Injects International Journal of Economic, Technology and Social Sciences
e-ISSN 2775-2976

International Journal of Economic, Technology and Social Sciences
url: https://jurnal.ceredindonesia.or.id/index.php/injects
Volume 6 Number 2 page 709 - 718

Criminal Liability of Company Employees for Occupational Embezzlement: A Study of Decision Number 168/Pid.B/2023/PN Tdn

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ABSTRACT

This study examines the criminal liability of company employees, the application of Article 374 of the Indonesian Criminal Code, and the substantive justice and proportionality of sentencing in Tanjungpandan District Court Decision Number 168/Pid.B/2023/PN Tdn. It employs doctrinal legal research using statutory, case, and conceptual approaches. Legal materials are analyzed qualitatively and prescriptively through grammatical, systematic, and teleological interpretation. The findings demonstrate that criminal liability is individual and requires proof of the offense, culpability, capacity for criminal responsibility, and the absence of justification or excuse. Article 374 was properly applied because the property initially came lawfully into the employee's possession through employment but was subsequently appropriated intentionally and unlawfully. Although the sentence of one year and ten months reflected an attempt to balance the victim's and defendant's interests, the judicial reasoning did not assign measurable weight to the breach of trust, repeated conduct, loss, and partial restitution. This study recommends more systematic sentencing parameters to strengthen consistency, proportionality, and victim-oriented reparation.

Keywords : criminal liability; occupational embezzlement; Article 374 of the Indonesian Criminal Code; substantive justice; sentencing proportionality; judicial reasoning.

INTRODUCTION

The limited liability company (*perseroan terbatas*, or PT) is a predominant form of business entity in commercial activities because it enables the separation of corporate assets from shareholders' personal assets and facilitates the structured organisation of capital, authority, and responsibility (Moertiono, 2024). Nevertheless, corporate operations also depend on delegating control over assets to directors, managers, and employees. Such delegation creates relationships of trust while simultaneously generating opportunities for abuse, particularly where employees have access to cash, goods, documents, or corporate transaction systems. Technological developments have further expanded the opportunities for embezzlement through electronic transactions without altering its essential character as an abuse of trust intended to obtain unlawful control over property (Homer & Byrne, 2023).

In a state governed by the rule of law, criminalisation and punishment must comply with the principle of legality. When the case examined in this study was adjudicated in 2023, embezzlement committed by virtue of an employment relationship, occupation, or remuneration was governed by Article 374 of the former Indonesian Criminal Code and punishable by imprisonment for a maximum term of five years (Republic of Indonesia, 1946, Article 374). Since 2 January 2026, the corresponding provision has been contained in Article 488 of Law Number 1 of 2023 concerning the Indonesian Criminal Code (Republic of Indonesia, 2023). Accordingly, the analysis of Decision Number 168/Pid.B/2023/PN Tdn

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must apply the law in force when the offence was committed, while the new Criminal Code is considered within the broader context of legal development.

Occupational embezzlement constitutes an aggravated form of embezzlement, not merely because the offender holds a formal position, but because the property has lawfully come into the offender's possession by virtue of an employment relationship, occupation, or remuneration. The constituent elements of the underlying offence must nevertheless be established, namely intent, unlawfulness, an act of appropriation, property belonging wholly or partly to another person, and initial possession that was not obtained through an offence (Loho, 2019). The Constitutional Court has further affirmed that this offence involves an abuse of trust and possesses a public-interest dimension; consequently, Article 374 constitutes a publicly prosecutable, non-complaint offence (*delik biasa*) (Constitutional Court of the Republic of Indonesia, 2018).

This legal construction is significant because corporate loss or an employee's failure to perform employment obligations does not automatically constitute a criminal offence. An employee's criminal liability requires proof of the criminal act and culpability, capacity for criminal responsibility, and the absence of any justification or excuse. Hartono et al. (2022) demonstrate that intent, capacity for criminal responsibility, and the absence of grounds excluding criminal liability constitute the basis of liability in occupational embezzlement cases. It is therefore essential to distinguish among breach of contract, administrative negligence, and the intentional and unlawful appropriation of property to prevent the excessive use of criminal law.

