VOLUME 3 ISSUE 2, JULY-DECEMBER 2025
ISSN (Online): 3030-895X

History of Article
Submitted: November 2025
Revised: Desember 2025
Accepted: Desember 2025

Analysis of Corruption Crimes in State-Owned Enterprises from the Perspective of the Theory of State Financial Transformation in Limited Liability Companies

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ABSTRACT

Corruption is an extraordinary crime that has a serious impact on economic stability and public trust. In the context of State-Owned Enterprises (SOEs), the complexity of managing state finances that have been separated through capital participation raises legal issues related to the legal status of losses incurred within SOEs. This study aims to analyze corruption in SOEs from the perspective of the theory of state financial transformation and its implications for the application of Articles 2 and 3 of the Corruption Law. The research method used is normative legal research with a statute approach through a review of various regulations, court decisions, and relevant legal doctrines. The results of the study indicate that after the state makes capital participation in the form of shares in SOEs in the form of a limited liability company, the assets are transformed into SOE assets as a private legal entity subject to Law Number 40 of 2007 concerning Limited

Liability Companies. Consequently, losses experienced by SOEs cannot be automatically qualified as state financial losses. The theory of state financial transformation as put forward by Arifin Soeria Atmadja and reinforced by Supreme Court fatwa No. WKMA U/20/VIII/2006, Constitutional Court Decision No. 01/PHPU-PRES/XVII/2019, and the revised 2025 State-Owned Enterprises Law, emphasizes the separation of public and private responsibilities in the management of State-Owned Enterprises. Thus, this new paradigm provides legal certainty regarding the limits of criminal liability of State-Owned Enterprise directors and clarifies the scope of the application of corruption crimes in the state corporate sector.

Keywords: Criminal acts of corruption, state-owned enterprises, state finance, financial transformation theory, corporate law.

INTRODUCTION

In recent months, corruption has become a hot topic on social media, consistently making headlines in both local and national news, especially following the emergence of the "271 T mega corruption" case that implicated the country's leading state-owned enterprise, PT Timah. Corruption is an extraordinary crime, a serious crime that hinders development and causes social disparities in society. In the Indonesian Encyclopedia, corruption (from Latin: corruption, which means bribery, and corruptore, which means to damage) is a phenomenon where officials and state agencies abuse their authority through bribery, forgery, and other irregularities.[1] Another definition of corruption was provided by the World Bank in 2000, namely "corruption is the abuse of public power for private gain." This World Bank definition has become the international standard in defining corruption.[2]

Indonesia, through Law Number 31 of 1999, which was amended by Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, has grouped corruption crimes into seven main types. These seven types are state financial losses, bribery, embezzlement in office, extortion, fraudulent acts,

[1] Eva Artanti, Tindak Pidana Korupsi, Jakarta: Sinar Grafika, 2009, hlm. 8

[2] https://aclc.kpk.go.id/aksi-informasi/Eksplorasi/20220411-mengenal-pengertian-korupsi-dan-antikorupsi

conflicts of interest in procurement, and gratuities. According to **Zainal Abidin**, there are two types of corruption seen from the amount of money embezzled and the origin or class of the perpetrators, namely:[3]

1. Bureaucratic Corruption
   Corruption that occurs within the bureaucracy and is perpetrated by bureaucrats or low-ranking officials. It usually involves accepting or soliciting relatively small bribes from the public. This type of corruption is often called petty corruption.
2. Political Corruption
   Perpetrators include politicians in parliament, high-ranking government officials, and law enforcement officials inside and outside the courts. Corruption involves relatively large sums of money and individuals holding high positions in society, the business world, or government. This type of corruption is called grand corruption.

Epistemologically, the type of corruption frequently encountered within central and regional government is corruption related to public services. In this case, corruption occurs within the bureaucracy or its service units. Public service corruption frequently occurs in the area of licensing or business permits. Some business owners report experiencing obstacles in obtaining business permits, such as complicated procedures, lengthy timeframes, and unexpected costs.[4] The Corruption Eradication Commission (KPK) stated that public services are vulnerable to corruption due to the influence of organizational culture, each agency's anti-corruption system, and human resource management. The survey also showed that public services, such as licensing, are fertile ground for perpetrators using bribery or bribery schemes, including the involvement of middlemen. Public service is defined definitively as an activity or series of activities in order to fulfill the service needs in accordance with statutory regulations for every citizen and resident for goods, services, and/or administrative services provided by public service providers.[5] Hereinafter referred to as public service providers are every state institution, corporation, independent institution established under law for public service activities, and other legal entities established solely for public service activities.

