

## Corporate Responsibility in Money Laundering Crime (Perspective Criminal Law Policy in Crime of Corruption in Indonesia)

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### TABLE *of* CONTENTS

INTRODUCTION .....	214
MONEY LAUNDERING <i>and</i> CORPORATION: IS THE CORPORATE CAN BE SUBJECTED TO CRIME? .....	217
URGENCY <i>of</i> CORPORATE ACCOUNTABILITY ARRANGEMENT <i>in</i> CRIMINAL LAW <i>in</i> INDONESIA .....	225
CORPORATE CRIMINAL LIABILITY SYSTEM .....	227
IMPLEMENTATION <i>of</i> LAW ENFORCEMENT <i>on</i> MONEY LAUNDERING CASES INVOLVING COMPANIES .....	228
CONCLUSION .....	234
REFERENCE .....	235



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**Article Info**

Submitted on January 2018  
Approved on May 2018  
Published on November 2018

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**Keywords:**

Accountability,  
Corporations, Crime,  
Money Laundering

**Abstract**

*Money laundering is a stand-alone crime, although money laundering is born from its original crime, such as corruption, but the anti-money laundering regime in almost all countries places money laundering as a crime independent of its original crime in the case of a money laundering probe. The purpose of this study is to describe and analyze criminal law policies in regulating corporate accountability for current money laundering, analyze the implementation in law enforcement against corporations engaging in money laundering, and establish a model of criminal law policy on corporate liability that commits a crime money laundering in the future. This research emphasized that criminal law policy in ordering corporate responsibility to money laundering crime has been regulated in Money Laundering Criminal Act. The Money Laundering Act in Indonesia has indeed accepted corporations as a subject of criminal law, there are several cases that indicate the involvement of corporations engaging in money laundering practices in Indonesia but at the stage of settlement within the justice system there is not a single corporation that has been charged and sanctioned criminal. In line with the development of specific laws, corporations are categorized as subjects of criminal law.*

**HOW TO CITE (Chicago Manual Style)**

Wibowo, Muhtar Hadi. "Corporate Responsibility in Money Laundering Crime (Perspective Criminal Law Policy in Crime of Corruption in Indonesia)", *Journal of Indonesian Legal Studies (JILS)*, 3 (2): 213-236.

**INTRODUCTION**

ANY offense perpetrated by the offender, it is certain that the offender will attempt to remove any evidence that can be prosecuted to the maximum extent possible. Similarly, perpetrators of crime in the economic field, the perpetrator always tries to hide the money of his crime so that it cannot be found by law enforcement officers. Activities to conceal the origins of their crime proceeds by laundering the money, and things that are often done by

the perpetrators of this crime was difficult to prove, and known as money laundering.

The number of cases concerning money laundering crimes is also happening in the country of Indonesia. Positivism paradigm itself explains about how the money laundering crime itself and handling of money laundering criminal who more and more many do the crime. The rules in the law are clearly regulated in money laundering crime. Money laundering as an international dimension has a negative impact on the economy of a country. The crime of money laundering is not only done by individuals. The crime of money laundering is getting bigger and increasing considering the money laundering crime committed by the corporation.

The principle of corporate liability was first stipulated in 1951 in the Law on Landfill, and is widely known in Law/71/Drt/1955 on Economic Crime. In the latest developments, other than as an agent, the corporation may also be held liable for a crime Law No. 15 of 2002 on Money Laundering Crime adopts this model. Other legislation that also embraces this model include Law No. 23 of 1997 on the Environment, Law No. 31 of 1999 *jo* Law No. 20 of 2001 on Corruption. Then to reach and combat corporate crime related to the development of money laundering and its complexity, the amendment of Law No. 15 of 2002 with the issuance of Law no. 25 of 2003 and then Law No. 8 of 2010.

For example corruption cases that punish corporations ie corruption cases conducted by PT. Giri Jaladhi Wana in PN Banjarmasin, where the parties are making a profit in corruption cases and other corporations. Attempts to ensnare corporations suspected of committing corruption resulted in decisions up to a permanent legal ruling despite most being rejected by the judges. The reason of the judges is none other than because the corporation requested for criminal responsibility is not subject to the indictment.

In addition, money laundering cases involving corporations are money laundering cases by M. Nazarudin. The KPK announced that the former Treasurer of the Democratic Party was named a suspect in money laundering. According to KPK spokesman Johan Budi, the determination of this suspect is the development of an investigation of Wisma Atlet case, where Nazaruddin became defendant. Permai Group owner is allegedly buying shares in PT Garuda using funds derived from the crime of corruption project Wisma Atlet. To that end, KPK ensnare Nazaruddin with Article 12 letter a subsidair Article 5 and Article 11 of Corruption Eradication Act and also Article 3 or Article 4 *jo* Article 6 of Law No. 8 of 2010 on Prevention and Eradication of Money Laundering Crime.

The legal entity or corporation is a supporting element of rights and obligations in which anything which according to law can have the same rights and duties as human beings (Ali 1991: 4). Corporate activity now exists to the detriment of humans and opens opportunities to be classified against unlawful acts, as in the Civil Code of Book III of Chapter VIII regulates the limited liability company and Chapter XI provides for legal entities. Through

legislation, corporations today are accepted as legal subjects and treated equally with other legal subjects, human (natural). Thus corporations can act like humans in general (Susanto 1995: 15).

Starting from the legal umbrella of Law no. 8 Year 2010 is the attention to the practice of money laundering in Indonesia seems to increase, although previously there was a polemic about whether or not to immediately criminalize. The motivation to launder the proceeds of crime is at least because there are some concerns the perpetrators will deal with the tax officials, or will be prosecuted by law enforcement or even the proceeds of the crime will be confiscated.

Money laundering is a stand-alone crime, even though money laundering is born from its original crime, such as corruption, but the anti-money laundering regime in almost all countries places money laundering as a crime independent of its original crime in the case of a money laundering probe. So if the crime of origin is not proven then it does not preclude the legal process of money laundering crime. Reksodiputro (2017) exemplifies Article 480 of the Criminal Code of penalty as an analogy of money laundering. In the case of a penal offense, the legal process of a criminal act should not wait for an *inkracht* from the case of theft.