A further issue concerns the quality of judicial reasoning. The *ratio decidendi* must systematically connect the facts established at trial with each constituent element of the offence, rather than merely stating that corporate loss and an employment relationship have been proven. Judicial assessment must also determine whether the sentence imposed is proportionate to the offender's culpability, the method by which the offence was committed, the extent of the loss, reparation afforded to the victim, and the defendant's personal circumstances. Within Radbruch's framework, legal certainty, utility, and justice constitute values that must be considered in the application of law (Radbruch, 1950). The progressive-law perspective further requires judges to move beyond formal compliance and orient the law toward the achievement of substantive justice (Rahardjo, 2018).

The literature underpinning this study has generally examined offender liability, the elements of employee embezzlement, or judicial *ratio decidendi* separately (Ginting et al., 2025; Hartono et al., 2022; Prastyo et al., 2024). Further research is therefore required to integrate the proper legal characterisation under Article 374 of the Indonesian Criminal Code, employee criminal liability, and sentencing proportionality within a single judicial-decision analysis. The novelty of this study lies in employing these three dimensions to assess the gap between the law as it ought to be applied (*das Sollen*) and judicial reasoning in practice (*das Sein*).

Against this background, Tanjungpandan District Court Decision Number 168/Pid.B/2023/PN Tdn was selected as the object of analysis (Tanjungpandan District Court, 2023). This study aims to examine the form of criminal liability applicable to employees who commit occupational embezzlement, the accuracy with which the elements of Article 374 of

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the Indonesian Criminal Code were applied, and the extent to which the court's reasoning conforms to substantive justice and proportionality in balancing the protection of the victim's interests against the defendant's rights. The study is expected to clarify the boundaries of criminalisation within employment relationships and to propose consistent parameters for judicial reasoning in comparable cases.

METHODS

This study employs normative or doctrinal legal research, which examines legal norms, principles, doctrines, and judicial decisions to address the legal issues under investigation (Ibrahim, 2013; Marzuki, 2019). It adopts statutory, case, and conceptual approaches. The statutory approach is used to analyse the consistency and interrelationship of the legal provisions governing occupational embezzlement, while the case approach is employed to identify the court's *ratio decidendi* in Tanjungpandan District Court Decision Number 168/Pid.B/2023/PN Tdn. The conceptual approach examines criminal liability, culpability, legal certainty, substantive justice, and sentencing proportionality (Fajar & Achmad, 2019; Marzuki, 2019). The primary legal materials comprise the Indonesian Criminal Code applicable when the offence was committed; Law Number 1 of 2023 concerning the Indonesian Criminal Code, considered within the context of legal development; Law Number 40 of 2007 concerning Limited Liability Companies and its amendments; and Decision Number 168/Pid.B/2023/PN Tdn. Secondary legal materials include books, journal articles, research findings, and relevant scholarly opinions, while tertiary legal materials, including legal dictionaries and other reference sources, are used to clarify specific terminology.

The legal materials were collected through literature and documentary research and were inventoried, verified, classified, and systematised according to their relevance to the research questions. The analysis was conducted qualitatively and prescriptively by interpreting the applicable legal provisions through grammatical, systematic, and teleological methods of interpretation. The judicial decision was analysed by correlating the legally established facts and evidence with the constituent elements of Article 374 of the Indonesian Criminal Code, the requirements of criminal liability, and the aggravating and mitigating factors identified in the court's reasoning. The judicial reasoning and operative part of the decision were subsequently evaluated against the principles of legal certainty, substantive justice, and proportionality among the defendant's degree of culpability, the harm sustained by the victim, and the sentence imposed. Conclusions were drawn deductively by applying general legal norms and concepts to the facts and judicial reasoning in the case under examination (Fajar & Achmad, 2019).

