Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

Model of Corporate Criminal Liability in Preventing Corporate Recidivism in Money Laundering Offenses

Fatma Putri Fadilah, Handoyo Prasetyo
Faculty of Law, Universitas Pembangunan Nasional "Veteran" Jakarta, Jakarta, Indonesia
2210611198@mahasiswa.upnvj.ac.id

Abstract

This study analyzes corporate criminal liability in money laundering cases involving PT Duta Palma Group through the lens of deterrence theory and examines strategies to optimize corporate liability to prevent repeat corporate offending. The research is motivated by the inadequate application of corporate criminal sanctions in the conviction of Surya Darmadi, the owner of PT Duta Palma Group, which failed to prevent subsequent money laundering offenses committed by Cheryl Darmadi involving cross-border fund transfers to Hong Kong and her escape to Singapore. A normative juridical method was employed, utilizing statutory, conceptual, comparative, and case approaches. The novelty of this study lies in its integration of Jeremy Bentham's deterrence theory with a comparative analysis of the French legal framework to develop a more effective model for corporate criminal liability. The findings indicate that the court's decision against Surya Darmadi lacked a sufficient deterrent effect because the sanctions imposed were not proportional to the financial and social harms caused. This study proposes a reformulated model for enhancing corporate criminal liability based on proportional sanctions, strengthened deterrence mechanisms, and the adoption of relevant features from the French legal system. Such a framework is expected to reduce the likelihood of corporate recidivism and promote more effective enforcement in money laundering cases.
Keywords: *Corporate Criminal Liability; Deterrence Effect Theory; Money Laundering*

1. INTRODUCTION

The application of corporate criminal liability to money laundering offenses in Indonesia continues to reveal weaknesses. Criminal liability remains focused on individuals, while corporations are positioned only as a means of crime, not as the main perpetrators who bear guilt or corporate mens rea.[1] Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering stipulates that corporations involved in money laundering can be held liable for the unlawful actions of individuals who manage the company. However, its implementation has not produced a deterrent effect because the sanctions imposed are not commensurate with the economic impact, thereby leaving opportunities for corporations to repeat similar crimes.[2]

The weakness in the enforcement of sanctions is evident in the case of PT Duta Palma Group, which was implicated in money laundering stemming from corruption in the palm-oil plantation sector in Riau, involving IDR470 billion. In 2025, a similar case occurred, resulting in state losses of IDR4.7 trillion and national economic losses of IDR73.9 trillion.[3] This

[1] Reda Manthovani et al., "A Deconstruction of Corporate Responsibility in Criminal Law," *Journal of Justice Dialectical* 3, no. 1 (2025): 1–26, https://doi.org/10.70720/jjd.v3i1.64.
[2] Edhei Sulistyo, Pujiyono Pujiyono, and Irma Cahyaningtyas, "Obstacles in Proving the Crime of Money Laundering by Law Enforcement in Indonesia," *Jurnal Ius Constituendum* 9, no. 1 (2024): 1–19, https://doi.org/10.26623/jic.v9i1.8025.
[3] Maryam Priska Asmara Sandi, Vience Ratna Multiwijaya, and Aprima Suar, "Analisis Yuridis Terhadap Skema Korupsi Korporasi Dalam Kasus Duta Palma Group: Implikasi Terhadap Tata Kelola Perusahaan Dan Pertanggung Jawaban Pidana," *Ensiklopedia of Journal* 7, no. 1 (2024): 107–12, https://doi.org/10.33559/eoj.v7i1.2438.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

pattern indicates that the criminal justice system has yet to incorporate Jeremy Bentham's deterrence effect theory, which posits that the threat of punishment should deter individuals from committing crimes and, at a minimum, reduce the incidence of crime in society.[4] The effectiveness of criminal law depends on the certainty, efficiency, and proportionality of punishment to prevent the recurrence of criminal acts. The weak application of these principles threatens the enforcement of economic criminal law in Indonesia.

The study offers a solution through the reformulation of the corporate criminal liability model by integrating Jeremy Bentham's deterrence effect theory and comparing it with the French legal system, which has successfully implemented corporate liability through the corporate mens rea approach and proportionate sanctions. This novelty provides an approach to optimize corporate liability in money laundering cases to prevent the recurrence of corporate crimes. The study's findings are expected to form the basis for policy recommendations for policymakers to formulate a more effective and proportionate corporate punishment regime capable of deterring money laundering.

This research topic is similar to several previous studies. The scientific articles referred to include Gemilang (2024). Gemilang's research discusses corporate criminal liability in money laundering offenses under the regulations concerning money laundering and the enforcement of sanctions against corporations, emphasizing the importance of synergy among law enforcement agencies.[5] The similarity lies in its focus on the effectiveness of sanctions against corporations; the difference lies in the limitations of normative analysis without linking it to legal theory or cross-country comparison. This study fills that gap by integrating Jeremy Bentham's deterrence effect theory and a French comparative framework to develop a more effective model for reformulating corporate criminal liability.

Further research by Listawati (2021) explores the application of the identification doctrine as the basis for corporate criminal liability, asserting that the actions of controllers serve as the foundation for punishment. The similarity with this study is its focus on the weak application of sanctions against corporations. Nonetheless, it remains limited to doctrinal analysis without evaluating the effectiveness of such sanctions.[6] The research gap identified is the lack of empirical assessment regarding the deterrent effect of sanctions on corporations. Therefore, this study seeks to bridge that gap by integrating Jeremy Bentham's deterrence effect theory and comparative legal analysis to examine models that can increase deterrence against money laundering perpetrators.

---

[4] Nashya Permata Putrie and Fera Lisnawati, "Hukuman Sebagai Alat Pencegah Kejahatan: Tinjauan Dari Perspektif Filsafat Hukum Bentham Dan Kant," *Nusantara: Jurnal Pendidikan, Seni, Sains Dan Sosial Humaniora* 3, no. 1 (2025): 1–15, http://journal.forikami.com/index.php/nusantara/article/view/925.

[5] Gilang Gemilang, Ismaidar Ismaidar, and T. Riza Zarzani, "Pertanggungjawaban Pidana Korporasi Dalam Tindak Pidana Pencucian Uang," *Innovative: Journal Of Social Science Research* 4, no. 2 (2024): 8455–71, https://doi.org/10.31004/innovative.v4i2.10027.

[6] Listawati Listawati, "Pertanggungjawaban Pidana Korporasi Pada Perkara Tindak Pidana Pencucian Uang," *Justitia et Pax* 37, no. 2 (2021): 251–66, https://doi.org/10.24002/jep.v37i2.4412.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

Another study by Busri (2024) discusses the legal status of corporations as subjects of law and the forms of criminal liability for money laundering based on Law No. 8 of 2010. The similarity lies in the discussion of sanctions against corporations. However, Busri's research is descriptive and does not assess the effectiveness of sanctions as a means of preventing repeated corporate crimes. Additionally, it does not include a comparative analysis of legal systems from other countries.[7] This study addresses that gap by proposing a proportional model of corporate criminal liability through a comparison with the French legal system, aligning with Jeremy Bentham's deterrence effect theory.