Corporate crime is one of the discourses that arise with the advancement of economic and technological activities. Corporate crime is not a new item, but an old item that always changes packaging. No one can deny that the times and the progress of civilization and technology are accompanied by the development of crime and its complexity (Lubis 2004). On the other hand, the applicable provisions of the Penal Code in Indonesia have not been able to reach them and have always been missed to formulate them.

Corporations as subjects of criminal law are not recognized by the Criminal Code, this is because the Criminal Code is the legacy of the Dutch colonial government that embraces the European continental system (civil law). Continental European countries are lagging behind in regulating corporations as the subject of criminal law, when compared to Common law countries, where in Common Law countries like Britain, the United States and Canada the development of corporate accountability has begun since the industrial revolution.

As for the application of criminal liability in the corporation often encounters difficulties in the principle of law, especially regarding the principle of no grievance without error (*geen straf zonder schuld*) (Marpaung 2005: 9) because the crime does not stand alone, the new crime is meaningful if there is criminal liability (Abidin 1995: 260-266). Criminal liability arises from an objective objection to a criminal offender who is eligible for a criminal offense for his actions. Furthermore, in its development in Indonesia in several criminal laws spread outside the Criminal Code regulates corporations as perpetrators of criminal acts and may be punished, for

example Law No. 8 of 2010 on the Eradication of Money Laundering Crime discussed in this study.

## MONEY LAUNDERING *and* CORPORATION: IS THE CORPORATION CAN BE SUBJECTED TO CRIME?

THE crime of money laundering is popularly described as an activity using or committing other acts on the proceeds of criminal acts often committed by organized crime or individuals who commit acts of corruption, narcotics trade and other criminal acts in order to conceal or obscure the origin derived from the proceeds of the crime so that it can be used as if it were legitimate money without being detected that the money came from illegal activities.

The evil mode is growing. Now, crime is not only done by individuals, but also corporations. However, the current Criminal Code does not regulate corporate criminal liability in the sense of not knowing corporation as the subject of a crime, therefore a formulation policy on special corporate criminal responsibility in this case regarding money laundering crime. This is what prompted the enactment of Law No. 8 of 2010 on Prevention and Eradication of Money Laundering Crime.

The magnitude of the role of corporations in encouraging the implementation of money laundering process whether conducted by people in the corporation directly, or indirectly need to get serious attention from the government in this case law enforcement officers so that further can be prevented and eradicated.

The difficulty of proving and identifying the involvement of corporate executives acting on their own behalf as well as acting on behalf of corporations is one of the obstacles to eradicating money laundering crimes committed by corporations. Making learning from the various cases occurring in this country related to money laundering that turned out to involve corporations as a crime media, it is very necessary to clarify the content of money laundering law. The current legislative body in the formulation of corporate placements as legal subjects has a tendency to include high penalties (fines) in the hope of preventing corporations from committing a crime, a high threat it is intended for companies that commit criminal acts (in this case money laundering) losses for his actions, and indirectly will also affect the shareholders.

Furthermore, the principle that applies to the criminal law is *actus non facit reum, nisi mens sit rea* or no crime without error, otherwise known as doctrine of *mens rea*. This principle implies that only "something" has a state of mind (*mens rea*) that can be charged with criminal liability. Since only humans have heart while corporations have no heart, then corporations cannot be burdened with criminal liability. However, in the development of criminal law, including the development of criminal law in Indonesia, it has

been accepted that even corporations in themselves have no heart can also be held accountable to criminal responsibility (Sjahdeini 2007: 78).

The basis of accountability in corporations is not easy to find because corporations as subjects of crime do not have the psychological nature of human beings. However, the problem can be overcome if we accept the concept of functional functionality. This concept can be assumed that corporate behavior will always be a functional action. In this case, actors act in the context of a series of cooperation between people, through a particular organization. Therefore, the principals are in principle responsible for the impacts that are strongly perceived to arise from the extension of their actions. (Remmelink 2003: 107)

Responsibility is applicable in accounting for corporations in criminal law if the concept of *functionale dader* is acceptable. For the existence of the corporation is not formed without a purpose and in the achievement of corporate objectives are always manifested through the actions of natural man. Therefore, the responsible capacity of persons acting for and on behalf of the corporation is transferred to the corporate responsibility as a criminal subject (Setiyono 2002: 134)

Originally in Indonesia there was only one legal subject, namely a person as the subject of law, the burden of the task of administering to a legal entity was to its board, the corporation was not a criminal law subject. This opinion then developed into the recognition that the corporation could become the perpetrator of the crime (Mardjono 2004: 693)

This is because the role of private business world, in its growth was more giving role to legal entity/corporation. Corporations as subjects of criminal offenses are still new and the rapid influence of the rapid development of the national and international business world is one of the factors driving corporations to have a profound effect.

The corporation's arrangement as a subject of criminal law is only contained in a special law outside the Criminal Code. Therefore, my opinion, the formulation of corporations as the subject of criminal law should be explicitly regulated in Book I of the Criminal Code so that it can be applied for all criminal acts that occur both criminal acts regulated in the Criminal Code as well as offenses set outside the Criminal Code. This can be found in the Draft Penal Code (hereinafter abbreviated RKUHP) precisely in Article 47 which states: "The corporation is the subject of a criminal offense" and article 182 stating that: "The corporation is an organized collection and of persons and/or wealth either an agency law or non-legal entity" (Kristian 2013: 584).

