in recognizing corporations as subjects of criminal law? (2) What are the problems and challenges in enforcing corporate criminal liability in Indonesia?

Methods

The research method employed in this study is normative legal research with a statutory approach¹². This approach involves an analysis of relevant legislation, particularly Law No. 1 of 2023 concerning the Criminal Code (KUHP), which regulates corporate criminal liability. The data collected in this research include statutory texts, court decisions, legal journals, and other related literature. The statutory texts serve as the primary source for understanding the substance¹³ and provisions

¹¹ Andri Gunawan Wibisana and Andreas Nathaniel Marbun, "Corporate Criminal Liability in Indonesia Anti-Corruption Law: Does It Work Properly?," *Asian Journal of Law and Economics*, 2018, <https://doi.org/10.1515/ajle-2017-0029>.

¹² Desak Putu Mery Astuti et al., "Analisis Efektivitas Penggunaan Sistem E-Parking Dalam Pembayaran Retribusi Parkir Di Kabupaten Tabanan," *Jurnal Ilmiah Mahasiswa Akuntansi Universitas Pendidikan Ganesha* 10, no. 3 (2019): 2614–1930.

¹³ M.H. Dr. Nurul Qamar, S.H. and M.H. Farah Syah Rezah, S.H., *Metode Penelitian Hukum Doktrinal Dan Non-Doktrinal*, ed. Abd. Kahar Muzakkir and Faisal Rahman, 1st ed. (Makassar: CV. Social Politic Genius (SIGn), 2020), <https://repository.umi.ac.id/2676/1/9786025522468.pdf>.

regarding corporate criminal liability as regulated under Law No. 1 of 2023. In addition, court decisions also constitute an important source of data in order to understand the application of corporate criminal liability in Indonesian legal practice. The analysis of court decisions provides an overview of how corporate criminal law is applied in concrete cases¹⁴.

Beyond primary sources, the use of secondary sources such as legal journals and other relevant literature is also undertaken to support the analysis and understanding of corporate criminal liability. These secondary sources provide academic perspectives and insights from legal scholars in the field of corporate criminal law. In this normative legal research, the analysis will focus on statutory provisions and the collected data. The main objective is to provide a comprehensive understanding of corporate criminal liability under the applicable legal framework, as well as to identify potential issues and challenges in its implementation.

Result and Discussion

1. The Application of Corporate Criminal Liability in Indonesia

Corporate criminal liability is a legal concept that recognizes corporations as subjects of criminal law and holds them legally accountable for unlawful acts committed by their employees or representatives¹⁵. In this context, corporations may be subject to

¹⁴ Lilik Shanty, "Aspek Teori Hukum Dalam KEJAHATAN KORPORASI," *Palar | Pakuan Law Review* 3, no. 1 (2017): 56–72, <https://doi.org/10.33751/.v3i1.401>.

¹⁵ Halimah Humayrah Tuanaya, "PERTANGGUNGJAWABAN PIDANA KORPORASI SUATU GAGASAN UNTUK KORPORASI SEBAGAI LEGAL PERSON YANG MANDIRI DALAM PERTANGGUNGJAWABAN PIDANA KORPORASI," *Jurnal Surya Kencana Satu*, 2017, <https://doi.org/DOI:10.32493/jdmhkdmmhk.v7i1.590>.

criminal sanctions, including fines or even imprisonment, if proven to have engaged in unlawful conduct.

Corporate criminal liability may be applied in cases such as fraud, corruption, money laundering, environmental destruction, human rights violations, and other acts detrimental to society or the environment¹⁶. The concept aims to impose stricter sanctions on corporations that commit unlawful acts and to encourage compliance with the law while maintaining integrity in business activities.

Mardjono Reksodiputro emphasized the need to distinguish between organized crime and crimes committed by organizations in the context of corporate criminality. Organized crime refers to criminal organizations such as the Cosa Nostra in the United States in 1966, which typically employed violence¹⁷. In contrast, crimes committed by organizations refer to unlawful acts concealed behind corporations operating legitimate businesses. In this type of crime, hierarchical layers exist in which the upper level consists of respected individuals with high social status who provide funding, while the lower levels are utilized to carry out criminal activities¹⁸.

The procedure for implementing corporate criminal liability involves several stages¹⁹. First, an investigation conducted by the police or prosecutors to gather evidence and information regarding suspected corporate crimes. Second, if sufficient evidence is obtained, the case proceeds to the inquiry stage, during which

¹⁶ Muslim Muslim, "Kejahatan Korporasi Dan Pertanggungjawaban Pidana Lingkungan Hidup," *Eksekusi* 3, no. 2 (2021): 82, <https://doi.org/10.24014/je.v3i2.13048>.