This study focuses on a juridical analysis of corporate criminal liability in the money laundering case involving PT Duta Palma Group, reviewed from the perspective of deterrence effect theory and the optimization of corporate criminal liability in money laundering cases to prevent recurrence of corporate crimes, as well as the optimal form through a reformulated corporate liability model based on Jeremy Bentham's deterrence effect theory and a comparison with the French legal system. This study aims to analyze corporate criminal liability in money-laundering cases involving PT Duta Palma Group from the perspective of deterrence effect theory and explain how to optimize corporate criminal liability in money-laundering cases to prevent repeat corporate crimes.

2. METHOD

This research method is normative legal research (juridical normative) that is descriptive and analytical in nature.[8] It uses several principal approaches, including a statute approach to examine Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering, Law No. 1 of 2023 on the Criminal Code, and Supreme Court Regulation No. 13 of 2016 on Procedures for Criminal Cases by Corporations, as the basis for corporate criminal liability. Additionally, a case approach is utilized, focusing on PT Duta Palma Group in Decision No. 4950 K/Pid-Sus/2023 as an example of the application of regulations related to money laundering crimes. A conceptual approach is also employed to explain the relationship between punishment in the PT Duta Palma Group case and the deterrence effect theory, as well as the doctrine of corporate criminal liability, in order to construct a theoretical framework regarding corporate punishment. Furthermore, a comparative approach with the French legal system is used to identify models of corporate criminal liability that could be adopted into Indonesia's regulations on money laundering. The data sources consist of secondary data, including primary, secondary, and tertiary legal materials. Primary legal materials comprise legislation such as Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering, relevant criminal statutes, and Supreme Court Regulation No. 13 of 2016 on Procedures for Criminal Cases by Corporations, serving as normative foundations.

[7] Ihsan Busri, Vience Ratna Multiwijaya, and Aprima Suar, "Pertanggungjawaban Pidana Dalam Tindak Pidana Pencucian Uang Yang Dilakukan Oleh Korporasi Sebagai Subjek Hukum," *Ensiklopedia of Journal* 7, no. 1 (2024): 390–97, https://doi.org/10.33559/eoj.v7i1.2158.

[8] Tunggul Ansari Setia Negara, "Normative Legal Research in Indonesia: Its Origin and Approaches," *Audito Comparative Law Journal (ACLJ)* 4, no. 1 (2023): 1–9, https://doi.org/10.22219/aclj.v4i1.24855.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

Secondary legal materials include literature such as books, journals, and articles to provide theoretical and interpretive analysis. Tertiary legal materials encompass dictionaries and encyclopedias used to clarify legal terminology. Data collection was conducted through a literature review. The legal materials were analyzed using a normative and qualitative approach through a systematic process encompassing the identification of relevant legal norms, interpretation of legal provisions, and deductive argumentation to construct a reformulated model.

3. RESULTS AND DISCUSSION

3.1 Legal Analysis of Corporate Criminal Liability in Money Laundering Cases by Duta Palma Group Reviewed from the Theory of Deterrence Effect

In line with contemporary developments, criminal liability for unlawful acts can no longer be imposed solely on natural persons as legal subjects possessing volition or consciousness to commit such acts. It may also be attributed to corporations as juridical entities. This expansion is driven by the prevalence of corporate criminality alongside individual offenses. According to Hans Kelsen, a corporation that commits a criminal offense in certain cases may be regarded as the perpetrator of a delict, but only directly executed by an individual who is part of that corporation. This perspective aligns with the scholarly opinion of Bambang Poernomo, a criminal law expert, who asserts that corporations may be held criminally liable for acts committed by individuals in the corporation's interest and in the course of executing their duties or achieving corporate objectives.[9]

The criminal liability imposed upon Surya Darmadi, as the owner and controller of PT Duta Palma Group, for the offense of money laundering based on corruption through palm oil plantation activities in Indragiri Hulu Regency, Riau, demonstrates an inconsistency in the application of criminal sanctions against corporate entities. Based on Cassation Decision Number 4950 K/Pid.Sus/2023, criminal sanctions were applied solely to Surya Darmadi as an individual, without attributing criminal liability to PT Duta Palma Group as a legal corporate subject. This is despite Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering explicitly recognizing the status of corporations as criminal law subjects capable of being held accountable.

The application of criminal sanctions in the money laundering case involving PT Duta Palma Group through Cassation Decision Number 4950 K/Pid.Sus/2023 contradicts the deterrence effect theory articulated by Jeremy Bentham. This theory explains that punishment must serve two primary functions: preventing offenders from repeating their conduct and warning society against similar criminal acts. Effective law must satisfy the principle of proportionality, whereby the severity of sanctions corresponds with the harm caused and the benefits obtained by the offender. The Supreme Court imposed a 16-year prison sentence and a fine of Rp1 billion on Surya Darmadi, while eliminating the obligation to compensate for

[9] Irpan Suriadiata, "The Concept of Criminal Justice System and Corporate Criminal Liability in Indonesia," *Jurnal Meta-Yuridis* 8, no. 1 (2025): 103–9, https://doi.org/10.26877/m-y.v8i1.22113.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

state economic losses amounting to IDR39.7 trillion as determined by the first instance court. Instead, Surya Darmadi was only required to pay IDR2.23 trillion, or approximately 3% of the total state losses.[10] This demonstrates a lack of proportionality in sanctions relative to the state losses, which reached IDR73.9 trillion.

The absence of criminal liability attributed to PT Duta Palma Group as a corporate entity reveals an inconsistency with Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering. Article 1, paragraph 9 of this law explicitly defines "every person" as an individual or corporation, while paragraph 10 defines a corporation as an organized collection of persons and/or assets, whether or not forming a legal entity. This implicitly positions corporations as criminal law subjects capable of being held accountable. Furthermore, Article 6, paragraph (1), letter b of Law No. 8 of 2010 stipulates that if a money laundering offense is committed by a corporation, punishment shall be imposed on the corporation and/or its controlling personnel. This indicates the existence of a dual liability system in corporate money laundering criminal liability.[11]

Supreme Court Regulation of the Republic of Indonesia No. 13 of 2016 on Procedures for Handling Criminal Cases by Corporations further strengthens the normative foundation for corporate criminal liability. Article 4, paragraph (1) explicitly states that corporations may be held criminally liable in accordance with laws governing corporations. Paragraph (2) establishes two cumulative conditions for corporate criminal liability: the criminal act was committed to obtain benefits for the corporation, and the act was committed with corporate policy or tolerance. Both conditions are clearly met in the PT Duta Palma Group case, as the money laundering activities were conducted through corporate structures for the economic benefit of PT Duta Palma Group and its subsidiaries, with policies facilitating such practices.

The Organ Theory of Corporations, developed by Otto von Gierke, explains that a corporation, as a legal entity, is analogous to a human being that forms its will through internal mechanisms recognizing its existence. This theory emphasizes that corporations can possess volition and intent (mens rea), making them subject to criminal liability. Corporations possess autonomous characteristics derived from their functional nature and operate through three principal organs: a. The board of directors (executive management); b. The board of commissioners (supervisors), and c. The General Meeting of Shareholders (the supreme organ). In the money laundering case involving PT Duta Palma Group, the corporate mens rea can be identified through business policies that systematically facilitated illegal permits,

[10] Nur Aidah Rahmayanti, "Pertanggungjawaban Pidana Korporasi Terhadap Tindak Pidana Pencucian Uang Di Indonesia:," *Jurnal Kolaboratif Sains* 8, no. 7 (2025): 4393–4404, https://doi.org/10.56338/jks.v8i7.7948.