Corporate criminal liability in Indonesia is not known in general criminal law or is not contained in the Criminal Code. This is because the Criminal Code still uses the subject of his crime is a person not a corporation. However, along with the development of time leading to economic growth and technological progress in Indonesia is regulated by special law, namely Law No. 7 Drt 1951 on economic crimes whereby this Act expressly receives corporations as subject of criminal law. With the acceptance of the

corporation as a subject of criminal law, this means that there has been an extension of the notion of who is the perpetrator of a criminal offense (dader). (Priyatno 2004: 8)

The problem that then arises is in connection with corporate criminal liability, which according to Barda Nawawi Arief argued that:

For the existence of criminal responsibility must be clear in advance who can be accounted for. This means that it must be ensured in advance who is declared to be a maker for a specific offense. This issue concerns the subject of a criminal offense that is generally prepared by lawmakers for the criminal offense concerned. But in reality to ascertain who the maker is not easy. After that, how is the next about his criminal liability? This issue of criminal responsibility is another aspect of the subject of the offense that can be distinguished from the problem of the maker (who commits a criminal offense). This means that the understanding of the subject of criminal acts can include two things: who is doing the crime (the author) and who can be accounted for. In general, accountable in the penal law is the maker, but it is not always the case. This issue also depends on the method or formulation of accountability adopted by the legislator (Arief 1992: 51).

Based on the above description of the issue of criminal liability, it turns out that the juridical constructions of all literature, on human-oriented criminal responsibility. This is understandable because the idea of criminal responsibility construction is based on the provisions of the Criminal Code. The Criminal Code, which is still in effect oriented to the subject of criminal offenses in the form of persons and not corporations. To determine the corporation's responsible ability as a subject of criminal offense, it is not easy because corporations as subjects of criminal offense do not have a psychological nature as well as natural human beings (*natuurlijk person*) (Arief 1992: 51)

The same thing was also expressed by Reksodiputro (1994) who mentioned about the problem of corporate criminal liability, which according to him:

The main principle in criminal liability is to be a *schuld* of the perpetrators. How must construct the fault of one corporation? The widely held doctrine today separates between its unlawful actions (according to criminal law) and its accountability under penal law. Then this unlawful act is perpetrated by a corporation. It is now possible. But how do we consider accountability? Can you imagine a corporation that there is an element of error (whether intentional or *dolus* or negligent or *culpa*)? In the circumstances of the

perpetrator is human, then this error is associated with reproach (*verwijtbaarheid*, blameworthiness) and therefore relates to the mentality or psyche of the offender. How only with non-human actors, in this case corporations?

It is well known that corporations act or act through people (who can be administrators or others). So the first question is, how is the legal construction that the actions of the management (or others) can be expressed as unlawful corporations (according to the criminal law). And the second question is how the legal construction is that corporate actors can be declared to have errors and are therefore held accountable under criminal law. The second question becomes more difficult if it is understood that Indonesian criminal law has a very basic principle that: "Cannot be given a crime if there is no mistake" (in the sense of reproach) (Reksodiputro, 1994: 102)

In this regard, Suprpto points out that he claims that corporations as well as humans have errors, but that mistake is a collective error (Muladi and Dwidja 2010: 105). Such mistakes may be the knowledge and will of all corporations or the knowledge and common will of individuals acting for and on behalf of the corporation (Bammelan 1984: 237). The corporation or legal entity in civil law is a human being created by law consisting of a collection of individuals. Corporations may commit acts through such individuals acting for and on behalf of the corporation (Roland 2000: 287).

Then comes the question of what mistakes can be considered a corporate fault? According to Suprpto, van Bammelen and Jan R Emmelink the mistakes imposed on corporations are a mistake made by corporate executives (Muladi and Dwidja 2010: 105). This view comes from the view of civil law. In civil law there is a debate about whether a legal entity can commit acts against the law. The substance of propriety and justice in civil law accepts the view that actions taken by the board and legal entity must be accountable to the legal entity because the board acts on the rights and authority of the body the law (Mardjono 1994: 107).

Within the scope of criminal law comes the development that states that not only the mistakes of corporate executives can be borne by the corporation but also the fault of the corporate employees (Remmelink 2003: 108). Furthermore, it should be the functional false offense that can be imposed on the corporation, thus, the legal entity in this case the corporation also cannot escape the mistakes made by the board. Intentional (*dolus*) or negligence (*culpa*) from the board should be regarded as intentional and negligent from the legal entity itself (Mardjono 1994: 107).

Speaking of corporate deliberation (*dolus*) to the corporation as remarked by Remmelink (2003) that the shared knowledge of most members of the board of directors can be regarded as the intent of the legal entity, but further according to Remmelink not only the deliberate actions of corporate leadership functionaries attributable to the corporation, but also the lowly employee action, he thinks that lowly employees at certain times and

occasions can also play a very important role, so that through such actions the corporation also fulfills the element of intent. Whereas in the case of Schaffmeister's negligence assume that there is the same thing as deliberate that is done through people who are within the scope or corporate administrator, noting that by way of maintenance more negligence can be accounted for corporations (Schaffmeister 2011: 270).

Sutan Remy is of the opinion that corporations should be liable to criminal liability even if the corporation cannot perform its own deeds but through persons or persons conducting stewardship or corporate activities. The opinion is based on several reasons:

- a. Firstly, even if the corporation in carrying out its activities does not do so on its own but through or by the person or persons who are the caretaker and its employees, but if the act is committed with the intent of providing benefits, in particular in the form of financial gain or even avoiding / or reducing financial loss for corporations concerned, it is unfair for the disadvantaged society either in the form of loss of life, bodily (causing physical disability), or material if the corporation does not have to be responsible for the actions of the board or its employees.
- b. Secondly, it is not enough to impose criminal liability to the corporate commissioner on the offense because the board seldom has enough assets to be able to pay the penalty imposed on him for the social costs to be borne as a result of his actions.
- c. Third, imposing criminal liability only to corporate executives is not enough to encourage precautionary measures, thereby reducing detention goals from criminal prosecution.
- d. Fourth, the imposition of criminal liability to the corporation will put the company's assets at risk with regard to the commanding acts of corporations (must carry a heavy fines penalty, the possibility of being seized by the state, etc.) that will encourage stockholders and corporate commissioners/supervisors to conduct stricter monitoring/supervision of policies and activities undertaken by the management (Sjahdeini 2007: 57).

