

CRIMINAL REGULATION URGENCY AND LIABILITY REGULATION OF STATE-OWNED ENTERPRISES FOR LOSSES IN CONTROLLING BUSINESS DECISIONS

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Abstract: *One of the crimes than can be committed by corporates is corruption. This is done to get greater convenience, profit, and benefits. So, it can make the costs and capital efficient for the labor, time, place, and funds. The ultimate goal is the corporates, groups or individuals will bet more income than those without committing the criminal act of corruption. Certainly, this will harm the country, the environment and society. This should not be allowed to happen so that it is appropriate that criminal acts should be given to the corporation that have committed these violations. Article 20 paragraph (1) of Corruption Crime Law states that in the case of criminal act of corruption by or on behalf of a corporation, the charges and convictions can be made against the corporation and/ or its management. Meanwhile, Article 20 Paragraph (2) states that a criminal act of corruption is committed by a corporation if the criminal act is committed by people, either on the basis of a work relationship or on the basis of other relationships, acting within the corporate environment either individually or collectively. This research is legal research, discussing on doctrines and principles in legal science. The main problem examined is the legal settlement and legal sanctions for corporate actions in committing corporate crimes, especially in state-owned enterprises. The purpose of this research is to analyse the laws and regulations on the settlement of criminal cases in the criminal justice system in Indonesia.*

Keywords: *corporate crime, corruption, state-owned enterprises.*

INTRODUCTION

Corruption act in Indonesia recently still becomes one of the causes of bad economy system which occurs systematically and extensively so that it is not only detrimental to the state's financial condition or the country's economy. However, it has also violated economic and social rights to large extent (Kristian and Gunawan, 2015). It is a fact that law enforcement in the context of enforcing criminal acts of corruption that has been

carried out conventionally has experienced many cases. So, special method is needed in the enforcement of criminal acts of corruption, which is usually carried out by a special institution to fight against criminal acts of corruption, namely the Corruption Eradication Commission, as in Article 2 of the Republic of Indonesia's People Consultative Assembly Decree Number VIII / MPR / 2021 regarding the Recommendations for Policy Management and Prevention of Corruption, Collusion and Nepotism.

The acts of corruptions in this research focus on the assessment of the criminal acts of corruption which are stated in Law No. 31 year 1999 as a result of being amended into Law No. 20 year 2001 regarding the enforcement of criminal acts of corruption. Then, it is analyzed and related to the Criminal code (KUHP) because the cases studied are cases of criminal acts corruption that have been carried out on the similar level and continuing corruption.

In practice, we recognize two forms of corruption: a. Administrative Corruption, where everything carried out is in accordance with applicable laws / regulations. However, certain individuals enrich themselves, b. Against the rule corruption, which means that the corruption carried out is completely contrary to the law. For example, bribery, misuse of position to enrich oneself or another person or a corporate. During the old era, the problem of corruption was fought with the War Rulers Regulation Number 25 Prt / Perpu / 013 / 1958, announced on April 16, 1958 and broadcasted in state newsletter Number 40 year 1958 (Wijaya, 2008). Furthermore, the state issued three legal products concerning the eradication of corruption acts namely Law No. 31 / 1999 on Corruption Eradication, Law No. 20 / 2001 on Amendments to Law No. 31 Year 1999 regarding the Eradication of Corruption Crime and Law No. 28 Year 1999 concerning the administration of a country that is clean and free from Corruption, collusion and nepotism. The substances contained include (Erlangga, 2014):

- Enriching oneself / others against the law (Article 2 paragraph (1) of Law No. 31 Year 1999. So, the perpetrator of the criminal act of corruption is any person who is either a civil servant or non-civil servant as well as a corporate that can take the form of a legal entity or association.
- Doing actions that enrich yourself or corporate.
- May be detrimental to the State's finances or the country's economy.
- There is an abuse of authority, opportunity or means (Article 3 of Law Number 31 year 1999).
- Bribing civil servants or state officials (Article 5 of Law Number 20 Year 2001).
- Fraudulent acts (Article 7 of Law No, pr 20 of 2001).
- Embezzlement in office (Article 6 of Law No. 20 of 2001).