[11] Boy Nurdin and Dwi Asmoro, "Imposition of Criminal Sanctions on Corporations and/or Corporate Control Personnel Who Commit Money Laundering Crimes," *Jurnal Indonesia Sosial Sains* 5, no. 1 (2024): 1356–63, https://doi.org/10.59141/jiss.v5i1.938.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

unauthorized land control, and the transfer of proceeds of corruption via various financial schemes involving subsidiaries.[12]

The corporate mens rea of PT Duta Palma Group is also reflected in the existence of corporate policies supporting money laundering offenses. This is evidenced by the organizational structure that hierarchically facilitated the transfer of illicit proceeds through various entities within the group, including PT Palma Satu, PT Seberida Subur, PT Banyu Bening Utama, PT Panca Agro Lestari, PT Kencana Amal Tani, PT Darmex Plantations, and PT Asset Pacific. The money laundering scheme demonstrates that the offense originated from a corporate culture tolerant of legal violations. Such tolerance can be evidenced by PT Duta Palma Group's failure to enforce legal compliance and the absence of internal mechanisms to prevent money laundering.

The lack of proportional sanctions against PT Duta Palma Group has contributed to recurring money laundering cases with transnational dimensions. Recidivism was perpetrated by Cheryl Darmadi, President Director of PT Asset Pacific, who is listed as a wanted person and is reportedly in Singapore. Evidence indicates attempts to transfer illicit proceeds to Hong Kong through PT Delimuda Perkasa and PT Taluk Kuantan Perkasa.[13] This demonstrates the complexity of corporate criminal networks crossing national jurisdictions. The principle of universality in international criminal law provides Indonesia with legitimacy to prosecute cross-border money laundering offenses, as such crimes are categorized as serious transnational crimes under conventions like the UN Convention Against Transnational Organized Crime (UNTOC) and the UN Convention Against Corruption (UNCAC).[14]

The application of the double criminality principle becomes relevant in efforts to extradite Cheryl Darmadi from Singapore. This is attributable to money laundering being a criminal offense recognized and punishable in both jurisdictions, thereby enabling mutual legal assistance cooperation and asset recovery. However, the absence of proportional criminal liability attributed to PT Duta Palma Group as a corporate entity in the court decisions and Supreme Court rulings may weaken Indonesia's position in international forums by demonstrating inconsistency in law enforcement against transnational corporate crimes. This potentially obstructs Indonesia's efforts to obtain international cooperation for asset recovery and prosecution of perpetrators located abroad.

Data from the Financial Transaction Reports and Analysis Centre (PPATK) shows an increase in money laundering crimes in Indonesia. In 2022, the total suspected transaction

[12] Handoyo Prasetyo and Satino, *Elaborasi Tanggungjawab Pengurus Korporasi Dari Perdata Ke Pidana*, 3rd ed. (Jakarta: Unit Penerbitan UPN Veteran Jakarta, 2021).

[13] Rumondang Naibaho, "Cheryl Darmadi, Anak Bos Sawit Yang Jadi Buronan Jaksa," News Detik, 2025, https://news.detik.com/berita/d-8052782/cheryl-darmadi-anak-bos-sawit-yang-jadi-buronan-jaksa?page=2.

[14] Aksa Aksa, Alwan Hadiyanto, and Ciptono Ciptono, "Upaya Pemberantasan Tindak Pidana Pencucian Uang Oleh Pusat Pelaporan Dan Analisis Transaksi Keuangan Melalui Kerjasama Internasional," *Jurnal USM Law Review* 7, no. 2 (2024): 586–602, https://doi.org/10.26623/julr.v7i2.8896.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

value reached IDR183.88 trillion, a 6.98% increase from the previous year.[15] The 2024 national risk assessment indicates that transactions related to suspected offenses exceeded IDR1,459 trillion, with predicate crimes including corruption IDR984 trillion, taxation IDR301 trillion, wagering IDR68 trillion, and narcotics IDR9.75 trillion. PPATK reports also show 311 court decisions related to money laundering between 2022 and 2024, indicating that the crime persists and may escalate.[16]

Analysis of PPATK data reveals that the weakness of deterrent effects in handling money laundering cases is not merely an issue specific to the PT Duta Palma Group case but rather a systemic problem within Indonesia's criminal justice system. The year-on-year increase in the value of transactions suspected of money laundering indicates that the criminal sanctions applied thus far lack a deterrent effect in preventing money laundering offenses. From the perspective of Jeremy Bentham's deterrence effect theory, this ineffectiveness of criminal sanctions is caused by an imbalance between the expected utility of crime and the expected disutility of punishment. In this context, offenders assess that the benefits obtained from crimes far exceed the risk of punishment they might receive.

Based on the economics of crime theory pioneered by Gary Becker, individuals and corporations will commit crimes when expected benefits exceed expected costs. This includes the probability of apprehension, the probability of conviction, and the severity of sanctions imposed.[17] The PT Duta Palma Group case demonstrates that the total profits successfully obtained from money laundering offenses reached IDR78.7 trillion, whereas the punishment imposed upon Surya Darmadi amounted to only IDR2.23 trillion, or approximately 2.8% of the total profits. Additionally, the non-application of principal or additional punishments against the corporate entity and subsidiaries of PT Duta Palma Group resulted in an extremely profitable net gain from the money laundering offense.

The application of such criminal sanctions correlates with rational choice theory, pioneered by James S. Coleman, which explicates that corporate decision-makers will continue committing crimes as long as the marginal profit exceeds the marginal cost. This is evidenced by the recurrence of similar cases involving PT Duta Palma Group, including money flow schemes to PT Asset Pacific and PT Darmex Plantations to disguise corruption proceeds, with money laundering values reaching IDR470 billion, as well as the involvement of two additional corporations, namely PT Alfaledo and PT Monterado Mas.

---

[15] Parwila Qonitah, Sunarmi Sunarmi, and Wessy Trisna, "Pencucian Uang Secara Bersama-Sama Yang Merupakan Gabungan Beberapa Kejahatan (Studi Peninjauan Kembali Putusan Nomor 97 Pk/Pid. Sus/2021," *Journal Of Science And Social Research* 8, no. 1 (2025): 742–50, https://doi.org/10.54314/jssr.v8i1.2604.

[16] Rilo Pambudi, "Miris! PPATK Bongkar Jejak Uang Haram Rp1.459 Triliun Pada 2024, Nyaris Semuanya Transaksi Korupsi Dan Pengemplangan Pajak," Tv One News, 2025, https://www.tvonenews.com/ekonomi/325244-miris-ppatk-bongkar-jejak-uang-haram-rp1459-triliun-pada-2024-nyaris-semuanya-transaksi-korupsi-dan-pengemplangan-pajak.

[17] Dita Veronika and Bianglala Asmarasari, "Corporate Seizure Related to Corruption and Money Laundering in Indonesia: Issues and Problems in Law Enforcement," *Indonesian Journal of Crime and Criminal Justice* 1, no. 2 (2025): 230–51, https://doi.org/10.62264/jlej.v2i1.19.7.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

The recurrence of money laundering offenses by PT Duta Palma Group following the Cassation Decision Number 4950 K/Pid.Sus/2023 constitutes empirical evidence of the failure to apply deterrence theory in Indonesian law enforcement practice. The ineffectiveness of criminal sanctions imposed upon Surya Darmadi in preventing recidivism by the corporation demonstrates that punishment directed solely at corporate controllers, without accompanying liability attributed to the corporation as a legal entity, fails to generate a deterrent effect. According to Jeremy Bentham's deterrence theory, the effectiveness of punishment is measured by its capacity to modify offender behavior, specifically when the harm caused by punishment exceeds the benefits obtained from the crime. However, in the case of PT Duta Palma Group, the application of this theory fails to achieve its objectives because the corporation can continue operating and deriving economic benefits.