¹⁷ Mardjono Reksodiputro, *Kemajuan Pembangunan Ekonomi Dan Kejahatan / Oleh Mardjono Reksodiputro*, 1st ed. (Jakarta: Pusat Pelayanan Keadilan dan Pengabdian Hukum Universitas Indonesia, 1994, 1994).

¹⁸ Amin, "Kejahatan Korporasi: Suatu Tinjauan Tentang Bentuk Kejahatan Dan Tanggung Jawabnya."

¹⁹ Ridwan Arifin and Shafa Amalia Choirinnisa, "Pertanggungjawaban Korporasi Dalam Tindak Pidana Pencucian Uang Dalam Prinsip Hukum Pidana Indonesia (Corporate Responsibility on Money Laundering Crimes on Indonesian Criminal Law Principle)," *Jurnal Mercatoria* 12, no. 1 (2019): 43, <https://doi.org/10.31289/mercatoria.v12i1.2349>.

investigators examine witnesses and suspects²⁰. Third, if strong evidence is established, the prosecutor files charges against the corporation in court²¹. Fourth, during trial, the corporation is treated as a defendant and may be subjected to criminal sanctions in accordance with Law No. 1 of 2023 on the Criminal Code. Fifth, if the corporation is found guilty, it may face sanctions such as fines or even termination of business activities. Lastly, corporations sanctioned with criminal penalties are expected to reform their practices and avoid similar violations in the future²².

The Supreme Court Regulation of the Republic of Indonesia No. 13 of 2016 provides specific procedures for handling criminal cases involving corporations. Under this regulation, corporations and/or their management may be examined as suspects during the investigation and prosecution stages following formal summons. The summons must specify the name, domicile, nationality, legal status, time and place of examination, and a summary of the alleged criminal act. Furthermore, Article 12 of the Regulation stipulates that an indictment shall include the corporation's name, place of establishment, articles of association, deed of incorporation, regulations or contracts and their latest amendments, domicile, type of corporation, business activities, as well as the identities of its management²³.

²⁰ Riski Yunus et al., "Analisis Penegakan Hukum Pidana Terhadap Kejahatan Korporasi," *Jurnal Riset Ilmu Hukum* 2 (2025): 70–85.

²¹ Mochamad Ramdhan Pratama and Mas Putra Zenno Januarsyah, "Penerapan Sistem Pertanggungjawaban Pidana Korporasi Sebagai Subjek Tindak Pidana Dalam Undang-Undang Pemberantasan Tindak Pidana Korupsi," *Jurnal Wawasan Yuridika* 4, no. 2 (2020): 240, <https://doi.org/10.25072/jwy.v4i2.350>.

²² Yatini, Hari Purwadi, and Hartiwiningsih, "Reformulasi Konstruksi Pidana Dalam Menjerat Pelaku Tindak Pidana Korporasi," *Jurnal Hukum Dan Pembangunan Ekonomi* 7, no. 1 (2019): 144, <https://doi.org/10.20961/hpe.v7i1.29208>.

²³ Wahyu Prestianto, "Peraturan Mahkamah Agung Republik Indonesia Nomor 13 Tahun 2016 Tentang Tata Cara Penanganan Perkara Tindak Pidana Oleh Korporasi; Solusi Sementara Upaya Meminta Pertanggungjawaban Pidana Korporasi," *Dharmasiswa* 1, no. 3 (2021): 1559–72, <https://scholarhub.ui.ac.id/dharmasiswa/vol1/iss3/34>.

The indictment must also set forth a detailed description of the alleged criminal act, including the time and place of its commission. The evidentiary system for corporate crimes refers to the Criminal Procedure Code (KUHAP) and other relevant procedural laws. Corporate statements constitute valid evidence in court proceedings²⁴. Sanctions imposed on corporations include criminal fines as well as additional penalties such as compensation, restitution, or replacement payments. If a corporation fails to pay such fines, its assets may be seized and auctioned by the Prosecutor to cover the fines or civil claims by victims. Moreover, fines may be converted into imprisonment, to be served by the corporation's management after the principal sentence has been executed.²⁵

Although approximately 70 statutes provide for corporate criminal liability, only a limited number of cases are processed and decided in court²⁶. Examples include illegal fishing, illegal logging, forest burning, corruption, environmental destruction, and money laundering involving corporations. This situation persists largely because the Criminal Procedure Code (KUHAP) does not yet provide detailed technical guidelines for drafting indictments when the defendant is a corporate entity²⁷.