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[3] Huhmad Hadi, 2024. "Peran Pendidikan Anti Korupsi Dalam Membangun Bangsa", Junral Hukum Non Diskriminatif (JHND) VO.3 No.1 Juli 2024, Asahan STIHMA Kisaran.

[4] Hariman Satria, "Kebijakan Kriminal Pencegahan Korupsi Pelayanan Publik", Jurnal Intergitas : Jurnal Anti Korupsi Vol.6 No.2 , Kendari. Universitas Muhammadiyah Kendari.

[5] Marlin Mamangkey, Daud Liando, dan Mathen Kimbal, "Pelayanan Sistem Administrasi manunggal Satu Atap Online Di Kota Manado"", Eksekutif Jurnal Ilmu Pemerintahan Vol.3 No.3, 2019, Manado, Universitas Sam Ratulangi.

One legal entity that functions as a public service provider is a State-Owned Enterprise (SOE). A SOE is a business entity whose capital is wholly or primarily owned by the state through direct investment derived from separated state assets. As discussed above, the public service sector is particularly vulnerable to corruption. Therefore, it can be concluded that SOEs, as a public service provider, are also vulnerable to corruption.[6] Many cases involving directors or officials of state-owned enterprises (SOE) stem from corporate policies that do not directly cause state losses, yet are criminalized as corruption. This has raised concerns among SOE officials, as there is ambiguity between administrative errors and criminal acts, thus creating a deterrent effect on strategic business decisions. Furthermore, various views have emerged regarding state participation in SOEs, referred to as separated state assets, and whether they remain part of the state budget or have transformed into privatized SOE finances. Therefore, it is interesting to discuss corruption in the State-Owned Enterprise sector, where State-Owned Enterprises (SOEs) face complex regulations as corporations established to generate profits, yet their policymaking is always overshadowed by corruption. Therefore, it is interesting to examine how corruption is regulated in Indonesia and how corruption within SOEs is addressed from the perspective of the theory of state financial transformation, which is separated into SOEs in the form of corporations.

METHOD

The research method used in compiling this journal is normative legal research, which is the process of discovering legal rules, legal principles, and legal doctrines to address current legal issues. Using a statute approach, this approach is carried out by examining all laws and regulations related to the legal issue at hand. The legal materials used consist of 3 (three) types, as follows: primary legal materials are legal materials used based on legal products with binding legal force, therefore. The author uses legal products that are appropriate to the topic of state finance. Secondary legal materials are legal materials used based on books, journals, papers, theses/dissertations, and articles obtained from the internet related to the problems described by the author, and tertiary legal materials are legal

[6] Nibraska Aslam, " Pencegahan Korupsi di Sektor BUMN dalam Perspektif Pelayanan Publik di Indonesia", Jurnal Integritas : Jurnal Anti Korupsi Vol.7 No.2, Malang. Universitas Brawijaya.

materials used based on the Big Indonesian Dictionary, to emphasize phrases or interpret a phrase from primary and secondary legal materials in order to obtain a comprehensive meaning. The method of managing legal materials is done deductively, namely drawing conclusions from general to more specific matters.

RESULT & DISCUSSION

Regulation of Corruption Crimes in Indonesia from Time to Time

The term "corruptio" comes from the ancient Latin word "corrumpere," which gave rise to the term "corruption".[7] In Indonesian, corruption refers to the phenomenon where officials in state agencies abuse their power through bribery, forgery, and other irregularities.[8] **Sudarto** stated that corruption, besides being used to describe corrupt behavior, is also associated with dishonesty in the financial sector.[9] Corruption is not a new form of crime, nor is it a recent development. History records that corrupt practices have emerged since the time of the Kingdoms. Corruption has been entrenched in the culture since the Old Order era, the New Order era, the Reformation era, and even today. Numerous laws and regulations in Indonesia have been enacted to eradicate corruption, reflecting the Indonesian government's commitment to eradicating corruption.

The crime of corruption is one part of the Special Criminal Law, in the perspective of **Pompe, A. Nolten, Sudarto, and E.Y Kanter**, it is defined as a criminal law provision that regulates the specificity of its subjects and specific actions.[10] As a state of law, the State of Indonesia has an obligation to carry out the process of enforcing the law on corruption crimes in order to realize the supremacy of law, uphold justice and realize peace in life in society.[11] During the Old Order, Indonesia started from the establishment of the Corruption Eradication Agency, the State Apparatus Retooling Committee, then in 1963 the Budhi Operation was created which was later replaced by the Supreme Command for the