Several laws and regulations in Indonesia since 1955 have indeed accepted corporations as the subject of criminal offenses, one of which is Law No. 8 of 2010 concerning Prevention and Eradication of Money Laundering Crime which is still valid until today. This shows the fact that the existing golden opportunity is not utilized by law enforcers, so coloring the criminal law, especially in its application is helpless facing corporate crime which is getting worse day.

Related to the crime of money laundering conducted by the corporation, its punishment is regulated in Law Number 8 Year 2010 concerning Prevention and Eradication of Money Laundering Article 6 paragraphs (1) and (2), Article 7 paragraph (1) and (2) , Article 8 and Article 9 paragraph (1) and (2) are as follows:

## Article 6

- (1) In the case of money laundering as referred to in Article 3, Article 4, and Article 5 shall be conducted by the Corporation, the penalty shall be imposed on the Corporation and / or the Controlling Personnel of the Corporations.
- (2) Crime is imposed on the Corporation if the crime of Money Laundering:
  - a. conducted or ordered by the Corporate Controller Personnel;
  - b. done in the framework of fulfilling the purpose and objectives of the Corporation;
  - c. performed in accordance with the duties and functions of the perpetrator or the giver of the order; and
  - d. conducted with the intention of providing benefits to the Corporation.

## Article 7

- (1) The principal penalty imposed against the Corporation shall be a fine of not more than Rp100,000,000,000.00 (one hundred billion rupiahs).
- (2) In addition to the fine as referred to in paragraph (1), against the Corporation may also be imposed additional criminal in the form of:
  - a. announcement of judge's decision;
  - b. freezing part or all of the business activities of the Corporation
  - c. revocation of business license;
  - d. dissolution and / or prohibition of the Corporation;
  - e. appropriation of the Corporation's assets to the state; and / or
  - f. takeover of the Corporation by the state.

## Article 8

In the event that the convicted property is not sufficient to pay the fine as referred to in Article 3, Article 4, and Article 5, the fine shall be replaced with a maximum imprisonment of 1 (one) year 4 (four) months.

## Article 9

- (1) In the event that the Corporation is unable to pay the fine as referred to in Article 7 paragraph (1), the fine shall be replaced by theft of the Company's Property or Personnel of a Corporate Controller equal to the awarded fine.
- (2) In the event that the sale of the Company's Wealth-laid assets as referred to in paragraph (1) is insufficient, the imprisonment of substitute fines shall be imposed on the Controlling Person of the Corporation by taking into account the fines already paid.

In Law Number 8 Year 2010 concerning Prevention and Eradication of Money Laundering Crime enables the imposition of criminal sanction against corporation other than to corporate controlling personnel due to money laundering crime. Article 6 paragraphs (1) and (2) and Article 7 (1) and (2) clearly state that corporations can be criminals.

Article 6 paragraph (1) stated that “in the case of money laundering as referred to in Article 3, Article 4, and Article 5 shall be done by the Corporation, the penalty shall be imposed on the Corporation and / or the Controlling Personnel of the Corporation”.

The penalty that may be imposed on a corporation under Article 6 paragraph (2) which reads, a criminal shall be imposed on corporation if money laundering: a. conducted or ordered by the Corporate Controller Personnel; b. done in the framework of fulfilling the purpose and objectives of the Corporation; c. performed in accordance with the duties and functions of the perpetrator or the giver of the order; and; d. done with the purpose of providing benefits to the Corporation.

What is the principal punishment that will be imposed on Corporations let alone proven Money Laundering? Article 7 paragraphs (1) and (2) affirms the Corporation may be subject to fines and may even be imposed additional criminal than the announcement of a judge's decision until it is taken over by the State. Article 7 paragraph (1) reads that the principal penalty imposed against the Corporation is a fine at most Rp.100.000.000.000 (one hundred billion rupiah). "The additional criminal may be imposed to the Corporation in Article 7 paragraph (2) which reads, In addition to the fine as referred to in paragraph (1), against the Corporation may also be imposed criminal additional form of: a. announcement of judge's decision; b. freezing of part or all of the business activities of the corporation; c. revocation of business license; d. dissolution and/or ban of corporation; e. appropriation of Corporate assets to the State; and/or f. takeover of the Corporation by the State. Even against Corporations may also be subject to the Company's Property Deprivation to substitute a fine, as well as imprisonment in lieu of a fine to a Corporate Controlling Person in the event that the Company's Wealth-owned Property is deprived of insufficient. Article 9 Paragraph (1) describes the seizure as follows: In the event that the Corporation is unable to pay the fine as referred to in Article 7 paragraph (1), the fine shall be replaced by theft of the Company's Property or Personnel of the Corporate Controller equal to the criminal verdict fines imposed.

Then the imprisonment imposed on the Corporations Controlling Personnel replaces the penitentiary of the Corporation, Article 9 paragraph (2) affirms, In the case of the sale of the Company's Wealth-laid property as referred to in paragraph (1) is not sufficient a substitute for a fine shall be imposed upon the Controlling Company Personnel taking into account the fine already paid.

Furthermore, it relates to each individual and corporate person conducting activities, in order to conceal or disguise funds derived from proceeds of criminal offense and then placed into the financial system in order to make such funds as halal (clean money), or in this case active perpetrator is any individual both individuals and corporations that violate the provisions as stipulated in Law no. 8 of 2010 on Prevention and Eradication of Money Laundering Crimes in Articles 3 and 4.

In general, the active perpetrator is a criminal or predicate crime (predicate crime). However, it is evolved that those classified as active perpetrators here are not only the main perpetrators or everyone who committed the predicate crime, but also those who assist or participate in committing the crime of money laundering by disguising or hiding the proceeds of the crime so that the origin of the fund is unknown and can turn into *halal* money (clean money), and this is as regulated in Article 10 of the Law No. 8 of 2010.

The provisions of this Article differ from those contained in the Criminal Code, and where in the Criminal Code the maximum penalty on the perpetrator of trial and assistance is the maximum principal penalty minus one third. Such provisions do not apply to trials and assistance in committing the crime of money laundering because they are subject to the same penalties as the main perpetrators in Articles 3, 4 and 5 of Law No. 8 of 2010.

