

Examining Corporate Criminal Liability After Law Number 1 of 2023 on the Criminal Code in Indonesia

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Abstract

The reform of the national criminal law through Law Number 1 of 2023 concerning the Criminal Code (KUHP) has brought fundamental changes to the concept of corporate criminal responsibility. The new Criminal Code explicitly recognizes corporations as the subject of criminal law. This seems to shift the classic paradigm of "societas delinquere non potest". This research aims to analyze the normative construction related to corporate criminal liability after the enactment of the 2023 Criminal Code, including the recognition of corporations as criminal subjects, elements of offense, the relationship between management accountability and corporations, forms of criminal sanctions, and their harmonization with sectoral laws. The research method used is normative juridical with legislative, conceptual, and comparative approaches. The results of the study show that the 2023 Criminal Code develops a systemic corporate accountability model through a corporate policy approach and prevention failures. Nevertheless, its implementation still faces challenges in the aspects of proving corporate "mens rea", law enforcement culture, and synchronization of norms between legal regimes. Therefore, it is necessary to strengthen technical regulations, judicial guidelines, and increase the capacity of law enforcement officials so that corporate criminalization runs effectively and fairly.

Keywords: *Criminal liability; Corporation; Criminal Code 2023; Criminal Law; Corporate Criminal Liability.*

INTRODUCTION

Here is the proofread passage with corrections applied (non-English terms italicised, errors corrected, and paragraph form retained):

The development of modern crime shows that the perpetrators of criminal acts are no longer always in the form of individuals, but also collective entities organized in the form of corporations. Economic globalization, business complexity, and technological advances have expanded corporate space in various strategic sectors, ranging from finance, mining, energy, to information technology (Muladi, 2008; Sjahdeini, 2006). At the same time, these conditions can also increase the potential for corporate crime to have a wide impact on the economy, the environment, and people's rights.

A corporation is a legal entity that is legally recognized by the legal system as an entity separate from the individuals who manage it. This definition includes different types of organizations that can function as legal entities, such as limited liability companies (Perseroan Terbatas/PT), public companies, and foundations. Corporations have unique characteristics that set them apart from other forms of business, such as individual ownership or partnerships (Garner, 2019). Referring to Black's Law Dictionary, a corporation is defined as "a legal entity that is separate from the individual who manages it and has legal rights such as the right to own property, sue, and be sued" (Garner, 2019).

The complexity of corporate crimes, of course, cannot be answered by using classical criminal law. If examined further, corporations were not initially seen as subjects of criminal law.

The old paradigm known as the principle of *societas delinquere non potest* places humans as the only party who can be held criminally responsible (Arief, 2014; Muladi, 2008). As a result, if a crime is committed through a business entity, only the individual administrator or field executor is punished, while corporations as entities that obtain benefits or as beneficial owners often escape direct criminal sanctions.

The classical approach in criminal law is not only seen as rigid, but also increasingly considered inadequate and imprecise in responding to the development of economic crime and organized crime in the contemporary era (Sjahdeini, 2006; Priyatno, 2017). In fact, if examined more deeply, corporations essentially have organizational structures, internal policies, corporate culture, and decision-making mechanisms that have the potential to encourage, facilitate, or at least allow criminal acts to occur. On the basis of these considerations, various countries began to develop and adopt the concept of corporate criminal liability as a strategic instrument in criminal law enforcement. In fact, within the framework of business and human rights, human rights standards have been formulated through the human rights due diligence mechanism as an initial preventive step to identify and prevent human rights violations by corporations, before the case enters the realm of criminal and civil liability.

In Indonesia, before the enactment of Law Number 1 of 2023 concerning the Criminal Code (KUHP), regulations regarding corporate criminal liability were scattered in various sectoral laws (Priyatno, 2017; Muladi, 2008), such as the Law on the Eradication of Corruption, the Law on Environmental Protection and Management, and the Law on Money Laundering. However, there is no general framework in the Criminal Code as a national criminal law that systematically, declaratively, and operationally regulates the position of corporations as criminal subjects.

It must be admitted that the enactment of the 2023 Criminal Code is an important milestone in the reform of Indonesian criminal law (Arief Barda Nawawi, 2016). The new Criminal Code explicitly recognizes corporations as the subject of criminal law and formulates the basics of corporate criminal liability more comprehensively. This paradigm shift marks a new chapter in criminal law from an individualistic approach to a structural and systemic approach in punishment.