RESULTS AND DISCUSSION

Criminal Liability of Company Employees Who Commit Occupational Embezzlement under Indonesian Criminal Law

The normative analysis demonstrates that the principal form of liability imposed on company employees who commit occupational embezzlement is individual criminal liability. Such liability arises not merely from the offender's status as an employee or the occurrence of corporate loss, but from the fulfilment of the constituent elements of the offence and the

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offender's personal culpability. The principle that there can be no criminal liability without fault requires punishment to be based on objectively reprehensible conduct and an offender who can subjectively be held blameworthy (Huda, 2015). Consequently, failure to meet employment targets, accounting errors, or violations of internal procedures cannot, in themselves, be characterised as embezzlement.

For conduct committed while the former Indonesian Criminal Code remained in force, Article 374 cannot be construed separately from the elements of embezzlement prescribed by Article 372. The public prosecutor must establish that the offender intentionally and unlawfully appropriated property belonging wholly or partly to another person; that the property was already in the offender's possession otherwise than as a result of an offence; and that such possession arose from an employment relationship, occupation, or remuneration (Republic of Indonesia, 1946, Articles 372–374). The term "occupational embezzlement" therefore does not require the offender to hold a particular structural position. The decisive consideration is the causal connection between the employment and the offender's initial lawful possession of the property. Unlawfulness arises when possession that was originally lawful is transformed into conduct whereby the offender appropriates, uses, transfers, or treats the property as though it were their own (Chazawi, 2021). The Constitutional Court has similarly characterised the relevant position as a relationship of trust and affirmed that Article 374 constitutes a publicly prosecutable, non-complaint offence because the violation implicates the public interest rather than merely the victim's private interests (Constitutional Court of the Republic of Indonesia, 2017).

From the subjective perspective, criminal liability requires intent, capacity for criminal responsibility, and the absence of any justification or excuse (Wahyuni, 2017). Intent may be inferred from a sequence of facts, including the unauthorised diversion of funds, manipulation of records, concealment of transactions, use of assets for personal benefit, or refusal to account for property under the offender's control. Conversely, a financial discrepancy alone is insufficient unless accompanied by proof of unlawful appropriation and the offender's requisite state of mind. Capacity for criminal responsibility concerns the offender's ability to understand the nature and consequences of the conduct and to control their actions. Any justification or excuse must be assessed in concreto, including the existence of a lawful order, duress, or other circumstances recognised by law. Previous research likewise indicates that intent, capacity for criminal responsibility, and the absence of grounds excluding criminal liability constitute the basis of individual liability in cases of embezzlement arising from employment relationships (Hartono et al., 2022).

A company generally occupies the position of victim where an employee acts for personal benefit and contrary to corporate policy. A corporation does not automatically incur liability merely because an offence occurs within the workplace. Corporate criminal liability becomes relevant only where the conduct is committed by a corporate officer or another person working under an employment or other relationship, acting for or on behalf of the corporation or in its interests, and where the statutory criteria for corporate liability are satisfied (Republic of Indonesia, 2023, Articles 45–50). This distinction is essential to prevent an employee's individual culpability from being mechanically attributed to the company.

From an intertemporal perspective, Article 374 of the former Indonesian Criminal

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Code prescribed a maximum term of five years' imprisonment. Since 2 January 2026, its corresponding provision has been contained in Article 488 of Law Number 1 of 2023. The new provision retains the maximum sentence of five years' imprisonment, replaces the term "occupation" used in the former formulation with "profession," and introduces an alternative fine not exceeding Category V (Republic of Indonesia, 2023, Articles 488 and 624). Nevertheless, conduct forming the subject matter of a 2023 case must, in principle, be assessed under the law in force when it was committed, subject to the applicable intertemporal provisions and the application of a more lenient law where the relevant requirements are satisfied (Republic of Indonesia, 2023, Article 3).