Money laundering process can be grouped into three stages of activity that is placement, layering and integration. In practice these three activities can occur separately or simultaneously, but are generally overlapped:

1. Placement is the effort to place cash that comes from a criminal act into the financial system or efforts to place checks (checks, bank notes, certificate, deposits and others) back into the financial system, especially banking system. The forms of placement activities include:
  - a. Placing funds in the bank. Sometimes this activity is followed by the submission of credit/financing.
  - b. Depositing money to financial service providers as credit payments to obscure audit trail (Garnasih 2004: 39);
  - c. Smuggling cash from one country to another;
  - d. Finance a business that is legitimate or related to a legitimate business in the form of credit/financing, thereby turning cash into credit/financing;
  - e. Purchase valuable items of high value for personal use, buy valuable gifts as rewards to others whose payments are made through a financial service provider.
2. Transfer (layering) is an effort to transfer assets derived from criminal acts (dirty money) which has been successfully placed on the financial service provider (especially banks) as a result of placement efforts to other Financial Service Providers. With layering, it will be difficult for law enforcers to be able to know the origins of the property. At this stage the offender makes transactions obtained from illegal funds into highly complex and multi-layered and sequential transactions protected by various forms of anonymity for the purpose of concealing the source of the illicit money. The forms of this activity include:
  - a. Transfer of funds from one bank to other bank and or inter region/country;
  - b. Use of cash deposits as collateral to support legitimate transactions;

- c. Moving cross-border cash through a network of legitimate business activities or through a shell company.
3. Using the wealth of wealth (integration) from illegal assets or money that is the effort to use property derived from criminal acts that have successfully entered into the financial system through placement or transfer so as to become a wealth of halal (clean money), for business activities which is lawful or to refinance criminal activities. Some forms of this Integration activity are:
    - a. Using assets that have seemed legitimate, whether to be enjoyed directly, invested in various forms of material and financial wealth.
    - b. Used to finance legitimate business activities, or
    - c. Refinance criminal activities.

### URGENCY of CORPORATE ACCOUNTABILITY ARRANGEMENT *in* CRIMINAL LAW *in* INDONESIA

THE crime of money laundering is not only can be done by individuals but also can be done by the corporation. Indonesia as one of the developing countries in the world highlights the development and development of its economy to the private sector which is dominated by the corporation. Therefore the relationship between money laundering and corporate crime is very close. The rapidly advancing technological developments also have an effect on money laundering, one of which is done by corporations can easily happen and produce huge amounts of wealth (Amalia 2016: 387-388).

Corporations do have structures and a set of coherent properties that make it possible to say rational and autonomous agents (provided the agency is not uniquely understood to refer only to so-called “flesh-and-blood” favored by the philosophy of individualism). Furthermore, based on the structural principle of nature only because of their group of corporations, that is, when all groups do corporations but only one person is caught the other will not intervene (Soares 2013: 53).

The theory of Peter Frence and Pettit explained that corporate or group responsibilities are viewed as corporate or group responsibilities as autonomous moral persons. Like Frence and Pettit, I would suggest that corporations are collective entities and not, for example, just individual atomistic collections. There is a difference between collectivity and the crowd, and corporations are among those former types. However, I am wary of the anthropomorphic characterization of its collective entity, and the conception of collectivity whose identity is detached from its constituent members (Lee, 2011: 3).

In the past people thought that “*societa/university delinquere non potest*” (legal entity / association cannot do crime) (Muladi 2002: 157). But the development of evil says another, and with the acceptance of the functional *daderschap* concept, then corporations can commit crimes just like humans.

Because corporations can commit crimes, it is unfair to continue to be followed by the *societa/university delinquere non potest* principle as embraced in the Criminal Code (Penal Code). Therefore, in the recent legislation products have many who point the corporation as the subject of law, and can be accounted for if the crime (corporate crime). Some of the laws that have incorporated corporations as legal subjects (as well as natural persons) include the Law on Environmental Management (Law No. 15 of 2002 *jo* Law No. 25 Year 2003), Perpu Terorisme (Perpu No. 1 of 2002) which has become law through Law No. 15 of 2003, Law No. 21 of 2007 on the Eradication of the Crime of Trafficking in Persons, and others.

It is observed that the loss of corporate crime is much greater than the consequences of conventional crime. If in conventional crime such as murder, the victim inflicted at least one, two or only a few. But the “murder” committed by corporations is much greater. “Murder” (in the form of death) may be done by the corporation, either caused by an accident (at the time of work) or the consequence of inadequate health insurance in the workplace, misstatement of food mixture (remember the case of “Poisonous Biscuits”) Steven (1983) in Masyhar (2008). In addition to these “killings”, corporations can actually commit other conventional crimes such as “theft” (corruption), advertising fraud, tax evasion, “rape” of labor rights, product testing manipulation and others.

Susanto (1995) analyzes the losses incurred by corporate crime may include economic/material losses, in the health/safety of the psyche, as well as social and moral losses.

Despite the enormous and widespread nature of the loss, corporate crime rarely comes to the fore in law enforcement. If there were, it could be counted on the fingers. This is because there has been no serious attention to corporate crime, the existence of a number of a fault of corporate governance in legislation, people lack understanding/know the types of corporate crime, and often harmed people do not feel that they have become victims of corporate crime.

The public's ignorance of corporate crime-so that it does not perceive itself as a victim-is due in part to the ineffectiveness of corporate crime caused by the complexity of the act, the sophistication of the plan and its implementation, the absence or weakness of law enforcement, and the flexibility of legal sanctions and social sanctions against corporate crime Susanto 1995: 23-24).

The absence / weakness of legal sanctions may be in the absence of a regulation of a crime if committed by a corporation in legislation. In addition, the inadequacy of corporation arrangements in legislation is a disadvantage because it opens up the synthesizing rooms. To that end, to see the losses incurred, and the regulation of corporate criminal liability is that do not need to bargain.