The definition of a criminal act according to Article 1 of the new Criminal Code includes various key elements necessary to determine whether an act can be considered a criminal act. Basically, a criminal act is any act that is prohibited by law and can be subject to criminal sanctions. The scope of this definition focuses on three main elements: prohibited acts, criminal sanctions, and elements of criminal acts (Syahlan & Parningotan Malau, 2024).

In fact, the recognition of corporations as the subject of criminal law is not only normative, but also has a penal policy dimension. Corporate criminalization is expected to be able to create a deterrent effect, encourage legal compliance, and recover social losses (Muladi, 2008; Priyatno, 2017) caused by corporate crime. Thus, criminal law does not only function repressively, but also preventively and restoratively.

Several previous studies have examined corporate criminal liability in Indonesia. Muladi (2008) in his seminal work "Pertanggungjawaban Pidana Korporasi" laid the theoretical foundation for corporate criminal responsibility, exploring various doctrines including

identification theory, vicarious liability, and strict liability. Sjahdeini (2006) comprehensively analyzed corporate criminal liability within the Indonesian legal system, highlighting the fragmentation of regulations across sectoral laws and the urgent need for a unified legal framework. Priyatno (2017) examined the corporate criminal liability system in Indonesia, focusing on the challenges of proving corporate mens rea and the relationship between management and corporate accountability. More recently, Syahlan and Parningotan Malau (2024) provided a systematic analysis of criminal acts, criminal liability, and punishment for corporations under the new Criminal Code and sectoral laws, identifying key challenges in law enforcement. Sanathana (2024) specifically examined the construction of corporate fault in Indonesian criminal law, while Saputera et al. (2025) and Sri Mulyani et al. (2024) analyzed the reconstruction of corporate criminal liability in the new Criminal Code, highlighting both the normative advancements and practical implementation challenges. Despite these contributions, there remains a gap in the literature regarding an integrative analysis that comprehensively examines the shift from individualistic to systemic corporate accountability models under the 2023 Criminal Code and its harmonization with existing sectoral legal regimes.

However, the implementation of corporate criminal liability is not without problems. The main challenge lies in the construction of the element of corporate fault (*mens rea*), the relationship of accountability between the corporation and the management, the technique of proof in court, and harmonization with sectoral laws that have previously regulated corporate crimes. Without a clear conceptual and technical framework for operations, even good norms have the potential to be difficult to implement effectively and optimally.

Based on this background, this article examines in a constructive juridical manner the corporate criminal liability after the enactment of Law Number 1 of 2023 concerning the Criminal Code. The main focus of the discussion is directed at the shift in the criminal paradigm, the recognition of corporations as the subject of criminal law, the elements of corporate fault, the relationship between management and corporation accountability, and its implications for law enforcement in Indonesia. Through this approach, this research is expected to make an academic and practical contribution to the development of national criminal law.

As a scientific study, this research contains at least two important elements. First, novelty, which lies in an integrative analysis of the construction of corporate fault in the 2023 Criminal Code, which does not only rely on individual actions, but on policies, organizational culture, and failure of the prevention system (corporate compliance failure). In contrast to some previous studies that still place corporations as complementary to individual perpetrators, this article places corporations as autonomous criminal subjects on the basis of structural fault. Second, the contribution of this research is: (1) clarifying the attribution model of corporate fault after the 2023 Criminal Code; (2) providing a harmonized framework between the Criminal Code and sectoral laws; and (3) offering a direction for corporate criminal policies that are oriented towards prevention and restorative justice for criminal justice practices in Indonesia.

METHODS

This research was normative legal research (doctrinal research) that relied on the study of legal norms, written legal norms, and legal doctrine (Soekanto, 2015; Marzuki, 2017). The approaches used in this study included: (1) a statute approach by examining Law Number 1 of 2023 concerning the Criminal Code (KUHP) and related sectoral laws (Marzuki, 2017); (2) a conceptual approach by examining the theory of corporate criminal liability (Ibrahim, 2006), such as the identification doctrine, vicarious liability, and the corporate culture model; and (3) a comparative approach by comparing the old Criminal Code regulations, sectoral laws, and the 2023 Criminal Code regime.

The legal materials used in this study consisted of primary legal materials in the form of laws and regulations, secondary legal materials in the form of books and scientific journals, and tertiary legal materials in the form of legal dictionaries and encyclopedias. Legal materials were collected through literature studies, and the analysis was conducted qualitatively with deductive reasoning in the context of corporate criminal liability in Indonesia.