[7] Lilik Mulyadi Model Ideal Pengambalian Aset (*asset recovery*) Pelaku Tindak Pidana Korupsi, Kencana Prenada Media Grup, Jakarta, 2020, hlm.1-2.
[8] Ensiklopedia Indonesia Jilid 4, Ichtiar Baru Van Hoeve dan Elsevier Publishing Project, Jakarta, 1983, hlm.1876.
[9] Sudarto, Hukum dan Hukum Pidana, PT. Alumni, Bandung, 1996, hlm.115.
[10] Lilik Mulyadi, Kapita Selekta Perkara Tindak Pidana Korupsi di Indonesia (Perspektif Asas, Teoritis, Normatif, dan Praktik Peradilan), Kencana, Jakarta, 20204, hlm.8
[11] Rae, Gradios Nyoman Tio. 2020. Good Governance dan Pemberantasan Korupsi. Jakarta: Saberro Inti Persada.

Retooling of the Revolutionary Apparatus. During the New Order, Indonesia again created a Corruption Eradication Team chaired directly by the Attorney General, then created the Committee of Four to clean up state-owned companies that were considered as nests of corruption. During the reform era, President **Bacharuddin Jusuf Habibie** enacted Law Number 28 of 1999 concerning the Governance of a Clean State Free from Corruption, Collusion, and Nepotism ("Law No. 28 of 1999"). Then, in 2000, President **Abdurrahman Wahid** formed the Joint Corruption Eradication Team through Government Regulation Number 19 of 2000.[12]

The term "corruption" as a legal term was only used in 1957, with the enactment of the Military Regulations applicable to areas under the control of the Army (Military Regulation No. PRT/PM/06/1957). Several regulations governing criminal acts of corruption in Indonesia are as follows:

First, the Military Authority Regulation Period, which consists of:

1. Military Authority Regulation Number PRT/PM/06/1957 was issued by the Army Military Authority and applies to areas under Army jurisdiction. The definition of corruption according to the law in Article 1 paragraph (1) is:
   - any act committed by anyone, whether for their own benefit, for the benefit of another person, or for the benefit of an entity, which directly or indirectly causes financial or economic loss.
   - any act committed by an official receiving a salary or wage from an entity receiving assistance from state or regional finances, who, by using the opportunity, authority, or power granted to them by their position, directly or indirectly, brings them material financial gain.

   The definition of the crime of corruption in this regulation only mentions "acts" without requiring "unlawful nature" or "crime" or "violation," although it does include the element of "state loss" as a determining factor. When viewed as a whole, the term "unlawful" is only found in the explanation of the third paragraph and is interpreted by the rule-makers as "unlawful acts." In other words, "unlawful" in this rule has a very broad meaning. Although it does not specify "unlawful" as an element of corruption, this regulation demonstrates a very progressive view of behavior considered corrupt.[13]

[12] Ade Adhari & Sherryl Naomi, 2023, Latar Belakang Perkembangan Tindak Pidana Korupsi Indonesia (Sejarah Berkembangnya Kejahatan Korupsi Dan Berdirinya Komisi Pemberantasan Korupsi), Jurnal Serina Abdimas, Jakarta, Universitas Tarumanegara.

[13] Agustina, Shinta dkk. Penafsiran Unsur Melawan Hukum Dalam Pasal 2 Undang Undang Pemberantasan Tindak Pidana Korupsi. LeIP : Jakarta. 2016. Hlm. 63.

2. Military Authority Regulation Number PRT/PM/08/1957 contains the establishment of an authorized body representing the state to sue individuals accused of various forms of corruption of a civil nature (other acts of corruption) through the High Court. The body in question is the Property Owner (PHB).
3. Military Authority Regulation Number PRT/PM/011/1957 is a regulation that serves as the legal basis for the authority held by the Property Owner (PHB) to confiscate assets deemed to be the result of other acts of corruption, pending a decision from the High Court.
4. Regulation of the Central Warlord of the Chief of Staff of the Army Number PRT/PEPERPU/031/1958 or Regulation of the Central Warlord Number 13 of 1958 and its implementing regulations. During this period, corruption was divided into two groups: criminal corruption and other corruption. Criminal corruption is regulated in Article 2, which reads:
   - The act of a person who, by or through committing a crime or violation, enriches himself or another person or an entity directly or indirectly, harming the finances or economy of the state or region, or harming the finances of an entity receiving state financial assistance or another legal entity that uses capital and concessions from the public.
   - The act of a person who, by or through committing a crime or violation, enriches himself or another person or an entity, and is done by abusing his position or position.

     This criminal corruption is punishable by a maximum prison sentence of 12 years or a maximum fine of Rp. 1,000,000, as stipulated in Article 40.