The application of criminal sanctions in the money laundering case involving PT Duta Palma Group is inconsistent with the provisions for principal and additional punishments outlined in Article 7 of Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering. Article 7, paragraph (1), of the relevant law stipulates that the principal punishment for corporations is a fine of up to IDR100 billion. Meanwhile, Article 7, paragraph (2), regulates additional punishments for corporations, including the announcement of the judge's decision, freezing of part or all of the corporation's business activities, revocation of business licenses, dissolution and/or prohibition of the corporation, confiscation of corporate assets for the state, and/or takeover of the corporation by the state.[18] Criminal sanctions in the form of principal or additional corporate punishments were not applied to PT Duta Palma Group, thereby creating structural problems in criminal enforcement in Indonesia, specifically an inconsistency between normative provisions and the actual enforcement of punishment against corporations committing money laundering offenses.

The sanctions imposed upon Surya Darmadi in the cassation decision conform to Article 97, paragraph (3), of Law No. 40 of 2007 on Limited Liability Companies. The article stipulates that each member of the board of directors bears full personal responsibility for losses to the company if the concerned party is guilty or negligent in executing their duties.[19] In connection with this, Article 155 of Law No. 40 of 2007 explicitly states that provisions regarding the responsibility of directors and/or commissioners for their errors and negligence, as regulated in the Limited Liability Companies Law, do not diminish the provisions regulated in laws concerning criminal law. This demonstrates that directors and/or

[18] Yunan Hanun and Bambang Arwanto, "Law Enforcement of Law Number 8 of 2010 Against Perpetrators of Money Laundering Crimes," *Al-Bayyinah* 8, no. 2 (2024): 243–59, https://doi.org/10.30863/al-bayyinah.v8i2.7377.

[19] Muhammad Rizqy Putra, "Tanggungjawab Direksi Perseroan Terbatas Atas Perbuatan Melawan Hukum Di Indonesia" (Universitas Islam Indonesia Yogyakarta, 2021).

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

commissioners may be held criminally liable if proven to violate criminal law provisions, but this liability is cumulative with corporate liability, not mutually exclusive.[20]

Criminal liability focusing solely on the corporate controller, namely Surya Darmadi, in the PT Duta Palma Group case contravenes Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering and Supreme Court Regulation No. 13 of 2016 on Procedures for Criminal Cases by Corporations, which adopts the principle of dual liability. This principle affirms that corporations and their controllers may be held simultaneously accountable for the same criminal offense. This aligns with the organ theory of corporations, which recognizes that actions of corporate organs constitute actions of the corporation, so punishment of individuals does not eliminate corporate responsibility as an entity benefiting from a criminal offense. Therefore, the inconsistency of criminal liability in the PT Duta Palma Group case with relevant regulations demonstrates weaknesses in the application of corporate criminal law and potentially diminishes the effectiveness of punishment.

The failure to apply corporate sanctions in the PT Duta Palma Group case also contravenes the principle of restorative justice, which constitutes one of the objectives of punishment in criminal offenses causing state losses. Restorative justice theory emphasizes the importance of restoring conditions harmed by criminal offenses.[21] In the PT Duta Palma Group case, money laundering offenses predicated upon corruption necessitate emphasis on this theory for recovery of state financial losses. Additional sanctions as regulated in Article 7 paragraph (2) of Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering, particularly confiscation of corporate assets for the state and/or state takeover of the corporation, can be applied to realize restorative justice by ensuring that criminal proceeds cannot be enjoyed by offenders or involved corporations. These provisions align with the Economic Analysis of Law approach pioneered by Richard A. Posner, as law effectiveness is achieved when sanctions generate economic costs greater than crime benefits, thereby enhancing legal compliance and optimally realizing restorative justice.[22]

The application of additional sanctions as regulated in Article 7 paragraph (2) of Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering plays a crucial role in creating deterrent effects against corporations committing criminal offenses.[23] From the perspective of Jeremy Bentham's deterrence effect theory, punishment is deemed effective when it can inflict losses greater than the benefits gained from the crime, thereby compelling

[20] Henry Aspan, *Hukum Perusahaan Aspek Hukum Badan Usaha Di Indonesia* (Pekanbaru: Serasi Media Teknologi, 2024).

[21] M. Rafsan Jzani, "The Effectiveness of Restorative Justice in Resolving Criminal Acts: Interaction Between Ocu Customary Law and Positive Law," *Jurnal Ius Constituendum* 10, no. 3 (2025): 394–414, https://doi.org/10.26623/jic.v10i3.12234.

[22] M. Ilham Wira Pratama, "Analisis Terhadap Sanksi Pidana Tindak Pidana Pencucian Uang (Perspektif Economic Analysis of Law)," *Indonesian Journal of Criminal Law and Criminology (IJCLC)* 3, no. 1 (2022): 48–56, https://doi.org/10.18196/ijclc.v3i1.12343.

[23] Rosalia Dika Agustanti, Bambang Waluyo, and Amanda Putri Kurniawan, "Return of State Financial Losses Resulting From Corruption and Money Laundering Crimes," *Jurnal Hukum Prasada* 10, no. 2 (2023): 93–101, https://doi.org/10.22225/jhp.10.2.2023.93-101.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

offenders to weigh the risks before repeating their conduct. In the PT Duta Palma Group case, the non-application of additional sanctions, such as the announcement of decisions, freezing of business activities, license revocation, or corporate dissolution, demonstrates weaknesses in applying this deterrence principle. Such sanctions serve to suppress the potential for recidivism by eliminating economic advantages and reputation benefits that sustain corporate operations. The absence of these criminal sanctions indicates that law enforcement in Indonesia has not been optimally effective in accordance with Jeremy Bentham's deterrence effect theory.

Considering issues related to the potential recurrence and development of money laundering by corporations, it is crucial to evaluate corporate criminal liability through the lens of deterrence effect theory. Implicated corporations must be subjected to both primary and supplementary criminal sanctions, and directors involved should face sanctions proportional to the losses incurred. Law enforcement must be carried out consistently to foster a genuine fear of punishment. It is therefore urgent to develop law enforcement approaches that focus on the recovery of losses incurred by corporations due to money laundering crimes.

3.2 Optimizing Corporate Criminal Liability in Money Laundering Cases to Prevent Corporate Recidivism

The money laundering case involving Surya Darmadi, which resulted in state economic losses of IDR73.9 trillion, demonstrates the complexity of corporate crime modus operandi designed to disguise the flow of funds from predicate corruption offenses. The methods used include exploiting international banking systems for cross-border fund transfers, acquiring numerous assets or at least gaining control over assets registered under corporate or individual names, and moving funds to subsidiaries owned by PT Duta Palma Group. Criminal liability in the court decision focused solely on Surya Darmadi, imposing imprisonment, fines, and restitution on him personally. There is a gap due to the absence of fines and other penalties imposed on the corporation, PT Duta Palma Group, for state loss recovery (asset recovery). This indicates that corporate criminal liability, applying a deterrence approach, has not been optimally implemented to address corporate crimes.