Data analysis was conducted using qualitative juridical methods through several systematic stages: (1) inventory and classification of all relevant laws and regulations related to corporate criminal liability; (2) systematization of legal materials based on thematic categories, including the recognition of corporations as legal subjects, elements of corporate fault, forms of criminal sanctions, and accountability relationships; (3) legal interpretation using grammatical, systematic, and teleological methods; (4) legal comparison between the old Criminal Code regime, sectoral laws, and the 2023 Criminal Code to identify paradigm shifts; and (5) construction of legal argumentation using deductive and inductive reasoning to draw conclusions from general norms to specific applications. The results of this analysis were presented in a descriptive-analytical manner to provide a clear picture of corporate criminal liability under the new Criminal Code regime.

RESULTS AND DISCUSSION

A. Paradigm Shift in Corporate Criminal Liability

When studying classical criminal law, there applies a principle of "*societas delinquere non potest*" which places human beings as the only criminal subjects. Corporations are seen as having no will and fault so they cannot be held criminally responsible. This paradigm is evolving along with the complexity of modern economic crimes that are mostly committed through business organizational structures such as corporations.

As is known, corporations have a vital role in the modern economy, serving as a major driver in economic growth, job creation, and innovation. However, along with their positive contributions, corporations can also become actors involved in various criminal acts, which often have a wide impact and harm society, economy, and the environment. In this context, corporate criminal law is an important instrument to ensure that corporations are held accountable for their unlawful actions (Sutherland, 2017).

The development of corporate criminal law in Indonesia reflects the state's efforts to face the complex challenges of enforcing justice for companies that commit criminal acts. As a developing

country towards a developed country, Indonesia has faced various major cases that test the ability and integrity of corporate criminal law enforcement. Scandals such as the case of Century Bank and PT Asuransi Jiwasraya reveal that large companies can be involved in illegal activities that harm the country and society at large. This kind of corporate crime not only creates significant financial losses but also damages the integrity and economic stability of the country (Setiyono & McLeod, 2010). Therefore, effective law enforcement against corporate crime is crucial to maintain public trust and ensure fair and transparent business practices (Syahlan & Parningolan Malau, 2024).

The 2023 Criminal Code marks a new chapter in this paradigm shift by recognizing corporations as the subject of criminal law (Muladi, 2008, Arief, 2014). This accounting is in line with the development of modern criminal law which views that corporate crime has a systemic impact on society, the economy, and the environment. Thus, criminal law is no longer only oriented to individual perpetrators, but also to collective entities that benefit or benefit owners from criminal acts. It is important to note that this recognition also reflects the orientation of national criminal law that is adaptive to globalization and international practice, where corporate criminalization is an important instrument in tackling economic and transnational crimes.

B. Corporations as Subjects of Criminal Law in the 2023 Criminal Code

The 2023 Criminal Code explicitly states that corporations, whether legal or unincorporated, can be the subject of criminal acts. This means that corporations are no longer only the object of administrative or civil sanctions, but can also be subject to criminal sanctions. This arrangement provides legal certainty because previously corporate liability was spread across various sectoral laws without a single umbrella of general regulations. Through the 2023 Criminal Code, the corporate criminal liability system has obtained a uniform normative basis as a general criminal law (*lex generalis*).

An important aspect of the definition of criminal acts in the New Criminal Code is the emphasis on the element of guilt, which includes malicious intent (*mens rea*) and negligence (*culpa*). This approach is a significant change from the old Criminal Code which previously paid less attention to the aspect of wrongdoing. In the New Criminal Code, mistakes are not only seen from the perspective of the actions taken, but also from the intention and awareness of the perpetrators of the act. Malicious intent refers to the awareness and will to commit a violation, while negligence refers to the lack of attention or vigilance necessary to prevent the violation. The emphasis on this element of guilt provides an additional dimension in the assessment of criminal acts, ensuring that criminal law can be applied fairly and proportionately in accordance with the level of guilt of the perpetrator (Susilo, 2023).

The New Criminal Code expands the scope of criminal acts by covering various forms of offenses that involve not only individuals but also corporations or other legal entities. These changes accommodate legal developments and social dynamics involving corporate entities. In this context, corporations may be held criminally liable for actions committed by people who work for them, including actions that violate environmental laws, financial regulations, or safety standards. By including corporations as perpetrators of criminal acts, the new Criminal Code

reflects changes in economic and social structures, as well as new challenges faced in criminal law enforcement. This broader scope aims to improve the effectiveness of the legal system in dealing with various forms of violations and ensure that all entities involved in illegal activities can be held accountable (Prasetyo, 2-023).