Meanwhile, other forms of corruption are regulated in Article 3, which states:

- The act of a person who, by or through unlawful acts, enriches themselves or another person or an entity, directly or indirectly harming state or regional finances, or harming the finances of an entity receiving assistance from state or regional finances, or another legal entity that uses capital and public concessions. The act of a person who, by or through unlawful acts, enriches themselves or another person or an entity, and is carried out by abusing their position or position.
- For this type of corruption, there is no threat of imprisonment or fines, but the assets obtained from the corruption will be confiscated by the

state through a civil lawsuit filed by the Property Asset Management Coordinating Board.

5. Regulation of the Chief of Naval Staff's Central War Control Number PRT/z.1/I/7/1958 dated April 17, 1958 (announced in BN Number 42/58). This regulation applies to the jurisdiction of the Navy.
6. Law No. 24/prp/1960 concerning the Investigation, Prosecution, and Examination of Corruption Crimes.
   This law still maintains an emergency nature, according to Article 96 of the 1950 Provisional Constitution and Article 139 of the 1949 RIS Constitution. 59 This law amends Government Regulation in Lieu of Law Number 24 of 1960, as stipulated in Law Number 1 of 1961.
7. Law No. 3 of 1971 concerning the Eradication of Criminal Acts of Corruption.
   Efforts to eradicate corruption continue through various means, although their direction remains unclear. Following the fall of the Soeharto regime, corruption remains a hot topic to champion in the reform process. The benchmark for corruption eradication efforts was again the amendment of Law No. 3 of 1971 to Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption. However, the public was again disappointed when the new law failed to include transitional provisions. Ultimately, this still-inchoate law had to be amended with new provisions through Law No. 20 of 2001 concerning Amendments to Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption.

Corruption in Indonesia can take the following forms:[14]

1. Bribery
   Bribery is a behavior that describes corrupt acts committed by public officials, individuals bound by professional codes of ethics, individuals in positions of authority within organizations, and the private sector.[15]
   The forms of bribery in corruption crimes include:[16]

[14] Shintamany Nesyicha Syahril dan Rasji. 2021. "Pemangkasan Hukuman Pidana Terhadap Pelaku Tindak Pidana Korupsi Berdasarkan Gender dalam Perspektif Filsafat Hukum". Jurnal Serina. Vol. 1, No. 1. Jakarta Barat: Universitas Tarumanagara.

[15] Ahmad Fahd Budi Suryanto. 2021. "Penegakan Hukum dalam Perkara Tindak Pidana Korupsi Suap Menyuap
dan Gratifikasi di Indonesia". Jurnal Dharmasisya. Vol. 1, No.2, 02 Juni 2021. Jakarta: Universitas Indonesia.

[16] Fadli M Iskandar. 2020. "Praktik Tindak Pidana Korupsi dalam Peradilan Indonesia dan Upaya Pencegahan Korupsi oleh Penegak Hukum di Indonesia". Jurnal Khazanah Multidisiplin. Vol. 3, No. 1. Bandung: UIN Sunan Gunung Djati.

a. Bribery of civil servants or state officials
b. Civil servants or state officials who accept bribes
c. Bribery of judges and advocates
d. Civil servants or state officials who accept gifts related to their positions
e. Judges and advocates who accept bribes

2. Embezzlement in Office
   The crime of embezzlement in office is a crime that applies to individuals holding positions in private companies and government agencies. If an individual commits embezzlement in office in a private company, the crime is regulated under Article 374 of the Criminal Code. However, if an individual commits embezzlement in office in a government agency, the crime is regulated under Law Number 8 of 2001 concerning the Eradication of Corruption.[17]
   The types of embezzlement crimes are as follows:[18]
   a. The defendant is entrusted with the custody of the embezzled goods due to employment relations
   b. The defendant keeps the goods due to his position
   c. The defendant keeps the goods due to wages

3. Extortion
   Extortion is a criminal act that involves:[19]
   a. A civil servant or state official unlawfully benefits themselves or another person, abuses their power to coerce someone into giving something, paying or receiving discounted payment, or doing something for themselves.
   b. A civil servant or state official solicits, accepts, or delivers goods while carrying out their duties.
   c. A civil servant or state official uses state land for which they have a right of use.
4. Fraudulent acts
   Fraudulent acts in corruption include:[20]

[17] Muh. Thezar dan St. Nurjannah. 2020. "Tindak Pidana Penggelapan dalam Jabatan". Jurnal Alauddin Law Development. Vol. 2, No. 3, 03 November 2020. Makassar: Universitas Islam Negeri Alauddin.
[18] *Ibid*
[19] Ninik Alfiyah. 2021. "Pertanggungjawaban Pidana Pelaku Korupsi Bantuan Sosiali di Masa Kedaruratan
Pandemi Covid-19". Jurnal Education and Development. Vol. 9, No. 2, Mei 2021
[20] *Ibid*

a. A construction expert or building materials seller commits fraudulent acts when delivering building materials to endanger the safety of people or goods.
b. b. A person in charge of supervising construction or the delivery of building materials intentionally allows such fraudulent acts to occur.
c. c. A person delivering goods for the Indonesian National Armed Forces or the Indonesian National Police commits fraudulent acts that could endanger national security.
d. A person in charge of supervising the delivery of goods for the Indonesian National Armed Forces or the Indonesian National Police intentionally allows such fraudulent acts to occur.