Optimization of corporate criminal liability in money laundering cases may reference the French legal system. This is feasible because the French legal system shares similarities with Indonesia's legal system, both adhering to the civil law system.[24] According to Bismar Nasution, countries with civil law systems base their legal systems on statutory regulations, such that an act is considered criminal as prescribed by governing legislation. Indonesia and France apply the legality principle of "*nullum crimen nulla poena sine lege*" whereby Indonesia affirms this principle in Article 1 paragraph (1) of the Criminal Code, namely that corporate criminal liability can only be applied if explicitly regulated in special legislation

[24] Arya Jayadiningrat et al., "Analisis Hukum Mengenai Pertanggungjawaban Korporasi Dalam Kasus Tindak Pidana Oleh PT Asuransi Jiwasraya," *Jaksa : Jurnal Kajian Ilmu Hukum Dan Politik* 2, no. 2 (2024): 80–92, https://doi.org/10.51903/jaksa.v2i2.1624.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

such as Law No. 40 of 2007 on Limited Liability Companies and Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering. Meanwhile, France emphasizes the legality principle known as "*principe de légalité"* in French Criminal Law and the French Penal Code.[25]

Corporate criminal liability in France has been accommodated in the Code Pénal since the 1994 reform, which introduced Article 121-2 stating that "*Les personnes morales, à l'exclusion de l'État, sont responsables pénalement*" (legal entities, excluding the state, are criminally liable), by applying the principle of *spécialité* requiring specific provisions in legislation to enable corporate liability. The French regulations contain both similarities and differences with Indonesian regulations regarding corporate criminal liability. There exists a difference in regulations between Indonesia and France concerning corporate punishment, whereby France applies "*sanctions pécuniaires proportionnelles*" with maximum fines five times the fines imposed upon individuals, as well as "*peines complémentaires*" comprising corporate dissolution, activity prohibition, and judicial supervision.[26]

Indonesia in the PT Duta Palma Group case still shows limitations in applying proportional sanctions relative to state losses of IDR73.9 trillion, where financial sanctions imposed amount to only 3% of total losses. Article 121-2 of the French Code pénal states that corporations may be held criminally liable for crimes committed in their interest by their organs or representatives. France applies the organizational fault principle ("*faute de l'organisation*"), enabling corporate punishment not solely based on individual fault but also on failures in internal monitoring and control systems.[27] This differs from Indonesia, where Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering still adopts a more limited approach, with corporate liability heavily dependent on proving direct involvement of corporate management or employees in the criminal offense.[28]

Corporate punishment in France implements dissolution if the corporation was created to commit a crime or the corporation was diverted from its original purpose to commit a criminal offense punishable by three years or more. Additionally, there exists a prohibition from engaging in business or social activities permanently or for a maximum of five years, placement under judicial supervision for a maximum of five years, permanent closure or for a maximum of five years, confiscation of assets derived from crimes, and public announcement. Based on these corporate criminal liability provisions, there exist similarities

---

[25] Milhan Hasibuan, "Perbandingan Ketentuan Asas Legalitas Dalam Undang-Undang Nomor 1 Tahun 1946 Tentang Kitab Undang-Undang Hukum Pidana Dan Undang-Undang Nomor 1 Tahun 2023 Tentang Kitab Undang-Undang Hukum Pidana" (Universitas Malikussaleh, 2024).

[26] Eric Lasry, "Corporate Liability in France," Global Compliance News, 2025, https://www.globalcompliancenews.com/white-collar-crime/corporate-liability-in-france/.

[27] Dr Muladi, *Pertanggungjawaban Pidana Korporasi (Corporate Criminal Responsibility)* (Bandung: Penerbit Alumni, 2023).

[28] Sri Cici Nainggolan and Yudi Kornelis, "Tinjauan Yuridis Upaya Pencegahan Dan Pemberantasan Tindak Pidana Pencucian Uang Berdasarkan Undang-Undang Nomor 8 Tahun 2010," *Judge : Jurnal Hukum* 5, no. 02 (2024): 172–81, https://doi.org/10.54209/judge.v5i02.556.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

with Indonesia regarding additional criminal sanctions in Article 7 paragraph (2) of Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering. However, implementation in Indonesia cannot yet be deemed optimal because it does not clearly specify the duration of sanctions and focuses solely on the punishment of individuals involved in the corporation.

To enhance the effectiveness of corporate criminal liability in money laundering offenses and reduce recidivist behavior, Indonesian regulations may consider adopting elements from the French legal framework while maintaining conformity with the characteristics of Indonesia's legal system. This approach emphasizes expanding the scope of corporate criminal liability beyond individual fault, accompanied by application of principal and additional criminal sanctions as regulated in Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering. Furthermore, Indonesia may adopt the "corporate dissolution sanction" applied in the French legal system as *ultimum remedium* against corporate entities involved in systematic and repeated money laundering offenses. The application of such sanctions aims to recover state financial losses and enhance deterrent effects against perpetrators and corporations involved in money laundering offenses.

Application of the principle of "*faute de l'organisation*" (organizational fault) from France into Indonesia's legal system requires adaptation to the legality principle regulated in Article 1 paragraph (1) of the Criminal Code, namely "no act may be punished except based on statutory provisions existing beforehand". This principle is implemented through amendments to Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering. This adaptation requires three critical steps: a. Incorporating the concept of organizational fault as the basis for corporate liability independent of individual fault; b. Establishing methods for proving organizational fault through concrete evidence such as absence of legal compliance programs, failures in internal monitoring systems, or corporate culture permitting legal violations; and c. Aligning with the fault principle in criminal law through the concept of "corporate mens rea" observable from corporate policies and collective decisions of corporate organs.

In the PT Duta Palma Group case, applying the organizational fault principle would help prove corporate liability for money laundering valued at IDR470 billion, based on governance failures. Evidence of organizational fault can be seen in the absence of effective anti-money laundering programs across the corporate structure, tolerance of illegal asset transfers through subsidiaries such as PT Darmex Plantations, PT Asset Pacific, PT Delimuda Perkasa, and PT Taluk Kuantan Perkasa, and policies that facilitate layering schemes through international banking systems. This approach shows that corporate liability should not rely solely on Surya Darmadi's individual fault, but also on failures in monitoring and internal controls to prevent money laundering. Consequently, all entities within the PT Duta Palma Group could be held accountable based on organizational fault proven by a structured modus operandi.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

Optimization of corporate criminal liability in money laundering cases must be conducted in accordance with statutory regulations, namely Law No. 1 of 2023 on the Criminal Code (New Criminal Code), Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering, and Supreme Court Regulation of the Republic of Indonesia No. 13 of 2016 on Procedures for Criminal Cases by Corporations. Referring to Articles 45-47 of Law No. 1 of 2023 on the Criminal Code, it is affirmed that corporations constitute criminal subjects capable of being held criminally liable for acts of management having interests with the corporation, instruction givers, controllers, or beneficial owners of the corporation situated outside the organizational structure but capable of controlling the corporation.