The logical consequence is that law enforcement officials (Police, Prosecutors, KPK, Judges) have stronger legitimacy to ensnare corporations that commit crimes, especially structural crimes such as corruption, money laundering, environmental destruction, and cybercrime.

C. Construction of Corporate Fault Elements

The element of fault (*mens rea*) is a central element in criminal liability. The main problem in corporate criminalization is how to attribute wills and faults to entities that do not have the physical and psychological nature of humans. The 2023 Criminal Code constructs corporate wrongdoing not solely on individual intentions, but on organizational policies and systems. Corporate errors can occur when: (1) the act is carried out within the scope of business activities; (2) the act benefits the corporation; (3) the act is accepted or left as the company's policy; and (4) the absence of adequate preventive efforts.

A detailed explanation of the requirements for corporate criminal liability (Syahlan & Parningotan Malau), as follows:

(1) Criminal Actions (*Actus Reus*): *Actus reus* A fundamental element in corporate criminal liability. This concept refers to the unlawful acts or omissions committed by individuals who have a formal relationship with a corporation. Criminal acts in this context can be in the form of active acts or negligence.

(2) Elements of Error (*Mens Rea*): *Mens rea* is a crucial element in determining corporate criminal liability. *Mens rea* refers to the intent or mistake inherent in a criminal act committed by an individual or entity, in this case, a corporation. One way to determine *mens rea* in a corporation is to examine the company's policies and existing operational procedures.

(3) Formal Relationship with Corporations: In the criminal law system, the determination of corporate criminal liability requires the existence of a formal relationship between the individual who commits a criminal act and the corporation where he or she works. Formal relationships also include agents acting on behalf of the corporation.

(4) Profits or Benefits for the Corporation: In the context of corporate criminal liability, one of the important elements is the existence of profits or benefits obtained by the corporation from the criminal acts committed. This means that the criminal acts identified must result in profits either directly or indirectly for the corporation.

(5) Company Systems and Policies: Company systems and policies play an important role in corporate criminal liability, as they can directly or indirectly affect the likelihood of criminal acts. The existence of an adequate policy or operational system, or conversely, that is flawed or inadequate, is often a determining factor in determining whether a company can be subject to criminal sanctions.

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This model is close to the concept of corporate culture liability, which is an error assessed from corporate culture, governance, and compliance systems (Sjahdeini, 2006; Priyatno, 2017). Thus, failure to build a legal compliance system can be the basis for corporate criminal liability.

D. Corporate and Management Accountability Relationship

The 2023 Criminal Code adheres to the principle of simultaneous accountability (Hamzah, 2019; Muladi, 2008). This means that corporate criminal liability does not remove the criminal liability of the administrator, the giver of the order, or the party who controls the policy. This principle is in line with the doctrine of functional perpetrator, namely the party who functionally controls the occurrence of criminal acts can be seen as the perpetrator.

Thus, corporations cannot be used as a shield to protect individual actors. This approach strengthens the effectiveness of law enforcement because it allows enforcement of structures and actors at the same time, thus providing a more optimal deterrent effect (Muladi, 2008; Arief, 2014).

E. Forms of Corporate Criminal Sanctions

The characteristics of corporations cause the form of criminal sanctions to be different from criminal sanctions against individuals (Arief, 2014). The 2023 Criminal Code develops specific criminal forms for corporations, including fines, forfeiture of profits, payment of compensation, revocation of business licenses, freezing of business activities, and announcement of judges' decisions.

If you examine the pattern of sanctions, it looks repressive, preventive, and restorative (Priyatno, 2017; Arief, 2014). This restorative approach is important because corporate crime often causes great harm to society and the environment that requires recovery.

F. The Importance of Harmonization with Sectoral Laws

Prior to the 2023 Criminal Code, corporate criminal liability had been recognized in sectoral laws such as the Anti-Corruption Law, the Environment Law, and the Anti-Corruption Law (Priyatno, 2017). The 2023 Criminal Code functions as a general law that must be harmonized with special laws. However, differences in the standards of error, proof, and types of sanctions still have the potential to cause norm conflicts (Sjahdeini, 2006); Muladi, 2008).