5. Gratuities

Gratuities are unlawful acts involving the acceptance of any form of goods or money, whether domestically or abroad, through electronic or non-electronic means.[21]

Examples of gifts categorized as gratuities include:[22]

a. Giving gifts or money as a token of gratitude for assistance.
b. Gifts or donations received by colleagues at the wedding of their children.
c. Giving free travel tickets to officials or civil servants or their families for personal use.
d. Giving special discounts to officials or civil servants for the purchase of goods or services from colleagues.
e. Giving expenses for the Hajj pilgrimage from colleagues of officials or civil servants.
f. Giving birthday gifts or other personal events from colleagues.
g. Giving gifts or souvenirs to officials or civil servants during working visits.
h. Giving gifts or parcels to officials or civil servants during religious holidays by colleagues or subordinates.

[21] Yasmirah Mandasari Saragih. 2017. "Problematika Gratifikasi Dalam Sistem Pembuktian Tindak Pidana Korupsi (Analisis Undang-Undang Nomor 31 Tahun 1999 Jo. Undang-Uundang Nomor 20 Tahun 2001 tentang Pemberantasan Tindak Pidana Korupsi". Jurnal Hukum Responsif. Vol. 5, No. 5, Oktober 2017. Medan: Universitas Pembangunan Panca Budi.

[22] Nur Mauliddar, Mohd. Din dan Yanis Rinaldi. 2017. "Gratifikasi Sebagai Tindak Pidana Korupsi Terkait Adanya Pelaporan Penerimaan Gratifikasi". Jurnal Ilmu Hukum. Vol. 19, No.1, April 2017. Banda Aceh: Universitas Syiah Kuala.

Based on its nature, corruption is divided into two types:[23]

a. Active corruption
   Active corruption is the act of bribing an official with gifts or promises to transfer the official to act contrary to his or her official duties and to bribe an agent.
b. Passive corruption
   Passive corruption is the act of an official accepting a bribe from someone with the intention of encouraging the official to commit an act contrary to his or her official duties and to bribe an agent in a non-civil servant (PNS) position.

The current legislation is Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption (the Corruption Law). These laws contain new provisions, as follows:

1. Expanding the scope of criminal acts of corruption to include not only individuals but also corporations;
2. Determining higher criminal penalties and introducing new policies regarding minimum and maximum criminal penalties;
3. To expedite the investigation, prosecution, and examination of corruption crimes, law enforcement officers, depending on the level of case handling, can directly request information about the financial condition of a suspect or defendant from the bank through the Governor of Bank Indonesia;
4. Implementing a reversal of the burden of proof system (better known as the reverse burden of proof system), which is limited or balanced for certain acts. This is said to be limited or balanced because although the defendant is burdened with proving his innocence, the prosecutor must still prove the charges.
5. Provide opportunities for the public to participate in efforts to prevent and eradicate corruption;
6. Regulations are also made regarding the prevention and eradication of transnational or cross-border corruption, so that all forms of financial transfers or assets resulting from corruption between countries can be optimally and effectively prevented.

Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the Eradication of Criminal Acts of Corruption divides corruption into

[23] Edita Elda. 2019. "Arah Kebijakan Pemberantasan Tindak Pidana Korupsi di Indonesia: Kajian Pasca Perubahan Undang-Undang Komisi Pemberantasan Korupsi". Jurnal Lex Lata Ilmiah Ilmu Hukum. Vol. 1, No. 2. Palembang: Universitas Sriwijaya.

two types: pure corruption and impure corruption, also known as other crimes related to corruption. These other crimes are acts intended to resist or obstruct law enforcement (obstruction of justice) against corruption.[24]

Although not pure corruption, the subject matter of the case is corruption. This is because the acts classified as other crimes are directly related to corruption. If committed, they constitute resistance to corruption eradication efforts, resulting in disruption of the law enforcement process.