## CORPORATE CRIMINAL LIABILITY SYSTEM

WITH regard to the criminal responsibility system of the corporation, according to Reksodiputro (1994) there are three forms of system starting from that the corporations as responsible makers and administrators, corporations as responsible makers and administrators, and corporations are as good as makers and are also responsible.

According to Sutan Remy as quoted by Sjahdeini (2007), who added one system, according to him there are four possible charges of criminal liability to the corporation. The four possible systems are:

- a. Corporations as perpetrators of criminal acts, therefore it is the board that must bear the criminal responsibility.
- b. Corporations as perpetrators of criminal acts, but administrators who must bear criminal responsibility.
- c. The corporation as the perpetrator of the criminal act and the corporation itself must bear the criminal responsibility.
- d. Board and corporation both as perpetrators of crime, and both also must bear the criminal liability.

The Criminal Code embraces this first system. The Criminal Code is of the opinion that because the corporation can not commit itself an act which is a criminal offense and cannot have guilty mind (guilty mind), but who performs the act is a corporate officer who in doing the deed is based on the attitude of a certain heart in the absence of deliberate or deliberate, then the board of the corporation shall bear the criminal responsibility for the deeds even if the act is committed for and on behalf of the corporation he leads. In other words, the Criminal Code does not embrace the belief that corporations may be subject to criminal liability. However, it is not the case with the attitudes of various laws that adhere to criminal provisions outside the Criminal Code, or those also referred to in the law that regulate specific criminal acts. The Act has taken a different attitude from the Criminal Code. The various laws stipulate that corporations may also be trafficked as offenders other than corporations who carry out such acts for and on behalf of the corporation. (Sjahdeini 2007: 59) This system is in line with the development of corporations as the subject of criminal law stage I. Where the compilers of the Criminal Code, still accept the principle of *societas/university delinquere non-potest* (legal entities cannot commit a crime). This principle actually applies in the past century on all continental Europe. This is in line with individual criminal law opinions of the classical currents prevailing at that time and later also from the modern stream in criminal law (Prayitno 2004: 53).

That the subject of the crime is in accordance with the explanation (MvT) against Article 59 of the Criminal Code, which reads: "a crime can only be committed by human" (Setiyono 2002: 13). Von Savigny once put fiction theory, where corporations are legal subjects, but this is not recognized in criminal law, because the Dutch government at that time was not willing to adopt the teachings of civil law into criminal law (Hamzah 1996: 30).

The provisions of the Criminal Code which describe the acceptance of the principle of *societas/university delinquere non-potest* is the provision of Article 59 of the Criminal Code. In this article also stipulated the reasons for the removal of the crime (*strafuitsluitingsgrond*) ie the board, committee or commissioner who did not interfere with the offense, not punished.

This accountability system takes place outside the Criminal Code, as it is known that in criminal law scattered outside the Criminal Code, it is stipulated that the corporation may commit a crime, but the responsibility for it is charged to its board (e.g Article 35 of Law No. 3/1982 on Obligation of Company Register). Then there are other variations that are responsible for "those who give orders" and or "those who act as leaders" (Article 4 paragraph (1) Law No. 38/1960 on the Use and Stipulation of Land Size For Certain Plants). Then there are other variations that are responsible: the management, legal entity, active ally, foundation administrator, representative or power in Indonesia from companies domiciled outside Indonesian territory, and those who deliberately lead the actions concerned (Article 34 of Law No. 2 of 1981 on Legal Metrology) (Mardjono 1994: 70).

In this system of responsibility there has been a shift in view, that corporations can be accounted for as makers, in addition to natural human beings (*natuurlijke persoon*). So the denial of corporal punishment based on the doctrine of *societas/university delinquere non-potest*, has undergone change by accepting the concept of functional performer (*functioneeldaderschap*) (Setiyono, 2002: 16)

So in this third system of accountability it is the beginning of direct accountability of the corporation. The things that can be justified that the corporation as a maker and simultaneously responsible. That's because in various economic and fiscal crimes, the profits derived by the corporation or the losses suffered by the public can be so great that it would not be possible if the criminal is only imposed on the board only. Secondly, by simply convicting the management only, no or no guarantee that the corporation will not repeat the criminal act anymore, By punishing the corporation with the type and weight according to the nature of the corporation, it is expected that the corporation can comply with the regulation concerned (Setiyono, 2002: 15).

## IMPLEMENTATION of LAW ENFORCEMENT on MONEY LAUNDERING CASES INVOLVING COMPANIES

THE problem of law enforcement is defined as the problems arising from the enforcement of the rule of law in Indonesia, although Indonesia adheres to the principle of "State of Law" in accordance with Article 1 paragraph (3) of the 1945 Constitution of 1945 as the constitutional foundation of the Republic

of Indonesia, but in fact law enforcement in Indonesia this is often inconsistent with what is desired by lawmakers, law enforcers, and by society.

This is marked by the increasing number of mistrust of society itself against the law, because it is because there are many realities that give the view to the public that the Law is only a political tool or tool of power solely for the sake of a handful of political elites.

The general problem of law enforcement in Indonesia lies in 3 factors, namely the integrity of law enforcement officers, legal products, and the non-implementation of Pancasila values by law enforcement officers in the execution of their daily duties. Against these factors, Lawrence Friedman suggests three indicators that serve as the basis for enforcement of law is structure, substance, and culture.

Lawrence M. Friedman (2009: 73) provides a definition of these three indicators, namely:

1. Structure, ie the whole existing legal institutions and their apparatus.
2. Substance, namely the entire rule of law, legal norms and legal principles, both written and unwritten, including court decisions.
3. Legal culture, namely opinions, beliefs, habits, ways of thinking, how to act, both from law enforcers themselves, as well as citizens of the society about the law and various phenomena associated with the law.

It has been mentioned that law enforcement officials have difficulty in ensnaring corporations. Investigators who conduct the initial examination process of the case have difficulty in determining the corporation as the perpetrator of the crime. This can be seen from the rare cases handled by the Investigator by involving the corporation as a suspect (interview with Sri as a Police Investigator). In addition, Police Investigators say, it is difficult to find evidence to ensnare corporations as perpetrators of criminal acts. In addition, in filling the identity of the perpetrator, regarding sex and religion, cannot be mentioned in the case of a corporate agent.