Article 48 of the New Criminal Code provides that corporations may be held liable if the acts fall within the scope of business or activities defined in the articles of association or other provisions, unlawfully benefit the corporation, are adopted as corporate policy, the corporation fails to take necessary measures to prevent or mitigate impacts and ensure compliance with legal provisions, and/or the corporation permits criminal offenses to occur. Article 49 confirms criminal liability for offenses by corporations imposed upon the corporation, management holding functional positions, instructors, controllers, and/or beneficial owners.[29] These provisions imply that PT Duta Palma Group and related subsidiaries could be subject to principal and additional penalties, in addition to sanctions imposed on Surya Darmadi, given the corporate liability framework.

Based on Article 7 paragraph 1 of Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering, the principal punishment imposed upon corporations comprises fines of at most IDR100 billion, while Article 7 paragraph 2 of the relevant law explicates additional punishments for corporations comprising announcement of the judge's decision, freezing of part or all of the corporation's business activities, revocation of business licenses, dissolution and/or prohibition of the corporation, confiscation of corporate assets for the state, and/or state takeover of the corporation.[30] In the PT Duta Palma Group case, imposition of maximum corporate criminal fines amounting to IDR100 billion as regulated in Article 7 paragraph 1 of Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering, with asset seizure and liquidation mechanisms if unable to pay fines.

Additional criminal sanction mechanisms against PT Duta Palma Group may be implemented through several measures including announcement of the judge's decision in the form of annual report disclosure requirements for 5 years, freezing and revocation of business licenses for the entire PT Duta Palma Group corporation, corporate dissolution for PT Darmex Plantations and PT Asset Pacific as well as corporations having business license issues, confiscation of corporate assets for the state equivalent to the value of state economic

[29] Mia Amalia, Frans Reumi, and Kiki Kristanto, *Kitab Undang Undang Hukum Pidana Tahun 2023* (Jambi: PT Sonpedia Publishing Indonesia, 2025).

[30] Langgeng Sukma Herwanda, "Corporate Criminal Liability for the Crime of Money Laundering with a Follow-The-Money Approach," *International Journal of Social Science And Human Research* 5, no. 10 (2022), https://doi.org/10.47191/ijsshr/v5-i10-30.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

losses incurred, and/or state takeover of the entire PT Duta Palma Group corporation. Implementation of principal and additional criminal sanctions refers to Supreme Court Regulation of the Republic of Indonesia No. 13 of 2016 on Procedures for Criminal Cases by Corporations. Consequently, optimization of principal punishments and imposition of additional punishments have the potential to create deterrent effects and recover state economic losses.

Implementation of the Interpol Red Notice mechanism against Cheryl Darmadi, daughter of Surya Darmadi who was designated a suspect in the PT Duta Palma Group money laundering case on December 31, 2024, and became a wanted person (DPO) after three failures to appear following investigator summons, demonstrates the evolution of law enforcement strategies in addressing transnational corporate crime attempting to evade domestic jurisdiction. The process of Red Notice application by the Attorney General's Office against Cheryl Darmadi, allegedly located abroad, represents the implementation of international police cooperation mechanisms based on Interpol Constitution Article 3, which enables “international police cooperation” for serious crimes, including money laundering offenses categorized as predicate offenses in the international anti-money laundering framework.[31]

Red Notice is defined as an international request issued to law enforcement agencies worldwide to locate and temporarily detain individuals pending extradition, surrender, or equivalent legal action. This notice functions as a critical alert and actionable warning for international law enforcement agencies regarding individuals involved in cross-border criminal activities. Red Notice may be applied in the PT Duta Palma Group case to Cheryl Darmadi, President Director of PT Asset Pacific, who fled abroad after being allegedly involved in money laundering, causing economic losses to the state. The application of Red Notice constitutes a strategic legal measure demonstrating Indonesia's commitment to ensuring that corporate crime perpetrators remain accountable despite being outside national jurisdiction.[32] The Red Notice mechanism demonstrates coordination functions between national law enforcement agencies and Interpol International, as regulated in Law No 1 of 2006 on Mutual Legal Assistance in Criminal Matters, which emphasizes that international cooperation may be conducted through Interpol.

The application of sanctions for money laundering offenses committed by PT Duta Palma Group demonstrates the weakness of corporate criminal liability implementation in Indonesia when confronted with transnational organized crime. In the PT Duta Palma Group case, sanctions were imposed only upon the corporate controller, while the corporate entity and its subsidiaries, such as PT Delimuda Perkasa and PT Taluk Kuantan Perkasa, were not

[31] Rutsel Silvestre Martha, Courtney Grafton, and Stephen Bailey, *The Legal Foundations of Interpol* (Newyork: Bloomsbury Publishing, 2020).

[32] Yoga Deswat, Ani Purwati, and Cakra Heru Santosa, “Peran Interpol Dalam Penegakan Hukum Internasional Terhadap Kejahatan Korporasi Global,” *Jurnal Riset Multidisiplin Edukasi* 2, no. 8 (2025): 311–20, https://doi.org/10.71282/jurmie.v2i8.807.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

subject to punishment. This condition undermines criminal law objectives, namely, creating deterrent effects for perpetrators and preventing similar crimes from recurring. The money laundering scheme possesses cross-border characteristics because it involves abuse of international financial systems to transfer and disguise the origins of illegal assets through cross-border transactions, with Cheryl Darmadi even attempting to flee Indonesian legal jurisdiction. Therefore, international cooperation involvement is necessary to handle money laundering offenses involving PT Duta Palma Group.

Indonesia must implement and strengthen cooperation based on two principal international legal instruments, namely the UNTOC and UNCAC.[33] UNTOC is essential because the Duta Palma case satisfies elements of transnational organized crime, such that Indonesia, as a state party, is obligated to enhance Mutual Legal Assistance (MLA) and interstate cooperation in tracing and taking action against criminal networks. Meanwhile, UNCAC constitutes an important legal foundation for state asset recovery efforts, which represents the primary objective in combating corruption and money laundering offenses. Both conventions are legally binding and obligate Indonesia to utilize mechanisms such as extradition, joint investigations, and repatriation of assets located abroad.[34]

Effective handling efforts may be conducted through two principal approaches: strengthening corporate sanctions domestically and maximizing international cooperation. At the national level, the government must demonstrate resolve in imposing full criminal sanctions upon corporations, such as substantial fines, business activity freezing, asset confiscation, and operational license revocation, so that corporations cannot resume operations and repeat crimes. Additionally, provisions in Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering must be reinforced namely "Where money laundering offenses are committed by corporations, prosecution must be conducted simultaneously against the corporation and involved management or controllers, with sanctions imposed cumulatively and proportionally based on the degree of fault, magnitude of state losses, complexity of modus operandi, and international network involvement." This provision strengthening will address weaknesses in Decision Number 4950 K/Pid.Sus/2023, which imposed sanctions solely upon Surya Darmadi with a fine of IDR2.23 trillion or merely 3% of state losses of IDR73.9 trillion without holding PT Duta Palma Group and its subsidiaries accountable.

Provisions strengthening to address money laundering offenses committed by corporations must be implemented through legal obligations for corporations in several sectors, such as plantations, mining, and commodity trading to implement anti money

[33] I Ketut Suwitra, Alwan Hadiyanto, and Ciptono Ciptono, "Pencegahan Tindak Pidana Pencucian Uang Melalui Lintas Internasional Dalam Perspektif Undang-Undang Tindak Pidana Pencucian Uang," *Jurnal USM Law Review* 7, no. 2 (2024): 960–73, https://doi.org/10.26623/julr.v7i2.9434.