Corruption in State-Owned Enterprises from the Perspective of the Theory of State Financial Transformation in Limited Liability Companies

The Corruption Eradication Commission (KPK) stated that the state-owned enterprise (SOE) sector remains one of the largest sources of corruption cases in Indonesia over the past decade. Weak internal oversight systems, conflicts of interest, and unclear delineation of legal responsibilities between corporate and state organs are key factors contributing to the high rate of irregularities. Furthermore, many cases that could be resolved through administrative or civil approaches are instead processed criminally, resulting in the criminalization of policies. This creates an atmosphere of legal uncertainty that is counterproductive to the investment climate and the overall performance of SOEs.[25]

In handling criminal acts of corruption, an important element that becomes a main reference is to prove that state losses have occurred, as referred to in Article 2 and Article 3 of the Corruption Law. State losses can be defined in various regulations, one of which is in Article 1 paragraph (22) of Law Number 1 of 2004 concerning State Treasury which clearly defines state losses as a shortage of money, securities and goods that are real and certain in amount as a result of unlawful acts whether intentional or unintentional or negligent. This definition contains several elements that constitute a loss for a state. First, the loss arises from a form of error, whether intentional or unintentional, or negligent, requiring a perpetrator who can be held accountable for the act. Second, there must be a real and certain shortage of state funds, securities, and goods, whether intentional or unintentional, or through negligence. Third, there must be a causal relationship

[24] Risalah Undang-Undang Nomor 31 Tahun 1999 Buku 1, Keterangan Pemerintah di Hadapan Rapat Paripurna Dewan Perwakilan Rakyat Republik Indonesia Mengenai Rancangan Undang-Undang Pemberantasan Tindak Pidana Korupsi pada tanggal 1 April 1999.

[25] Firwanda Sandi Pradipta, Ermania Widjajanti. 2025. "Pembaharuan Hkum Pidana Korupsi Dalam Pengelolaan BUMN Pasca Revisi Undang-undang Nomor 1 Tahun 2025" JOurnal Of Academic Literature Review. Vol 4 Issue 2, May 2025, Jakarta Universitas Trisakti.

between an unlawful act that results in a reduction in state funds, securities, and goods.[26]

In corruption cases involving state-owned enterprises (BUMN), there are differences of opinion between the corporate and state financial legal schools regarding the existence or absence of state losses as stipulated in Articles 2 and 3 of the Corruption Law. Proving the element of state loss is crucial because it constitutes the bestanddeel delict (core offense) of Articles 2 and 3 of the Corruption Law. If the element of state loss is not met, an act cannot be classified as a criminal act of corruption, even if the other elements in Articles 2 and 3 of the Corruption Law have been met.

Law Number 31 of 1999 concerning Corruption Crimes clearly states that all state assets, in any form, whether separated or not, are part of the state's finances. However, the material definition of "separated state assets" in state-owned enterprises (BUMN) must be emphasized, which can be in the form of shares held by the state. However, whether the assets owned by BUMNs are part of the state's wealth requires further investigation. Misunderstanding "state assets" can lead to accusations of corruption being levied against the actions of BUMN directors in business transactions that are alleged to be detrimental to state finances. Therefore, it is necessary to first understand the nature of BUMNs themselves.

BUMN has 2 (two) forms, namely Public Company (PERUM) and Limited Liability Company. Public Company (PERUM) is a BUMN whose capital is entirely owned by the state and is not divided into shares, which aims for public benefit in the form of providing high-quality goods and/or services and at the same time pursuing profits based on the principles of Company management, while Persero is a BUMN in the form of a limited liability company whose capital is divided into shares, all or at least 51% (fifty-one percent) of which are owned by the Republic of Indonesia, whose main objective is to pursue profits.[27]

A state-owned enterprise (BUMN) is a business entity whose capital is wholly or largely owned by the state through direct investment derived from separated state assets.[28] The concept of separated assets has become a point of debate in the context of state financial law. On the one hand, there is the view that

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[26] Budi Harianto, 2025. "Kerugian Negara Diakibatkan oleh Badan Usaha Milik Negara (BUMN) sebagai Kerugian Negara" Jurnal Pengabdian Masyarakat dan Riset Pendidikan. Vol 3 No.4 April-Juni 2025, Yogyakarta Universitas Islam Negeri Sunan Kalijaga.

[27] Fina Puspita Fitriyanti, "Teori Sumber VS Teori Bandan Hukum dan Toeri Transformasi Keuangan Dalam Menafsirkan Status Hukum Keuangan Badan Usaha Milik Negara", Jurnal Ilmiah Indonesia, Vol.7 No.8 Agustus 2022, Jakarta Universitas Indonesia.