One of the cases related to the implementation of law enforcement against corporations that commit money laundering crime is the case of PT. Giri Jaladhi Wana at the Banjarmasin District Court. PT. Giri Jaladhi Wana as a corporation in cooperation contract for business premises for the construction of Antasari Mother Market based on letter of cooperation agreement No. 664/I/548/Prog; Number 003/GJW/VII/1998 dated July 14, 1998 between Walikotamadya Banjarmasin (First party) with Defendant PT. Giri Jaladhi Wana (second party), between 1998 and 2008, located at the Mayor of Banjarmasin Street RE Martadinata No.1 Banjarmasin and Antasari Sentra Street at Pangeran Antasari Banjarmasin or at least somewhere within the jurisdiction of the District Court Banjarmasin, has committed several acts which each of them constitutes a crime that is in such a relationship that must be regarded as a further unlawful act of enriching themselves or others or a corporation that may harm the state's finances or the economy of the country.

PT. Giri Jaladhi Wana has enriched itself or others from the sale of shops, kiosks, stalls, stalls built without the permission of Banjarmasin City Government, management of Antasari Banjarmasin Sentra Market, and working capital credit facility received from PT. Mandiri Bank. Due to the actions of the Defendant PT. Giri Jaladhi Wana has been detrimental to State finances cq. Government of Banjarmasin City Rp. 7.332.361.516, - (seven billion three hundred thirty two million three hundred sixty one thousand five hundred and sixteen rupiah)

Based on the case, ST Widagdo bin Suraji Sastro Diwirjo as the President Director of PT. Giri Jaladhi Wana (Defendant) by the District Court of Banjarmasin with its decision dated 18 December 2009 Number: 908/Pid.B/2008/PN.Bjm. have been found guilty of committing a joint and continuing criminal act of corruption, and sentenced to 6 (six) years in prison and paying a substitute of Rp.6.332.361.516, - (six billion three hundred thirty two million three hundred sixty one thousand five hundred and sixteen Rupiah), the verdict has been upheld by the High Court of South Kalimantan in Banjarmasin dated 24 February 2009, Number: 02/Pid.Sus/2009/PT.BJM, and the decision of the Supreme Court Number: 936.K./Pid .Sus/2009 dated 25 May 2009 which rejected the appeal of the Defendant STWidagdo bin Suraji Sastro Diwirjo, so the verdict of the case has a permanent legal force.

However, based on expert witnesses to the decision, which is filed as a responsible corporate crime, the corporation shall be subject to the conditions among others.

1. The criminal act is committed or ordered by the corporate personnel as well as within the organizational structure of the corporation having the position of being company's director.
2. The crime shall be conducted in the framework of the intent and purpose of the corporation.
3. Criminal acts shall be perpetrated by the perpetrator or by order of the order giver in the course of his duties in the corporation.
4. The crime is committed with the intention of providing benefits to the corporation.
5. The perpetrator or the giver of the order has no justified excuse or excuse to be exempt from criminal responsibility.

If the activity is an *intra vires* activity, i.e an act consistent with the purposes and objectives of the corporation as specified in its articles of association, then the conduct of such management may be borne by the accountability of the corporation. Based on this, ST Widagdo bin Suraji Sastro Diwirjo President Director acting in this matter acting for and on behalf of PT. Giri Jaladhi Wana (Defendant), it is clear that the action ST Widagdo bin Suraji Sastro Diwirjo in order corporate purposes and objectives and to provide benefits for the corporation that is PT. Giri Jaladhi Wana (Defendant).

The replacement money already imposed in the decision of ST Widagdo bin Suraji Sastro Diwirjo amounted to Rp.7.650.143.645, - and was

paid amounting to Rp.6.332.361.516,-. Thus there is still a shortfall or a difference in the loss of fines of Rp.1.317.782.129, - (one billion three hundred seventeen million seven hundred and eighty two thousand one hundred and twenty Nine Rupiah) this deficit is the burden and responsibility that must be paid by the Defendant, and it is in accordance with Article 20 paragraph 7 of Law Number 31 Year 1999 which has been amended and supplemented by Law Number 20 Year 2001 stating that the principal punishment that can be imposed on a corporation is only a fine, with maximum penal provisions plus  $\frac{1}{3}$  (one third).

Based on the Supreme Court's decision No. 127/PID.B/2010 /PT.BJM decides that the defendant is PT. Giri Jaladhi Wana has proven legally and convincingly guilty of committing corrupt criminal acts and further criminal charges against Defendant PT. Giri Jaladhi Wana with a fine of Rp.1.317.782.129, - (one billion three hundred seventeen million seven hundred eighty two thousand one hundred twenty nine Rupiah), and the addition of criminal in the form of PT.Giri Jaladhi Wana Temporary Closure for 6 (six) months.

Based on cases that occur at PT. Giri Jaladhi Wana it can be concluded that those responsible for money laundering crimes committed by corporations are corporations. Forms of liability in the form of penalties aimed at the company or corporation concerned.

Initially the positive criminal law applicable in Indonesia has not regulated the corporation as a subject of criminal law, because the Criminal Code only determines that the subject of criminal law is only an individual (natural). This is related to the formation of the Criminal Code which is influenced by the view that legal entities cannot be punished (Hutauruk 2013: 2), because they are only considered as legal fictions and therefore do not have the moral values required to be criminally blamed (Rifai 2014: 90).