Therefore, the harmonization of regulations and the preparation of technical guidelines are important needs so that the implementation of corporate criminal liability does not cause legal uncertainty. To clarify corporate accountability regulated through the 2023 Criminal Code and associated with sectoral laws on corporate criminal liability, the following is a comparative analysis matrix:

Table 1. Corporate Criminal Liability Comparative Analysis Matrix

Aspects	Criminal Code 2023	Corruption Law	PPLH Law	Anti-Corruption Law
Legal basis	Law No. 1 of 2023 concerning the Criminal Code	Law No. 31 of 1999 jo. Law No. 20 of 2021	Law No. 32 of 2009	Law No. 8 of 2010
Recognition of corporations as criminal subjects	Explicitly recognized as a subject of criminal law	Recognized through the construction of perpetrators in	Recognized as a polluter/environmental destroyer	Recognized as a perpetrator of money laundering

Aspects	Criminal Code 2023	Corruption Law	PPLH Law	Anti-Corruption Law
		corruption crimes		
Setting key articles	Articles of Book I on the subject of corporate crime and corporate criminality	Article 20 of the Corruption Law	Articles 116-119 of the PPLH Law	Article 6 and Article 7 of the Anti-Corruption Law
Error attribution model	Systemic and organizational policies (<i>corporate culture/compliance failure</i>)	The act is done for and on behalf of the corporation by the management	Acts are carried out by the person who gives the order or who acts as the leader of the activity	The act is carried out by the controlling personnel or on the order of the corporation
Corporate and management relations	Simultaneous liability: corporations and administrators can be punished	The corporation and/or management can be held accountable	The corporation and the issuer are jointly responsible	Corporations and controllers can be punished simultaneously
Main forms of sanctions	Fines, forfeiture of profits, revocation of licenses, freezing of business, announcement of verdicts	Fines with weighting, confiscation of assets, payment of compensation	Fines, environmental restoration, cessation of activities, revocation of permits	Fines, asset forfeiture, compensation payments
Penal orientation	Preventive, repressive, and restorative	Repressive and asset recovery	Restorative-ecological and preventive	Repressive and asset recovery
Focus on proof	Policies, neglect, profits, and failures of compliance systems	Functional relationship between actors and corporations	The causality of environmental destruction and structural order	Cash flow and corporate control

Source: Processed by Researchers from the Sectoral Law, 2026

Departing from the analysis matrix presented in the table mentioned above, it shows that the 2023 Criminal Code functions as a *lex generalis* that provides a general framework for corporate criminal liability, while the Anti-Corruption Law, the PPLH Law, and the Anti-Corruption Law act as *lex specialis* with a sectoral character. The 2023 Criminal Code expands the error attribution model by emphasizing organizational policies, neglect, and failure of the corporate compliance system, so that mistakes are no longer reduced to individual intentions alone.

Article 20 of Law 31/1999 jo Law 20/2021 concerning Corruption emphasizes that criminal acts are considered to be committed by corporations if the acts are committed by people who have employment relationships or other relationships within the corporate environment. The main focus is on the functional relationship between actors and business entities, so that proof is directed to who acts for and on behalf of the corporation.

Meanwhile, the PPLH Law through Articles 116-119 displays a distinctive character in the form of an orientation to environmental recovery. Corporations are not only punished with fines, but also burdened with the obligation of recovery, cessation of activities, and revocation of permits. This shows that corporate criminal liability in the environmental sector is more restorative-ecological than just repressive. Furthermore, the Anti-Corruption Law through Articles 6 and 7

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emphasizes control and the flow of funds as the core of proof. A corporation is punished if the crime is committed by controlling personnel or on the order of the corporation, with the main orientation on the confiscation of assets resulting from crime (asset recovery).

When compared to the three sectoral laws, Criminal Code 1/2023 has conceptual advantages because it can unite corporate accountability standards in one general regime. However, the difference in the focus of proof and the type of sanctions in each law has the potential to cause fragmentation in the application of the law. Therefore, harmonization through criminal guidelines and judicial interpretation is important so that the 2023 Criminal Code truly functions as a systemic umbrella for corporate criminalization in Indonesia.