Article 20 Paragraph (1) of the Corruption Acts states that in the case of a criminal act of corruption by or on behalf of a corruption, prosecution and criminal conviction can be made against the corporation and / or its management. Meanwhile, Article 20 Paragraph (2) states that a criminal act of corruption is committed by a corporate if the criminal act is committed by people, either on the basis of a work relationship or on the basis of other relationships, acting within the corporate environment either individually or collectively. One of criminal acts that can be committed by corporates is corruption. This is done to get greater convenience, profit and benefit. So, it can make the costs and capital efficient for the labour, time, place, and funds. The ultimate goal is the corporates, groups or individuals, will get more income than those without committing the criminal act of

corruption. Certainly, this will harm the country, the environment and society. This should not be allowed to happen so that it is appropriate that criminal acts should be given to corporate that have committed these violations. Talking about corporate criminal liability cannot be separated from criminal matters and convictions, because if a criminal act can be accounted for the perpetrator, then the further consequence of it is criminal imposition.

LEGAL MATERIALS AND METHOD

This legal research will discuss on: research on legal principles and norms in the laws and regulations related to corruption and corporates, by using a statute approach, conceptual approach, and comparative approach. This legal research aims at finding solutions to legal issues existing in this research, such as departing from the emptiness of legal norms in providing or seeking the truth to answer formulations. The main problem that will be examined in this research is the urgency of regulating criminalization and legal liability for state-owned enterprises for losses in carrying out business decisions.

RESULTS AND DISCUSSION

The Purpose and Essence of State-Owned enterprises in National Development

State-owned enterprises are an extension of the state's arm in the business sector having vital role in supporting the improvement of Indonesia's economy. As a representative of the state, State-owned enterprises have the responsibility to help the government realize the noble ideals of the establishment of the state, the so-called welfare of the people. Therefore, in running their business, it is not only oriented in looking for profits but also distributing welfare to the community. In accordance with it, Law Number 19 Article 66, the state-owned enterprises can be assigned by the government to carry out public benefit functions, in this case infrastructure.

State-owned enterprises have the meaning as a business entity, where the capital is owned by the government and originates from state assets. This is in accordance with Law no.19 Year 2003. In the economic system, the role of state-owned as an economic actor applies nationally. The purpose of establishing state-owned enterprises is to create community welfare, as well as meet the needs of community in various existing sectors such as agriculture, fisheries, transportation, telecommunications, trade, electricity, and finance to construction. State-owned enterprises are state institution that is directly protected by the government. Therefore, state-owned enterprises have a big role, which is not only for the community welfare but also state revenues. Some functions of state-owned enterprises are:

- State-owned enterprises have a function as a provider of products that have economic value and are not provided by private-owned enterprises;
- State-owned enterprises has a function as an instrument of the Indonesian government in managing and organizing community economic policies;
- State-owned enterprises have a function as business entity that provides services to the community in providing goods and services to meet the needs of many people;
- State-owned enterprises have a function as a pioneer for many economic sectors that are not yet in demand by the private sector;

- State-owned enterprises do not provide high employment opportunities but they can increase state revenues;
- State-owned enterprises assist the development of small cooperative and micro enterprises;
- State-owned enterprises have a function to help increase and encourage community activities in various types of business.
- The establishment of state-owned enterprises is not only aimed at seeking profits but also has social goals as mandated by Article 33 of the 1945 Constitution.

Accountability of State-Owned Enterprises in Corporate Crime

Regarding the responsibility of state-owned enterprises in corporate criminal acts, if the responsible party is the corporate management in the sense of an individual human being, then we will quote Chidir Ali, in his book *Legal Entities*, the so-called “a legal entity is basically an entity or association that can have rights and committing acts like a human being and having his own wealth, can be sued and sues before a judge.” From this definition, a corporate is a legal subject that is an artificial person of a human being who can have legal rights and obligations. What distinguishes it from humans is that corporates as legal subjects, of course, cannot be subject to punishment in the form of a crime that deprives the body of freedom. Given the nature of the corporation as a legal subject in the form of an artificial person Article 5 of Supreme Court Regulation 13/2016 has stipulated that in the event that one or more Corporate Managers stop or death comes; it does not result in the loss of responsibility of the Corporates. Therefore, Article 23 of the Supreme Court Regulation 13/2016 also stipulates that judges can impose crimes against corporates or managers, or corporates and administrators; either alternatively or cumulatively. Corporates are made the subject of criminal law the same as natural humans, but it should be remembered that not all criminal acts can be committed by corporates and not all criminal sanctions as formulated in Article 10 of the Criminal Code can be imposed on corporates. What may be imposed on the corporates is a criminal fine. In addition to criminal fines, actions can also be taken to restore conditions such as before there was damage by a company. In accordance with development, compensation can also be imposed on corporates as new type of crime. This compensation can be on the form of compensation for the victim. In addition to it, corporates can also be subject to additional penalties, such as in the form of closing all or part of company for a maximum of 1 (one) year as regulated in Article 18 paragraph (1) letter C of Law Number 31 year 1999 concerning Eradication of Corruption Crime.