²⁴ Bambang Ali Kusumo, "KENDALA PENEGAKAN HUKUM TINDAK PIDANA KORPORASI DALAM BIDANG PERPAJAKAAN DI INDONESIA," *Jurnal Global Citizen Jurnal Ilmiah Kajian Pendidikan Kewarganegaraan* 9, no. 2 (2021): 103–19.

²⁵ Stefen Oeripan Hoedojo, "Criminal Aspect of Criminal Liability in Corporate Crimes in the Case of Selling and Buying Gold in Surabaya City," *International Journal of Multicultural and Multireligious Understanding* 8, no. 4 (2021): 286, <https://doi.org/10.18415/ijmmu.v8i4.2566>.

²⁶ Rodliyah, Any Suryani, and Lalu Husni, "Konsep Pertanggungjawaban Pidana Korporasi (Corporate Crime) Dalam Sistem Hukum Pidana Indonesia," *Jurnal Kompilasi Hukum* 5, no. 1 (2020): 192–206.

²⁷ Salman Luthan, "Anatomi Kejahatan Korporasi Dan Penanggulangannya," *Jurnal Hukum IUS QUIA IUSTUM* 1, no. 2 (October 24, 1994): 15–23, <https://doi.org/10.20885/iustum.vol1.iss2.art3>.

2. Problems and Challenges of Corporate Criminal Liability in Indonesia

In Indonesia, there are various forms of corporate behavior that continuously harm society. Examples include misleading advertising practices, environmental pollution, exploitation of workers or laborers, manipulation of tax restitution, and the misuse of public funds, as seen in cases involving Bank Summa, Bapindo, Bank Arta Prima, and Bank BNI²⁸. There have also been cases of harmful food products, such as the toxic biscuit case, among many others. The most significant impact of such corporate misconduct is the erosion of social relations. Corporate actions that harm society result in the deterioration of public trust and foster widespread distrust toward leaders and existing institutions²⁹.

The enforcement of corporate criminal law in Indonesia faces a number of obstacles that affect its effectiveness³⁰. The most common challenges include:

a. Limited Resources

The enforcement of corporate criminal liability requires adequate resources, including expertise, financial capacity, and technology. However, law enforcement agencies often face resource constraints, which hinder investigations, prosecutions, and judicial proceedings against corporations involved in criminal activities.

b. Corporate Complexity

²⁸ Achmad Ratomi, "KORPORASI SEBAGAI PELAKU TINDAK PIDANA (SUATU PEMBAHARUAN HUKUM PIDANA DALAM MENGHADAPI ARUS GLOBALISASI DAN INDUSTRI)" X (2016): 1–23.

²⁹ Joko Sriwidodo, *PERTANGGUNGJAWABAN KEJAHATAN KORPORASI DALAM SISTEM HUKUM PIDANA DI INDONESIA*. (Penerbit Kepel Press., 2022), [https://repo.jayabaya.ac.id/3105/2/Pertanggungjawaban Kejahatan Korporasi Revisi.pdf](https://repo.jayabaya.ac.id/3105/2/Pertanggungjawaban%20Kejahatan%20Korporasi%20Revisi.pdf).

³⁰ Fajar Dian Aryani, "Transisi Paradigmatik Korporasi Dan Konstruksi Pertanggung Jawaban Kejahatan Korporasi Era Globalisasi" 21, no. 3 (2021): 204–13.

Corporations often have complex organizational structures involving numerous entities and individuals. This makes it difficult to identify and prosecute those responsible for criminal acts committed within the corporate context. Additionally, corporations may employ sophisticated legal tactics and strategies to avoid criminal liability.

c. Legal Policy Limitations

Although laws regulating corporate criminal liability exist, they remain insufficient in scope. Certain statutes are inadequate in defining and categorizing corporate crimes, thereby complicating their application in criminal law enforcement.

d. Weak Interagency Cooperation

Corporate crime enforcement requires cooperation among multiple institutions, including the police, prosecutors, courts, and regulatory agencies. A lack of effective coordination and collaboration among these institutions often obstructs enforcement and creates gaps in prosecution processes.

e. Economic and Political Influence

Strong economic and political influence may affect the enforcement of corporate criminal liability. Corporations with significant economic and political power may interfere with or exert pressure on investigations and prosecutions, undermining the independence of law enforcement institutions and reducing the effectiveness of corporate criminal law enforcement.