In line with the development of specific legislation, corporations are categorized as subjects of criminal law. Corporate governance as the subject of criminal offenses can be classified into two regulatory categories:

1. Who declares a corporation as a subject of a criminal offense, but its criminal liability shall be imposed on a member or manager of a corporation in which the provisions of laws and regulations according to the first category are included in Article 19 of Law Number 1 Year 1951 concerning Statement of Entry into Law, Working Act of 1948 Number 12 from RI for all Indonesia; Article 30 of Law Number 2 Year 1951 concerning Statement of Accident of the 1947 Accident Law Number 43 RI for all of Indonesia; Article 7 of Law Number 3 Year 1951 concerning the Declaration of the Enactment of Labor Inspection Act of 1948 Number 23 from RI for all of Indonesia; Article 4 of Law Number 12 of the Year 1951 on Firearms; Article 3 paragraph (2) and paragraph (3) of Law Number 3 of 1953 regarding Opening of Pharmacies; Article 34 of Law Number 2 of 1981 concerning Legal Metrology; Article 35 of Law Number 3 of 1982 concerning Obligation of Corporate Registration; and

Article 46 paragraph (2) of Law Number 7 of 1992 jo. Act Number 10 of 1998 concerning Banking.

2. Who declares the corporation as the subject of a criminal offense and expressly can be criminalized directly. Legislation that places corporations as the subject of criminal offenses and directly accountable in criminal law, is set forth in Article 15 paragraph (1) of Law Number 7 of the 1955 Draft on Investigation, Prosecution and Economic Crime Trial; Article 1 Sub-Article 13, Article 43, Article 44, Article 45, Article 46 and Article 47 of Law Number 38 of 2009 concerning Post; Article 20 paragraph (1) of Law Number 31 of 1999 jo. Law Number 20 of 2001 concerning the Eradication of Corruption; and Article 1 point 9 and Article 6 of Law Number 8 of 2010 concerning Prevention and Eradication of Money Laundering Crime (Priyatno 2004: 164).

Based on the observation of corporate criminal liability arrangement in various laws it can be concluded that the regulation pattern is very varied and does not have a standard pattern. There are no uniform and consistent corporate criminal laws regarding: 1) When a corporation commits a criminal offense and when it can be accounted for (some formulate and some do not); 2) Who can be accounted for (some formulate and some do not); 3) Types of sanctions (some of which govern the principal penalties, some are principal and additional penalties, and some are supplemented by disciplinary proceedings); 4) Formulation of sanctions (some formulate alternatively, cumulative, and alternative-cumulative compilations); and 5) There is a penalty that substitutes penalties that are not paid by the corporation and some are not regulated (Arief 2015: 188).

Corporate crime is very complex, in addition to its character as crime by powerful (strong crime) so that law enforcement must have extra and mental ability tough (Muladi & Sulistyani, 2013: 94). It is not easy for law enforcement agencies to establish corporations as legal subjects of criminal offenses and by judges successfully prosecuted.

Even if there is meaning is new and can be categorized as a progressive law enforcement action (Suhariyanto, 2015: 202). However, more comprehensive and integral corporal criminal litigation efforts should be pursued to fill the legal void. However, the rules of institutional law enforcement. As has been done by the Attorney General who issued the Regulation of Attorney General of the Republic of Indonesia Number Per-028 / A / JA / 10/2014 concerning Guidelines for Handling Criminal Cases with Subjects of Corporate Law; and the Supreme Court that issued the Supreme Court Regulation (*Perma*) Number 13 of 2016 on the Procedures of Criminal Case Handling by the Corporations.

The Supreme Court at the end of 2016 has issued PERMA No. 13 of 2016 on Procedures for Criminal Case Handling by the Corporation. PERMA is issued with the consideration that many laws in Indonesia govern corporations as the subject of accountable offenses, but cases with corporative

law subjects filed in criminal proceedings are still very limited. This is due to the procedures of corporation examination as perpetrator of criminal acts is still unclear.

Consideration PERMA is in sync with the background of the issuance of Regulation of Attorney General (PERJA) Number PER-028/A/JA/10/2014 Date October 1, 2014 About Guidance of Criminal Case Handling Subject to Corporate Law that is disclosure of case involving corporation as subject of crime still difficult to uncover given the complexity of its complexity.

Based on the above-mentioned laws and regulations, *de jure* corporation has been recognized as one of the legal subjects as well as the subject of natural law (*natuurlijk person*). For example, in Article 1 Sub-Article 1 of Law No. 31/1999 on Eradication of Corruption, it is stated that "corporations are organized and or organized wealth whether they are legal entities or non-legal entities".

Corporations that commit a crime are referred to as corporate crime. This is in accordance with the definition of corporate crime according to the Black's Law Dictionary, which is criminal offense committed by the officers or employee (e.g price fixing, toxic waste dumping) often referred to as white collar crime. Any offenses committed by and therefore are subject to the expense of an enterprise because the activities of its officers or employees (e.g pricing, toxic waste disposal) are often referred to as white-collar crime).

In Judge's research (2015: 15) The Crime of Money Laundering (TPPU) as a criminal act is a White-collar Crimes which in the business law perspective, TPPU becomes one business crime that has a very negative impact on the economic development of a a state which in turn can disrupt economic and business stability. In addition to the impacts of the economy and business, TPPU has become a transnational organizational crime transnational / inter-state because it involves various non-criminal practices, whether the predicate crime on narcotics trade, corruption, illegal weapons trade, human trafficking, illegal mining, illegal logging and others, as well as TPPU itself in various forms of TPPU through the displacement, layering and integration of funds resulting from such crimes, making international cooperation in preventing and delimiting the TPPU becomes a necessity.

## CONCLUSION

FINALLY, it can be highlighted that the criminal law policy in ordering corporate responsibility for money laundering crimes has been regulated in the Money Laundering Law. The Indonesian Money Laundering Act has indeed accepted the corporation as a criminal law subject. There are three forms of criminal responsibility system: 1) a corporation acting as an offender in which the corporation itself assumes criminal liability; 2) the corporation as the perpetrator and the corporation's controlling personnel (corporate

management) shall bear criminal responsibility; and 3) corporations together with corporate control personnel as perpetrators and both bear criminal liability. When the corporate board acts as an offender criminal, the burden of criminal liability is only charged to the corporate management only.

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Law Quote

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**“Corruption, money laundering, and tax evasion are global problems, not just challenges for developing countries.”**

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**Sri Mulyani Indrawati**

Minister of Finance Indonesia, Economist