Subsequently, various special criminal provisions were born, regulating corporates as legal subjects, by formulating various criminal sanctions for corporates, namely some formulating cumulative-alternatives, alternatives and formulating singularly. A corporate as a legal entity cannot be subject to the same responsibilities as an individual person. In theory, corporates can commit any offense but there are limitations. Based on this, corporates cannot be held accountable for all kinds of offenses but there must be restrictions, such as personal offenses which by nature are committed by humans, so they cannot be accounted for the corporation. In relation to this, corporates that commit criminal acts are provided with additional fines and penalties as well as a number of actions. Although corporates can be accounted for personally, there are some exceptions, including:

- In cases which by nature cannot be committed against a corporate, for example bigamy, rape, perjury;
- In cases where the only punishment can be imposed on the corporation, for example, imprisonment or death penalty.
- The complete or partial closure of the company for a certain period of time;
- Revocation of all part of the facilities that have been or can be obtained from the government by the company for a certain period of time;
- Placement of the company under interdiction for a certain time.

Especially regarding witness of closure or termination of company activities, it is necessary to consider the consequences that may arise in relation to the roles of the company or corporate as an employer. Because, if this sanction is imposed on a corporate, the more affected will be the employees or workers of the company itself than the employers or company owners. The Supreme Court issued Supreme Court Regulation No.13 of 2016 concerning Procedures for Handling Crime by Corporates. This regulation was signed (legalized) by the Chief Justice of the Supreme Court M. Hatta Ali on December 21st, 2016 and only promulgated on December 29th, 2016. This regulation serves as a guideline for law enforcement officers and fills legal gaps related to procedures for handling certain crimes committed by corporates and / or their management. So far, certain laws (hereinafter referred to as UU) have placed corporates as legal subjects than can be punished for causing losses to the state and / or society. However, it is minimal to proceed to court because there is no procedural law for investigation, prosecution and court proceedings, especially in formulating indictments for corporate entities. This regulation on the Corporates Criminal Court contains the formulation of criteria for corporate wrongdoing which can be called a criminal act; anyone who can be held responsible for corporate crime; procedures for examination (prosecution) of corporates and or corporate management; procedures for corporate proceedings; types of corporate punishment; decision; and implementation of decisions.

In terms of error criteria, there are several things that need to be considered. First, the corporates gain of benefits from certain crimes or the crime is committed for the benefits of the corporates. Second, corporates allow criminal acts to occur. Third, the corporates do not take preventive steps or prevent bigger impacts and ensure compliance with applicable legal provisions in order to avoid criminal acts. Article 5 of the Corporates Criminal Regulations states that “in the event that one or more Corporate Managers quit, or die, it does not result in loss of liability (criminal) for the corporates.”

This Supreme Court regulation does not only regulate criminal liability by a corporate on the basis of a work relationship or other relationship, but also ensnare corporate and corporate groups in mergers, acquisitions, separation and dissolution processes. However, a corporate that has disbanded after a criminal act cannot be convicted. In contrast, the assets belonging to the corporates (which was dissolved) are suspected of being used to commit crimes and / or constitute the proceeds of crime, so law enforcement is carried out in accordance with examination of corporates and / or their management as suspects in the investigation and prosecution process either individually or collectively after a summons (letter) process is carried out. This summons (letter) contains: name of the corporates; place of domicile; corporate nationality; corporate status in a criminal case (witness / suspect / defendant); time and place of examination; and a summary of the alleged criminal events.