To address these obstacles, more intensive efforts are required to strengthen the capacity of law enforcement institutions, improve and expand legal policies, enhance interagency cooperation, and increase public awareness of the importance of corporate criminal liability³¹. At present, the

³¹ Puteri Hikmawati, "Kendala Penerapan Pertanggungjawaban Pidana Korporasi Sebagai Pelaku Tindak Pidana Korupsi," *Negara Hukum* 8, no. 1 (2017): 131–50.

formulation of criminal liability policies for public corporations in Indonesia generally follows the doctrine of vicarious liability, which places criminal responsibility only on senior officials or leaders of public legal entities. As a result, the types of sanctions imposed are not fully oriented toward the interests of victims. Public corporations are not yet positioned as entities directly accountable for the criminal acts committed under their name³².

Future criminal law policies in Indonesia are expected to recognize public corporations as entities directly responsible for criminal acts committed by them³³. Under this framework, not only senior officials or corporate leaders but also the public corporation as a whole will be subject to liability.

In this policy, the sanctions imposed on public corporations are expected to focus on restoring the rights of victims whose interests have been violated. Thus, victims of public corporate crimes will receive justice and adequate remedies proportionate to the harm suffered³⁴. This formulation aims to place public corporations as fully responsible entities for their criminal acts, thereby providing stronger protection for victims of corporate crimes³⁵.

With the introduction of a clear criminal law policy on corporate criminal liability for public corporations, the primary objective is to ensure that not only senior officials or leaders, but also the corporation itself, can be held accountable under the new Criminal Code that replaces the current

³² Yaris Adhial Fajrin, Ach. Faisol Triwijaya, and Yuridika Prawira Rachmadi, "Reformulasi Delik Ideologi Dalam Perspektif Pembaruan Hukum Pidana Indonesia," *Kertha Patrika* 42, no. 3 (2020): 288, <https://doi.org/10.24843/kp.2020.v42.i03.p05>.

³³ Suhartati, Elfina Lebrine Sahetapy, and Hwian Christanto, *Buku Ajar: Anatomi Kejahatan Korporasi*, 2018.

³⁴ Lakso Anindito, "Lingkup Tindak Pidana Korupsi Dan Pembuktian Kesalahan Dalam Sistem Pertanggungjawaban Pidana Korporasi Di Indonesia, Inggris, Dan Perancis," *Integritas Jurnal Anti Korupsi*, no. 1 (2017): 1–30.

³⁵ Nanda Melani and Shenti Agustini, "Kejahatan Korporasi: Pertanggungjawaban Tindak Pidana Dalam Hukum Positif Indonesia," *E-Journal Komunitas Yustisia Universitas Pendidikan Ganesha* 4, no. 2 (2021): 736–48.

one³⁶. Furthermore, it is essential to harmonize the provisions of special statutes outside the new Criminal Code that regulate corporate criminal liability with the new Criminal Code itself. Finally, further research and academic discussions are required to develop a concept of corporate criminal liability for public corporations that prioritizes the interests of victims, thereby ensuring a criminal justice system that incorporates victim-centered remedies.

Conclusion

The application of the corporate criminal liability system as a subject of criminal acts in Indonesia has been regulated under Law No. 1 of 2023 concerning the Criminal Code. This system provides a clear legal basis to hold corporations accountable for criminal acts committed by corporate entities. In its implementation, the procedures and mechanisms to be followed include the examination of the corporation and its management as suspects, investigation, prosecution, and trial proceedings. Although certain shortcomings remain and further understanding of its implementation is required, this development represents an important step toward ensuring corporate criminal liability in Indonesia.

The process of corporate criminal prosecution in Indonesia faces several issues and challenges. Among them are the limited application of laws imposing corporate criminal liability in concrete cases, the lack of capacity among law enforcement authorities to effectively uncover and investigate corporate crimes, and the limited awareness and legal understanding of corporate criminal liability within corporations themselves. In addition, the use and presentation of evidence in corporate crime cases remain challenging due to the complex nature of corporations and the involvement of multiple parties. Therefore, improvements and

³⁶ John Navarro, "Corporate Crime," in *The Encyclopedia of Criminology and Criminal Justice* (Oxford, UK: Blackwell Publishing Ltd, 2013), 1–5, <https://doi.org/10.1002/9781118517383.wbecj328>.

capacity-building efforts are needed in the prosecution of corporate crimes, including enhancing inter-agency cooperation, strengthening legal understanding of corporate liability among legal practitioners, as well as expanding the use of adequate technology and resources in the investigation and prosecution of corporate cases.

Overall, the application of the corporate criminal liability system in Indonesia constitutes an essential step to ensure that corporations are also held legally accountable for their actions. However, the existing challenges and problems must be addressed to ensure that the prosecution of corporate crimes can be carried out effectively and fairly.

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