[28] Ismail Koto, 2021. "Peran Badan Usaha Milik Negara Dalam Penyelenggaraan Perekonomian Nasional Guna Mewujudkan Kesejahteraan Masyarakat", Seminar Nasional Teknologi dan Humaniora Ke 1, 2021, Medan, Universitas Sumatera Utara.

when state assets are separated and invested in a BUMN, its legal status changes to that of the BUMN as a separate business entity. Consequently, losses experienced by BUMNs do not necessarily constitute state financial losses. On the other hand, there is the view that even though state assets have been separated, given that the majority of BUMN shares are owned by the state, BUMN losses can still be categorized as state financial losses. The main problem in interpreting state financial losses lies in the clash between the perspectives of corporate law and state financial law. From the corporate perspective, BUMNs are business entities with separate legal personality, so financial losses experienced by BUMNs represent a business risk inherent in that entity. Meanwhile, from the perspective of state financial law, the state, as the majority shareholder, has an interest in BUMN assets, so BUMN losses are viewed as state financial losses.[29]

In the view of corporate law, in a BUMN in the form of a Limited Liability Company, all provisions and principles as regulated in the Limited Liability Company Law apply, becoming a very logical consequence when a limited liability company is a legal entity consisting of capital associations, therefore a BUMN in the form of a limited liability company which is a legal entity, will have its assets separated between the company's assets and the state's assets, which results in when the BUMN experiences a loss, and the loss cannot be equated with the state's losses.[30]

State-owned enterprises (BUMN) as a business entity that has its own legal personality (separate legal entity) cannot be separated from the theory of legal entity developed by **Rudolf von Jehring, Otto von Gierke, Fredrich Carl von Savigny, A. Brinz and Meyers**.[31] However, this concept of legal entity was only widely known when the House of Lords Decision in the case of Salomon vs. A Salomon & Co. Ltd was decided on November 16, 1897, where the principle of legal entity that distinguishes a legal entity (corporation) from members or founders (or shareholders of the company) so that this principle is often used as

[29] Budi Harianto, 2025. "Kerugian Negara Diakibatkan oleh Badan Usaha Milik Negara (BUMN) sebagai Kerugian Negara" Jurnal Pengabdian Masyarakat dan Riset Pendidikan. Vol 3 No.4 April-Juni 2025, Yogyakarta Universitas Islam Negeri Sunan Kalijaga.

[30] Ismail Koto, 2021. "Peran Badan Usaha Milik Negara Dalam Penyelenggaraan Perekonomian Nasional Guna Mewujudkan Kesejahteraan Masyarakat", Seminar Nasional Teknologi dan Humaniora Ke 1, 2021, Medan, Universitas Sumatera Utara.

[31] Try Widiyono, 2013. "Perkembangan Teori Hukum dan Doktrin Hukum Piercing the Corporate Veil Dalam UUPT dan Realitasnya serta Prosepektif Kedepannya", Jurnal Lex Jurnalica Vol.10 No.1 April 2013, Jakarta, Unversitas Islam

the basis for the formation of modern corporate law.[32] Regarding this theory of legal entity, several doctrines are known as the theoretical basis for the existence of a legal entity, namely:

1. Fiction Theory
   The fiction theory was put forward by **Fredrich Carl von Savigny (1779-1861)**, who stated that legal entities are merely creations of the state. Legal entities are merely fictions, that is, something that does not actually exist, but people create in their imaginations as legal actors or legal subjects capable of performing legal acts like humans. Therefore, actions taken by these legal entities must be carried out through their representatives, such as directors or company managers.[33]
2. Organ Theory
   The organ theory was put forward by **Otto von Gierke (1841-1921)** and emerged as a reaction to the application of the fiction theory. According to the theory of organs, a legal entity is not an abstract (fictional) entity, but rather a real human being, capable of forming its own will (having its own will and will) within legal relations through its intermediaries (managers and members). Decisions made by the organs are in accordance with the will of the legal entity itself, thus legal entities are considered to be equal to humans.[34]
3. Purposeful Asset Theory
   The purposeful asset theory was put forward by **Brinz and E.J.J. van der Heyden**, who stated that only humans can be legal subjects. However, some assets are not human assets but are bound by specific purposes. Therefore, legal entities are accorded the same status as humans. This is because legal entities have rights to assets that give rise to various obligations. The assets owned by a legal entity originate from a person's wealth, separated from their personal assets.[35]
4. Joint Asset Theory

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[32] Fina Puspita Fitriyanti, "Teori Sumber VS Teori Bandan Hukum dan Toeri Transformasi Keuangan Dalam Menafsirkan Status Hukum Keuangan Badan Usaha Milik Negara", Jurnal Ilmiah Indonesia, Vol.7 No.8 Agustus 2022, Jakarta Universitas Indonesia.