On this basis, an employee incurs individual criminal liability where it is established that the property initially came lawfully into the employee's possession through an employment relationship; that such possession was intentionally transformed into unlawful appropriation; that the employee possessed the capacity for criminal responsibility; and that no ground excluding criminal liability existed. The employment relationship operates as an aggravating circumstance, whereas the foundation of punishment remains the employee's personally established culpability. This formulation simultaneously limits the criminalisation of employment or corporate administrative disputes that do not satisfy the elements of embezzlement.

Application of the Constituent Elements of Article 374 of the Indonesian Criminal Code in Tanjungpandan District Court Decision Number 168/Pid.B/2023/PN Tdn

The analysis of Tanjungpandan District Court Decision Number 168/Pid.B/2023/PN Tdn must begin with the position of Article 374 as an aggravated form of embezzlement. Article 374 does not independently prescribe all the constituent elements of the offence; rather, it adds specific aggravating circumstances to the underlying offence under Article 372. Because the conduct was charged and adjudicated while the former Indonesian Criminal Code remained in force, the prosecution was required to establish the following elements: "any person"; intentional and unlawful appropriation of property; property belonging wholly or partly to another person; possession of the property otherwise than as a result of an offence; and possession arising from an employment relationship, occupation, or remuneration (Republic of Indonesia, 1946, Articles 372–374). Each element must be examined separately to prevent an employment relationship and corporate loss from being treated as automatic proof of embezzlement.

The element of "any person" refers to an individual capable of being a subject of criminal law. According to the decision as presented in the research materials, the defendant was a company employee whose identity was confirmed at trial; therefore, no mistake concerning the identity of the offender (*error in persona*) occurred. Nevertheless, the defendant's status as an employee establishes only their capacity as the legal subject and the existence of an employment relationship. It does not, in itself, prove culpability or unlawful appropriation.

The element of "intentionally and unlawfully appropriating" constitutes the central evidentiary issue. "Appropriation" does not require a transfer of legal title under private law; it requires an overt act of treating the property as though it were one's own, including using, transferring, concealing, or refusing to account for it without lawful entitlement (Chazawi, 2021). According to the research materials, the judicial panel found that corporate funds under the defendant's control had been used for purposes inconsistent with the authority originally conferred. This finding satisfies the element provided that the judgment links the evidence to the defendant's exercise of control for personal benefit and their awareness that the funds did not belong to them. Corporate loss or accounting discrepancies alone are insufficient without proof that initially lawful possession was transformed into unlawful possession. This distinction accords with the principle that criminal punishment requires personal culpability and cannot be based solely on a harmful outcome (Huda, 2015).

The requirement that the property belong wholly or partly to another person demands clear identification of both the object and its owner. Funds identified as corporate property constitute "property" within the meaning of Article 372, provided that their origin, amount, and connection with the company's administration can be traced through the evidence. The requirement that the property be "in the offender's possession otherwise than as a result of an offence" distinguishes embezzlement from theft. In the present case, the funds were not initially obtained through an unlawful taking; rather, they were entrusted to or lawfully accessible by the defendant in the performance of employment duties. Their legal character changed when the defendant subsequently dealt with them without lawful entitlement. The characterisation of the conduct as embezzlement is therefore appropriate where the judgment establishes two chronological stages: the acquisition of lawful possession and its subsequent transformation into unlawful appropriation.

The aggravating element under Article 374 lies in the causal connection between the employment and possession of the property. The phrase "by virtue of an employment relationship" cannot be established solely through an appointment letter or the defendant's formal status as an employee. The prosecution and the court must demonstrate that the defendant's employment duties or authority enabled possession of the funds. The Constitutional Court has interpreted the position contemplated by Article 374 as a relationship of trust that enables a person to exercise control over property and has affirmed that the offence is publicly prosecutable without a complaint from the victim (Constitutional Court of the Republic of Indonesia, 2017). Accordingly, where the defendant's access to the funds arose directly from their employment responsibilities, Article 374 is more appropriately applied than Article 372. Conversely, if the employment relationship did not cause the defendant to possess the property, the aggravating element would not be satisfied.