For the handling of a case, the first thing that must be done is the examination of a corporate and / or its management as a suspect in the investigation and prosecution process either alone or jointly after the summoning process is carried out. Items contained in the summons: name of corporate; place of domicile; corporate nationality; corporate status in a criminal case (detention / suspect / defendant); time and place of examination; and a summary of the alleged criminal events. The formulation of the contents of the indictment refers to Law no.8 Year 1991 concerning the Criminal Procedure Code (KUHAP), including the following:

“Name of the corporation, place, date of establishment and / or article of association number / deed of establishment / regulation / document / agreement as well as recent changes, domicile, nationality of corporate, type of corporate, form of activity and representative identity; and an accurate, clear, and complete description of the criminal offense charged by stating the time and place where the crimes was committed.”

In its proof system, Supreme Court regulation still refers to the proof system that is in the Criminal Code and special procedural law forms regulated in other laws. This Supreme Court also provides a guidelines for judges in deciding and imposing sentences on corporates or management or both directly, such as to the managements and their cooperatives. On the hand, regarding the abolition of authority to prosecute crimes and carry out crimes against corporates, the elimination of expiration occurs as stipulated in the Criminal Code. As stated in Article 22 the Supreme Court regulation Number 13/2016 states “the authority to prosecute crimes and carry out crimes against the corporates is abolished due to expiration as stipulated in the Criminal Code.” So, based on the provisions of the authority to sue above, it remains valid until the case has entered the expiration period of a case.

In Supreme Court Number 13/2016 also regulates the mechanism for restitution or compensation regulated according to the provisions of the applicable laws or through civil suit. This is explained in Article 20 which is clear that “Losses suffered by a victim as a result of a criminal act committed by a corporate can be requested for compensation through a restitution mechanism according to the provisions of the applicable laws or through a civil lawsuit. For your information, there are still laws that regulate corporate criminal liability, but they are minimally processes and decided in court. Due to the existing fact, it proves that all company actions are carried out by the management, but the corporation as a legal entity is also inseparable from its role, so it is important to determine all forms of loss and criminal liability so that it is feasible to carry out completely with the presence of Supreme Court regulation Number 13/2016.

Article 12 Supreme Court regulates the form of indictment which partly refers to Article 143 paragraph (2) of the Criminal Code with adjustments to the contents of the indictment containing: name of the corporation, place, date of establishment and/ or number of articles of association/ deed of establishment/ regulation/ document / agreement as well as recent amendments, domicile, corporate nationality, types of corporate, form of activity business and identity of the representative management. Besides, it contains an accurate, clear, complete, description of the criminal offense charged by stating the time and place where the crime was committed. The evidence system for handling corporate crime still refers to the Criminal Code and procedural law provisions which are specifically regulated in other laws. Like the testimony of the defendant, the statement from the corporation is valid evidence in court. Meanwhile, the imposition of corporate crimes such

as the main crimes in the form of fines and additional crimes are in accordance with the applicable laws for instance the replacement money, compensation and restitution. If they cannot be paid, the assets of the corporation are confiscated and auctioned off by the prosecutor to cover the amount of the criminal fine, substitute money, compensation and / or restitution (civil suit by the victim) which is decided by the court. This fine can be converted into imprisonment proportionally after the management has finished serving the main sentence. To note, there are about 70 laws that ensnare corporate criminal liability but they are minimally processed and decided to court such as crimes of illegal fishing, illegal logging, forest burning, corruption, environmental destruction and money laundering by corporates. This is because the provisions in the Criminal Code itself have not yet determined the technical instruction for drafting and indictment when the legal subject is the perpetrator of a corporate. The urgency of setting up criminalization and legal liability for state-owned enterprises for losses in carrying out business decisions is to provide legal certainty as one of the objectives of establishing law.

Concepts and Models of Regulating Error Element of State-Owned Enterprises (BUMN) in Corruption Criminal Act that Harm State Finances

Corruption criminal act regulates criminal liability for corporates if the corporation and/ or its administrators commit corruption criminal act for the benefit of the corporation (Sjawie, 2015). Stipulation of Article 20 paragraph (1) gives confirmation that if corruption criminal act committed by or those who are corporates, the prosecutor and imposition of criminal charge are done to the administrators, corporation, or administrators and corporation. Admitting corporation to the one of subject of law of corruption criminal act in Law of Eradication of Corruption Criminal Act stating that beside the people as subject of law is natural, corporation or legal agency are also called as subject of law as people that has rights and obligations and responsibility in every act done.