[34] Muidatul Fithroh, Sofiatul Anfal, and Intan Tri Mulyani, "Analisis Yuridis Dan Strategi Penanggulangan Tindak Pidana Pencucian Uang Di Indonesia Dalam Perspektif Hukum Pidana Khusus," *Jurnal Ilmu Multidisiplin* 3, no. 2 (2025): 352–65, https://doi.org/10.53935/jim.v3.i2.63.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

laundering compliance programs. This may be achieved through the appointment of independent compliance officers via direct reporting lines to the board of commissioners. Furthermore, there exist internal reporting systems with legal protection for whistleblowers, regular compliance training for corporations, and routine independent audits by accredited external auditors.[35] If a corporation fails to implement such compliance programs, this may constitute evidence of organizational fault that may aggravate principal criminal sanctions or additional punishments pursuant to Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering.

Law enforcement strategies at the international level, referring to UNCAC and UNTOC provisions, may be implemented through several means: a. Extraditing Cheryl Darmadi from Singapore based on the double criminality principle, given that money laundering constitutes an extraditable offense in both countries; b. Freezing assets of PT Delimuda Perkasa and PT Taluk Kuantan Perkasa intended for transfer to Hong Kong through coordination with financial authorities in relevant jurisdictions; c. Exchanging intelligence information with financial intelligence units in Singapore and Hong Kong to identify beneficial ownership structures and traces of illegal fund flows; and d. Conducting coordinated asset seizure and repatriation, such that state losses of IDR73.9 trillion may be maximally recovered.[36] Integration among sanctions within Indonesia's legal system, strengthening of corporate compliance requirements, and international cooperation mechanisms can create an optimal law enforcement system to prevent recurrence of corporate money laundering offenses and provide substantive deterrent effects for both individuals and corporate entities.

4. CONCLUSION

The application of corporate criminal liability in money laundering cases involving PT Duta Palma Group remains inadequate because Indonesia's legal system is more oriented toward individual liability than to the accountability of corporate entities. Punishment imposed solely on corporate controllers, without holding the corporation itself as the principal perpetrator, fails to achieve criminal law objectives, namely deterrence and the prevention of recurrent crimes. To strengthen deterrence against money laundering offenses involving corporations, reform is needed through the adoption of a dual liability system, whereby criminal liability is imposed simultaneously on individuals and the corporation. This reform should be accompanied by strengthened sanctions for corporations, including maximum fines, freezing of business activities, asset forfeiture, and dissolution of the legal entity. Furthermore, the principle of organizational fault should be affirmed, and PPATK's role in supervising corporate financial transactions should be expanded. This corporate liability model aligns with Jeremy Bentham's deterrence effect theory, which emphasizes punishing

[35] Bambang Waluyo, *Penegakan Hukum Di Indonesia* (Jakarta: Sinar Grafika, 2022).
[36] Abdul Wahid, "Pemberlakuan Hukum Ekstradisi Bagi Pelaku Tindak Pidana Korupsi," *Jurnal USM Law Review* 6, no. 1 (2023): 34–51, https://doi.org/doi.org/10.26623/julr.v6i1.5130.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

both individuals and corporations. Such an approach can prevent the recurrence of corporate money laundering offenses and enhance deterrence against related perpetrators.

REFERENCES

Agustanti, Rosalia Dika, Bambang Waluyo, and Amanda Putri Kurniawan. "Return of State Financial Losses Resulting From Corruption and Money Laundering Crimes." *Jurnal Hukum Prasada* 10, no. 2 (2023): 93–101. https://doi.org/10.22225/jhp.10.2.2023.93-101.

Aksa, Aksa, Alwan Hadiyanto, and Ciptono Ciptono. "Upaya Pemberantasan Tindak Pidana Pencucian Uang Oleh Pusat Pelaporan Dan Analisis Transaksi Keuangan Melalui Kerjasama Internasional." *Jurnal USM Law Review* 7, no. 2 (2024): 586–602. https://doi.org/10.26623/julr.v7i2.8896.

Amalia, Mia, Frans Reumi, and Kiki Kristanto. *Kitab Undang Undang Hukum Pidana Tahun 2023*. Jambi: PT Sonpedia Publishing Indonesia, 2025.

Aspan, Henry. *Hukum Perusahaan Aspek Hukum Badan Usaha Di Indonesia*. Pekanbaru: Serasi Media Teknologi, 2024.

Busri, Ihsan, Vience Ratna Multiwijaya, and Aprima Suar. "Pertanggungjawaban Pidana Dalam Tindak Pidana Pencucian Uang Yang Dilakukan Oleh Korporasi Sebagai Subjek Hukum." *Ensiklopedia of Journal* 7, no. 1 (2024): 390–97. https://doi.org/10.33559/eoj.v7i1.2158.

Deswat, Yoga, Ani Purwati, and Cakra Heru Santosa. "Peran Interpol Dalam Penegakan Hukum Internasional Terhadap Kejahatan Korporasi Global." *Jurnal Riset Multidisiplin Edukasi* 2, no. 8 (2025): 311–20. https://doi.org/10.71282/jurmie.v2i8.807.

Fithroh, Muidatul, Sofiatul Anfal, and Intan Tri Mulyani. "Analisis Yuridis Dan Strategi Penanggulangan Tindak Pidana Pencucian Uang Di Indonesia Dalam Perspektif Hukum Pidana Khusus." *Jurnal Ilmu Multidisiplin* 3, no. 2 (2025): 352–65. https://doi.org/10.53935/jim.v3.i2.63.

Gemilang, Gilang, Ismaidar Ismaidar, and T. Riza Zarzani. "Pertanggungjawaban Pidana Korporasi Dalam Tindak Pidana Pencucian Uang." *Innovative: Journal Of Social Science Research* 4, no. 2 (2024): 8455–71. https://doi.org/10.31004/innovative.v4i2.10027.

Hanun, Yunan, and Bambang Arwanto. "Law Enforcement of Law Number 8 of 2010 Against Perpetrators of Money Laundering Crimes." *Al-Bayyinah* 8, no. 2 (2024): 243–59. https://doi.org/10.30863/al-bayyinah.v8i2.7377.

Hasibuan, Milhan. "Perbandingan Ketentuan Asas Legalitas Dalam Undang-Undang Nomor 1 Tahun 1946 Tentang Kitab Undang-Undang Hukum Pidana Dan Undang-Undang Nomor 1 Tahun 2023 Tentang Kitab Undang-Undang Hukum Pidana." Universitas Malikussaleh, 2024.

Herwanda, Langgeng Sukma. "Corporate Criminal Liability for the Crime of Money Laundering with a Follow-The-Money Approach." *International Journal of Social Science And Human Research* 5, no. 10 (2022). https://doi.org/10.47191/ijsshr/v5-i10-30.

Jayadiningrat, Arya, Boris William Octaviano, Nyulistiowati Suryanti, and Deviana

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

Yuanitasari. "Analisis Hukum Mengenai Pertanggungjawaban Korporasi Dalam Kasus Tindak Pidana Oleh PT Asuransi Jiwasraya." *Jaksa : Jurnal Kajian Ilmu Hukum Dan Politik* 2, no. 2 (2024): 80–92. https://doi.org/10.51903/jaksa.v2i2.1624.