The court sentenced the defendant to one year and ten months' imprisonment after finding all constituent elements legally and convincingly proven (Tanjungpandan District Court, 2023). However, the quality of the *ratio decidendi* cannot be determined solely by the court's conclusion that the statutory provision was satisfied. The reasoning must disclose a logical connection among each item of evidence, the legally established facts, and the constituent elements of the offence, while also explaining the absence of any justification or excuse. A structured *ratio decidendi* is necessary to permit scrutiny of the judgment's consistency and to ensure that the reasoning does not merely reproduce the wording of the indictment (Ginting et al., 2025).

On the basis of this analysis, the application of Article 374 may be regarded as legally

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sound insofar as the judgment cumulatively established the defendant's initial lawful possession, the company's ownership of the funds, intentional and unlawful appropriation, and the causal connection between the defendant's employment and possession of those funds. The principal finding is that employee status and corporate loss do not independently establish criminal liability; both must form part of an evidentiary chain demonstrating the abuse of possession arising from an employment-based relationship of trust.

Judicial Reasoning in Tanjungpandan District Court Decision Number 168/Pid.B/2023/PN Tdn: Substantive Justice and Proportionality between the Interests of the Victim and the Defendant

The judicial reasoning in Tanjungpandan District Court Decision Number 168/Pid.B/2023/PN Tdn cannot be adequately evaluated merely by examining whether the formal elements of Article 374 were satisfied. Substantive justice requires the court to assess the context of the conduct, the degree of culpability, the consequences for the victim, and the defendant's circumstances in a balanced manner. The principle of proportionality further requires correspondence among the degree of blameworthiness, the gravity of the harm, and the sentence imposed (Ashworth, 2015). This framework is consistent with the judicial obligation to ascertain the legal values and sense of justice prevailing in society and to consider the defendant's good and adverse personal characteristics (Republic of Indonesia, 2009, Article 5(1) and Article 8(2)).

From the victim's perspective, the case demonstrates a relatively high degree of blameworthiness. According to the facts summarised in the judgment, the conduct involved the misuse of operational and purchasing authority, access to warehouses and sales systems, and the ability to determine the distribution and prices of goods. The methods employed included delivering goods to third parties before obtaining management approval, producing fictitious payment records, reducing prices, receiving payments through a personal bank account, retaining supplier discounts, and failing to remit part of the sales proceeds. The conduct encompassed multiple transactions between 2019 and 2023 and caused the company losses of approximately IDR 187,562,750 (Tanjungpandan District Court, 2023). This course of conduct demonstrates that the employment relationship was not merely a formal status but the means through which the defendant abused the company's trust. The Constitutional Court has affirmed that occupational embezzlement possesses a public dimension because the position concerned involves trust and the interests of a broader community (Constitutional Court of the Republic of Indonesia, 2017).

From the defendant's perspective, certain circumstances warranted consideration to ensure that sentencing was not exclusively retributive. Restitution of IDR 45,000,000 demonstrated an effort to repair the harm, although it represented only approximately one-quarter of the company's stated loss. The defendant's post-offence conduct, admission, criminal record, family responsibilities, and the effects of imprisonment on their future should have been assessed comprehensively. Nevertheless, partial restitution neither extinguished the offence nor remedied all the consequences sustained by the victim. Under a culpability-based model of criminal responsibility, personal circumstances may affect the severity of punishment but do not eliminate blameworthiness where the conduct was committed intentionally and in

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e-ISSN 2775-2976
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the absence of any justification or excuse (Huda, 2015).

The public prosecutor sought a sentence of two years and six months' imprisonment, whereas the judicial panel imposed one year and ten months' imprisonment (Tanjungpandan District Court, 2023). This eight-month difference indicates that the court did not mechanically adopt the prosecution's sentencing request. At the level of outcome, imprisonment acknowledged both the company's loss and the breach of trust it had sustained. At the same time, imposing a sentence below that sought by the prosecution may be understood as reflecting the court's consideration of circumstances mitigating the defendant's culpability. The judgment therefore demonstrates an attempt to balance the respective interests of the victim and the defendant.