Definition of corporation according to the stipulation of Law of Eradication of Corruption Criminal Act is some people and or wealth that are organized either by legal agency or non legal agency. In contrast, the corporation according to Satjipto Raharjo is the created institution consisting of corpus that is physical structure and admitting element of animus in law that make institution which have personality. Because legal agency is the creation of law, then its winding-up is determined by the law (Rahardjo, 2000). Admitting corporation as the subject of law of corruption criminal act that could get sanction in Law of corruption of criminal act is new development that is not regulated in Criminal Code which until now still adheres to subject of criminal law in general is the people as regulated in the stipulation of Article 59 KUHP. According to the stipulation of Article 20 paragraph (1) Law of Eradication of Corruption Criminal Act it is stated that in corruption criminal act which is done by or upon the name of a corporation, prosecution and imposition of criminal charge could be done to the corporation and or administrator. The stipulation of paragraph (2) states that corruption criminal act is done by corporation if that criminal act is done by many people either based on the working relation or based on other relation, in the environment of corporation either individual or collective. Stipulation of paragraph (3) it is affirmed in term of prosecution to the corporation, then the corporation is represented by the administrator. In addition, paragraph (4) it is declared that administrator who represents corporation as stated in paragraph (3) could be represented by other people. Lastly, paragraph (7) it is stated that principal penalties which could be imposed to the

corporation is only fines, with the stipulation of maximum criminal charges that is added by 1/3 (one per three).

Referring to the stipulation of Article 17 of Law of Eradication of Corruption Criminal Act beside the imposition of criminal charges as the stipulation of Article 2, Article 3, Article 5 and Article 14, defendant could be imposed additional sanction as the stipulation of Article 18 of Law of Eradication of Corruption Criminal Act. In contrast, imposition of additional sanction that is regulated in Article 18 Law of Eradication of Corruption Criminal Act in the form of confiscation of movable assets either tangible or intangible, confiscation of fixed assets obtained from corruption criminal act, payment of compensation, the winding-up of a company or part of company/corporation for a certain time/or revocation of business permits and revocation of all or some of certain permits.

Initially, the only subject that could be accounted for in criminal law is people. Corporate problem as the subject of criminal law could not be separated from the aspect of civil law. In civil law individual is not the only subject of law. It is because there is still subject of law that has rights and could do criminal act such an individual. Such this perspective is different from the Criminal Code that only recognizes individual as subject of law. In the situation of bad national economy as it is today, the public demands in order to eradicate immediately any forms of Corporate as Subject of fraud act such as corruption, colution and nepotism that are getting more vicious. Any forms of leakage and waste of budgets should be avoided and overcome. Therefore, administrator of development should be careful in using the state budget in order to avoid leakage in the form of corruption. Newest effort that is done in the government to eradicate the corruption is by the establishment of Law Number 31 of 1999 on Eradication of Corruption Criminal Act. New development regulated in Law Number 31 of 1999 is the corporates as subject of corruption criminal act that could be imposed sanction.

Imposing criminal sanction/act to the corporation as Subject of corporate criminal act in the case of corruption is quite reasonable and in accordance with some recommendation of congress of UN on The Prevention of rime and the Treatment of - fenders, the recommendations are explained in the following:

- In the recommendation of 8th Congress of UN/ 1990 it is affirmed, that there should be an act to “involved companies in the case of corruption”.
- In the document of 9th Congress of UN /1995 in Cairo, it is explained as follows: “Corporate, criminal association or individu probably be involved in bribing officials for any reasons that not all are economical. However, in many cases there is still bribery used to reach economical profit. The purpose is that to persuade the officials to give any forms of special treatment such as:
 - Giving contract;
 - Speeding up/expediting permit/license;
 - making exception – exception or ignoring the violation – violation of regulation.

As the development existed in that community, legal agency could also be convicted by determination as an act and in certain law the penalty that is given is in the form of wealth. Even in Article 59 and 169 Criminal Code there is a stipulation that determines an association as subject of law that could be imposed penalties, but of that Article is apparently aimed at the people, who is the ones who are involved in the association aimed to be convicted.