Jzani, M. Rafsan. "The Effectiveness of Restorative Justice in Resolving Criminal Acts: Interaction Between Ocu Customary Law and Positive Law." *Jurnal Ius Constituendum* 10, no. 3 (2025): 394–414. https://doi.org/10.26623/jic.v10i3.12234.

Lasry, Eric. "Corporate Liability in France." Global Compliance News, 2025. https://www.globalcompliancenews.com/white-collar-crime/corporate-liability-in-france/.

Listawati, Listawati. "Pertanggungjawaban Pidana Korporasi Pada Perkara Tindak Pidana Pencucian Uang." *Justitia et Pax* 37, no. 2 (2021): 251–66. https://doi.org/10.24002/jep.v37i2.4412.

Martha, Rutsel Silvestre, Courtney Grafton, and Stephen Bailey. *The Legal Foundations of Interpol*. Newyork: Bloomsbury Publishing, 2020.

Muladi, Dr. *Pertanggungjawaban Pidana Korporasi (Corporate Criminal Responsibility)*. Bandung: Penerbit Alumni, 2023.

Naibaho, Rumondang. "Cheryl Darmadi, Anak Bos Sawit Yang Jadi Buronan Jaksa." News Detik, 2025. https://news.detik.com/berita/d-8052782/cheryl-darmadi-anak-bos-sawit-yang-jadi-buronan-jaksa?page=2.

Nainggolan, Sri Cici, and Yudi Kornelis. "Tinjauan Yuridis Upaya Pencegahan Dan Pemberantasan Tindak Pidana Pencucian Uang Berdasarkan Undang-Undang Nomor 8 Tahun 2010." *Judge : Jurnal Hukum* 5, no. 02 (2024): 172–81. https://doi.org/10.54209/judge.v5i02.556.

Negara, Tunggul Ansari Setia. "Normative Legal Research in Indonesia: Its Origin and Approaches." *Audito Comparative Law Journal (ACLJ)* 4, no. 1 (2023): 1–9. https://doi.org/10.22219/aclj.v4i1.24855.

Nurdin, Boy, and Dwi Asmoro. "Imposition of Criminal Sanctions on Corporations and/or Corporate Control Personnel Who Commit Money Laundering Crimes." *Jurnal Indonesia Sosial Sains* 5, no. 1 (2024): 1356–63. https://doi.org/10.59141/jiss.v5i1.938.

Pambudi, Rilo. "Miris! PPATK Bongkar Jejak Uang Haram Rp1.459 Triliun Pada 2024, Nyaris Semuanya Transaksi Korupsi Dan Pengemplangan Pajak." Tv One News, 2025. https://www.tvonenews.com/ekonomi/325244-miris-ppatk-bongkar-jejak-uang-haram-rp1459-triliun-pada-2024-nyaris-semuanya-transaksi-korupsi-dan-pengemplangan-pajak.

Prasetyo, Handoyo, and Satino. *Elaborasi Tanggungjawab Pengurus Korporasi Dari Perdata Ke Pidana*. 3rd ed. Jakarta: Unit Penerbitan UPN Veteran Jakarta, 2021.

Pratama, M. Ilham Wira. "Analisis Terhadap Sanksi Pidana Tindak Pidana Pencucian Uang (Perspektif Economic Analysis of Law)." *Indonesian Journal of Criminal Law and Criminology (IJCLC)* 3, no. 1 (2022): 48–56. https://doi.org/10.18196/ijclc.v3i1.12343.

Putra, Muhammad Rizqy. "Tanggungjawab Direksi Perseroan Terbatas Atas Perbuatan Melawan Hukum Di Indonesia." Universitas Islam Indonesia Yogyakarta, 2021.

Putrie, Nashya Permata, and Fera Lisnawati. "Hukuman Sebagai Alat Pencegah Kejahatan: Tinjauan Dari Perspektif Filsafat Hukum Bentham Dan Kant." *Nusantara: Jurnal Pendidikan, Seni, Sains Dan Sosial Humaniora* 3, no. 1 (2025): 1–15. http://journal.forikami.com/index.php/nusantara/article/view/925.

Received: 3-10-2025
Revised: 26-10-2025
Accepted: 15-11-2025
e-ISSN: 2621-4105

Qonitah, Parwila, Sunarmi Sunarmi, and Wessy Trisna. "Pencucian Uang Secara Bersama-Sama Yang Merupakan Gabungan Beberapa Kejahatan (Studi Peninjauan Kembali Putusan Nomor 97 Pk/Pid. Sus/2021." *Journal Of Science And Social Research* 8, no. 1 (2025): 742–50. https://doi.org/10.54314/jssr.v8i1.2604.

Rahmayanti, Nur Aidah. "Pertanggungjawaban Pidana Korporasi Terhadap Tindak Pidana Pencucian Uang Di Indonesia:" *Jurnal Kolaboratif Sains* 8, no. 7 (2025): 4393–4404. https://doi.org/10.56338/jks.v8i7.7948.

Reda Manthovani, Erni Mustikasari, Mukhlis, and Naglaa Fathy El Dessouky. "A Deconstruction of Corporate Responsibility in Criminal Law." *Journal of Justice Dialectical* 3, no. 1 (2025): 1–26. https://doi.org/10.70720/jjd.v3i1.64.

Sandi, Maryam Priska Asmara, Vience Ratna Multiwijaya, and Aprima Suar. "Analisis Yuridis Terhadap Skema Korupsi Korporasi Dalam Kasus Duta Palma Group: Implikasi Terhadap Tata Kelola Perusahaan Dan Pertanggung Jawaban Pidana." *Ensiklopedia of Journal* 7, no. 1 (2024): 107–12. https://doi.org/10.33559/eoj.v7i1.2438.

Sulistyo, Edhei, Pujiyono Pujiyono, and Irma Cahyaningtyas. "Obstacles in Proving the Crime of Money Laundering by Law Enforcement in Indonesia." *Jurnal Ius Constituendum* 9, no. 1 (2024): 1–19. https://doi.org/10.26623/jic.v9i1.8025.

Suriadiata, Irpan. "The Concept of Criminal Justice System and Corporate Criminal Liability in Indonesia." *Jurnal Meta-Yuridis* 8, no. 1 (2025): 103–9. https://doi.org/10.26877/m-y.v8i1.22113.

Suwitra, I Ketut, Alwan Hadiyanto, and Ciptono Ciptono. "Pencegahan Tindak Pidana Pencucian Uang Melalui Lintas Internasional Dalam Perspektif Undang-Undang Tindak Pidana Pencucian Uang." *Jurnal USM Law Review* 7, no. 2 (2024): 960–73. https://doi.org/10.26623/julr.v7i2.9434.

Veronika, Dita, and Bianglala Asmarasari. "Corporate Seizure Related to Corruption and Money Laundering in Indonesia: Issues and Problems in Law Enforcement." *Indonesian Journal of Crime and Criminal Justice* 1, no. 2 (2025): 230–51. https://doi.org/10.62264/jlej.v2i1.19.7.

Wahid, Abdul. "Pemberlakuan Hukum Ekstradisi Bagi Pelaku Tindak Pidana Korupsi." *Jurnal USM Law Review* 6, no. 1 (2023): 34–51. https://doi.org/doi.org/10.26623/julr.v6i1.5130.

Waluyo, Bambang. *Penegakan Hukum Di Indonesia*. Jakarta: Sinar Grafika, 2022.