Considering that corporate criminal liability in the 2023 Criminal Code is very broad, on the other hand, faced with the complexity of criminal acts in the economic and digital sectors, to expand the sectoral perspective, the following is shown the matrix of corporate criminal liability analysis in the 2023 Criminal Code compared to the Banking, Capital Articles, and Cyber regimes:

Table 2. Comparative Analysis Matrix of the 2023 Criminal Code with Banking, Capital Articles, and Cyber Law

Aspects	Criminal Code 2023	Banking Law	Capital Markets Law	UU ITE
Legal basis	Law No. 1/2023	Law 7/1992 jo. Law 10/1998	Law 8/1995	Law 11/2008 jo. Law 19/2016
Corporate recognition	Corporations as the subject of general crimes	Banks/corporations as perpetrators of banking crimes	Issuers, securities companies, and supporting institutions as subjects	Corporations can become perpetrators of cybercrime
Key articles	Book I of the Criminal Code on corporations	Article 46-50A of the Banking Law	Articles 102-110 of the Capital Market Law	Article 52 of the ITE Law
Error attribution model	Policy, neglect, and failure of compliance systems	Acts of managers representing the bank	Acts of directors, commissioners, or affiliated parties	Acts in the name and for the benefit of the corporation
Manager-corporate relationship	Simultaneous accountability	The Administrator and/or the Bank may be punished	The Board of Directors/Commissioners and the Corporation are responsible	Corporations and system controllers can be punished
Forms of sanctions	Fines, revocation of permits, confiscation of profits, announcements	Fines, revocation of Bank business licenses,	Fines, business freezes, investor compensation	Fines, termination of access, confiscation of

Aspects	Criminal Code 2023	Banking Law	Capital Markets Law	UU ITE
	ent of verdicts	prohibition of activities		electronic systems
Orientation	Preventive-repressive-restorative	Financial system stability	Market and investor protection	Cyberspace security
Focus on proof	Corporate policies and benefits	The perpetrator's functional relationship with the Bank	Market manipulation and corporate control	Electronic systems and corporate control

Source: Processed by Researchers from the Sectoral Law, 2026.

Based on the table mentioned above, it shows that the banking, capital market, and cyber sectors have a more technocratic character of corporate criminal liability when compared to Law 1/2023 on the Criminal Code. In the Banking Law, the main focus lies on the stability of the financial system and public trust, so the attribution of blame is directed at the actions of the management representing the Bank and its impact on the banking system. Sanctions are not only criminal, but also strategic administrative such as the revocation of business licenses.

Then, in the Capital Market Law, corporate criminal liability is oriented towards investor protection and market integrity. Directors, commissioners, and affiliated parties are the main nodes of error attribution because they control the policies of issuers and securities companies. Proof is directed at market manipulation, misuse of information, and corporate control of transactions. Meanwhile, the ITE Law as a cyber regime places corporations as actors in electronic-system-based crimes. The focus of accountability is not only on individual operators, but also on system security policies, permitting, and the utilization of digital infrastructure for corporate benefits. The sanctions are combinative: fines, confiscation of the system, and termination of access. Compared to the sectoral regulatory regime, the 2023 Criminal Code serves as a general framework that normalizes corporate criminal liability across sectors. The advantage of the 2023 Criminal Code lies in its systemic approach to corporate wrongdoing, not just the personal relationships of the perpetrators. However, differences in sectoral orientation have the potential to cause disparities in the application of the law. Therefore, the integration between the 2023 Criminal Code and sectoral laws, especially in the guidelines for proof and criminalization, is an important requirement so that the enforcement of corporate criminal law in the financial and cyber sectors does not run partially, but is consistent and fair.

CONCLUSION

The 2023 Criminal Code marks a significant paradigm shift in Indonesian criminal law by formally recognizing corporations as subjects of criminal law directly accountable for their actions, anchoring corporate fault in organizational policies, negligence, and systemic failures rather than individual conduct alone. Despite this normative advancement, implementation remains challenged by difficulties in proving corporate mens rea and the need for harmonization with existing sectoral laws. To ensure effective, fair, and legally certain corporate criminalization, it is

essential that the government formulate clear implementing regulations on corporate fault attribution, that the Supreme Court issue judicial guidelines to ensure uniformity in adjudication, and that law enforcement officials receive specialized training on corporate criminal liability and proof techniques, while corporations are encouraged to develop robust compliance systems as a preventive measure. Future research should focus on empirical evaluation of the 2023 Criminal Code's implementation in practice, particularly examining how courts assess corporate mens rea, the effectiveness of compliance-based defenses, and the extent to which harmonization between the Criminal Code and sectoral laws has been achieved.

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