In its arrangement of Law No.31 of 1999 that is changed by Law No.20 of 2001 is used in the formulation of element of Article as subject of law that “every people” (there is no word of corporate in it) as regulated in Article 2 paragraph (1): “every people who violates the law that is enriching itself or other people or a corporate that could harm state finance or state economy, imposed by life sentence or imprisonment for at least 4 (four) years and 20 (twenty) years and fines at least Rp. 200.000.000,00 (two hundred million rupiahs) and maximally Rp. 1.000.000.000,00 (one billion rupiahs)”, but in Article 1 number 3 it is stated that what is meant by every people is the individual or corporate”. The definition of “corporate” is explained in Article 1 number 1 that association of people and or wealth that are organized appropriately that is legal agency or not legal agency.

Becoming subject of law “every people” as formulated in Law Number 31 of 1999 which has changed by Law Number 20 of 2001 not only human or individual but also including corporate. Mentioning the corporation as subject of law of corruption criminal act as subject of law of corruption criminal act and treated equally with the other subject of law, that people (naturally) will give hopes and optimism for the attempt of investigation of corruption completely and effective. By believing that the corporate is as the subject of criminal act, it means that corporation either is as legal agency or non legal agency is considered to enable for criminal act and could be accounted for in criminal law (corporate criminal responsibility). The implementation of liability of corporation, the sanction or law that could be imposed to the corporation according to the guidance stated in Article 25 paragraph (1) Perma No. 13 of 2016 is the principal penalty and/or additional penalty. Principal penalty that could be imposed to the Corporate is fines. In contrast, the imposed additional penalty for the Corporation as regulated in other laws and regulations, namely Article 10 KUHP and stipulation of type of other sentence, which are spread in other Law as *lex specialis* from Criminal Code as *legi generali*.

Imposition of criminal charge to the corporation should consider some criteria, if imposition of criminal charge to the corporation is not fulfilled, it is better to use civil sanction that is used because if it is applied carelessly it will cause innocent victim for example affecting the manpowers, shareholders, working partner and other parties (Kristian, 2018). Criteria of imposition of criminal charge to the corporation that commit criminal act is level of loss to the public, level of involvement of board of corporation manager, the duration of violation, the frequency of violation done by the corporation, evidence that is aimed to do the violation, evidence of racketeering in the case of bribery, level of public knowledge on negative things caused by news of media, jurisprudence, history of serious violation that is ever done by corporation, the possibility of prevention that could be done, and partnership level is shown by the corporation.

In term of imposition of criminal charge to the corporation that commit corruption criminal act, since the enactment of Law Number 31 of 1999 as amended by Law Number 20 of 2001 on Amendment of Law Number 31 of 1999 on Eradication of Corruption Criminal Act, Commission of Eradication of Corruption Criminal Act as it is today only enable to make one corporation for doing prosecution in the court. The prosecution of corporation beside the manager to the court is not separated from the establishment of Supreme Court Regulation Number 13 of 2016 on Procedures for Handling the Case of Corporation Criminal Act as procedure of law because in Law of Eradication of Corruption Criminal Act it does not regulate the application of its procedure of law completely. In Supreme Court Regulation Article 25 it is stated that could be imposed by the judge to the

corporation is principal penalties and/or additional penalties by referring to the laws and regulations.

CONCLUSION

Urgency of criminal regulation and responsibility of law of State-owned Enterprises for this financial loss in making a business decision is to give certainty of law as one of purposes of the arrangement of law. Certainty of law could be achieved by arranging the new regulation of law especially regarding the technical guidelines of arranging indictment letter when subject of law of perpetrator is the corporation. Arranging this new regulation of law beside as the reference in arranging indictment letter is also aimed to fill existing vacuum of law related to the indictment letter.

Imposition of criminal sanction to the corporation that commit criminal crime of corruption, since Law Number 31 of 1999 is enacted as it is has changed by Law Number 20 of 2001 on Amendment of Law Number 31 of 1999 on Eradication of Corruption Criminal Act, Commission of Eradication of Corruption Criminal Act as it is today only makes a corporation to get the prosecution in the court. The prosecuted corporation beside the administrator to the court could not be separated from the established Supreme Court Regulation Number 13 of 2016 on Procedures for Handling the Case of Corporation Crimes as procedures of law because in Law of Eradication of Corruption Criminal Act it is not regulated completely on the application of its procedure of law. In Supreme Court Regulation Article 25 it is affirmed that could be imposed by the judge to the corporation is principal penalties and/or additional penalties by referring to the other applied laws and regulations in Indonesia.

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