Nevertheless, proportionality cannot be demonstrated merely through a numerical comparison between the sentence sought and the sentence imposed. The judgment should specify the weight attributed to each factor: why the repeated transactions, use of a personal bank account, fictitious payment records, duration of the conduct, and extent of the loss aggravated the sentence; and why partial restitution and the defendant's personal circumstances justified its reduction. Without such weighting, the basis for selecting a sentence of one year and ten months cannot readily be assessed for consistency with comparable cases. This deficiency also reduces transparency concerning the relationship between the degree of culpability and the severity of punishment, even though proportionality requires the reasons underlying a sentence to be rationally ascertainable (Ashworth, 2015).

Viewed through Radbruch's legal philosophy, a judicial decision should reconcile justice, legal certainty, and utility (Radbruch, 1950). Legal certainty was reflected in the application of Article 374 and the establishment of the employment relationship. Utility was apparent in the preventive function of the sentence and the protection of corporate integrity. Substantive justice, however, was not fully articulated because the judicial reasoning did not comprehensively connect the abuse of authority, the harm sustained by the victim, restitution, and the defendant's circumstances with the specific sentence selected.

Accordingly, the judgment reflects substantive justice and proportionality at the level of outcome, but not fully at the level of legal reasoning. The balance is evident in the imposition of punishment that protects the victim's interests and a sentence below that sought by the prosecution, thereby accommodating the defendant's interests. To ensure that proportionality does not remain merely implicit, however, the judicial panel should expressly weigh the aggravating and mitigating factors and explain how each factor affected the duration of the sentence imposed.

CONCLUSION

The criminal liability of employees who commit occupational embezzlement is individual in nature and does not arise solely from the existence of an employment relationship or corporate loss. Criminal punishment requires proof of the constituent elements of the offence, intent and unlawfulness, capacity for criminal responsibility, and the absence of any justification or excuse. In Tanjungpandan District Court Decision Number 168/Pid.B/2023/PN Tdn, Article 374 of the Indonesian Criminal Code was appropriately applied because the corporate property initially came lawfully into the defendant's possession through employment but was subsequently misappropriated for personal benefit through transactions conducted outside official procedures. This course of conduct caused corporate losses of approximately IDR 187,562,750 and was therefore properly characterised as a criminal offence rather than merely an administrative violation or civil dispute. Although the sentence of one year and ten months' imprisonment reflected an attempt to balance the interests of the victim and the defendant, the court's reasoning did not fully articulate substantive justice and proportionality. The judgment failed to establish a measurable relationship among the repeated conduct, breach of trust, extent of the loss, partial restitution of IDR 45,000,000, the defendant's personal circumstances, and the severity of the sentence imposed.

Courts should formulate sentencing reasons more systematically by expressly assigning weight to aggravating and mitigating factors, thereby enabling rational scrutiny, reducing sentencing disparities, and strengthening victim protection without disregarding defendants' rights. Abuse of access, patterns and duration of offending, manipulative methods, and the extent of loss should be assessed alongside restitution, remorse, prior criminal history, and the offender's personal circumstances. At the preventive level, companies should strengthen the segregation of duties, transaction-authorisation mechanisms, periodic audits, and payment supervision to limit employees' opportunities to abuse their authority. Law-enforcement authorities must also consider the continuity between Article 374 of the former Indonesian Criminal Code and Article 488 of Law Number 1 of 2023, effective from 2 January 2026, including the alternative sanctions available under the new framework. As this study is limited to a doctrinal analysis of a single judicial decision, future research should comparatively examine similar judgments, including those rendered under the new Criminal Code, to develop sentencing parameters that are more consistent, proportionate, and oriented toward repairing the harm sustained by victims.

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