[33] M. Zulfa Aulia, 2020, Friedrich Carl von Savigny tentang Hukum : Hukum Sebagai Manifestasi Jiwa Bangsa", Jurnal Undang : Jurnal Hukum Vo.3 No.1, 2020, Jambi Universitas Jambi.

[34] Abigail Prasetyo, 2021. "Kepemilikan Tunggal Perseroan Terbatas dalam UU Cipta Kerja Berdasarkan Teori Badan Hukum" Jurnal Ilmu Hukum Vol.5 No.1 Agustus 2021, Salatiga Universitas Krsiten Satya Wacana.

[35] Hariru, L.O., Tolo, S.B., & Niasa, L. 2002. "Kedudukan Hukum Badan Usaha Milik Negara (Persero) sebagai Perusahaan Berbadan Hukum", Junral Arus Jurnal Sosial dan Humaniora (AJSH), Vol.2 No.3, Desember 2022, Kendari Universitas Sulawesi Tenggara.

The joint asset theory was put forward by **Rudolf von Jhering**, who stated that, in essence, the rights and obligations of a legal entity are the collective rights and obligations of its members, and the assets of a legal entity are the collective assets of all its members.[36]

5. Theory of Juridical Reality
   The theory of juridical reality was put forward by **E.M. Meijers**, who stated that legal entities are a concrete, real reality, although intangible, not imaginary, but a juridical reality. **E.M. Meijers** called this theory the simple theory of reality because it emphasized that the equating of legal entities with humans should be limited to the legal realm only. Therefore, according to the theory of juridical reality, legal entities are real entities, as real as humans.[37]

Based on the theories above, one of the characteristics of a legal entity is that it has assets separate from its owner, so that the assets separated from the APBN which are then used as capital for establishing a BUM will automatically become the assets of the BUMN, no longer state assets. This is reinforced by the statement that BUMN capital is and comes from separated state assets. The purpose of this separation of state assets is to create a clear boundary between public or state responsibilities and private responsibilities. **Prof. Arifin Soeria Atmadja** stated that based on article paragraph (3) of Law Number 19 of 2003, when the state separates its assets for the establishment of a BUMN whose funds come from state capital participation which in this case is the APBN and is determined through a Government Regulation, then the state is still acting in the realm of public law. However, when the state conveys its will to establish a BUMN before a notary, that is when the state voluntarily submits itself to civil law and the state as a shareholder (subject of civil law) whose position is the same as other shareholders and loses its public immunity. The government's presence in BUMN is only as acting principal (representative owner), namely representing the general public as the true owner of BUMN (ultimate principal).[38]

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[36] Dr. Tami Rusli, S.H., M.Hum. Sistem Badan Hukum Indonesia. Aura Publishing : Bandar Lampung. 2017. Hlm.21.

[37] Abigail Prasetyo, 2021. "Kepemilikan Tunggal Perseroan Terbatas dalam UU Cipta Kerja Berdasarkan Teori Badan Hukum" Jurnal Ilmu Hukum Vol.5 No.1 Agustus 2021, Salatiga Universitas Krsiten Satya Wacana.

[38] Debby, 2021. Status Hukum Keuangan Perseroan Terbatas (PERSERO) Berdasarkan Teori Badan Hukum dan Teori Transformasi Keuangan Negara", Jurnal Hukum Justitia Et Pax Vol.37, No.3, Desember 2021, Jakarta, Uviversitas Indonesia.

This separation also then gives rise to the consequence of the limited liability company separating itself from the influence of the state to be able to carry out legal actions or in carrying out business actions without the need for intervention from the government, so that when the limited liability company has become a separate entity from the state, the actions taken by the BUMN are considered as legal actions carried out by an independent legal entity, as well as the responsibility for each of these actions, which even results in losses to the state.

Prof. Dr. Arifin P. Soeria Atmadja, S.H. put forward the theory of state financial transformation based on the theory of legal entities. This theory emphasizes the change in the legal status of finance from state finance to legal entity finance. The change (transformation) of the legal status of finance as a result of the legal act of handing over and separating finance from one legal subject to another. The change in the legal status of finance results in changes in rights and obligations in the control and ownership of money in a legal entity so that the management, responsibility, and risks borne are on the new legal subject. The management, accountability, and risks of public finance are different from private finance. This can be seen from its financial objectives, where the objective of public finance is to improve the welfare of society, while the objective of private finance is to obtain maximum profits without considering the impact on the welfare of society.[39]

When the state decides to invest capital (in this case money) in a Limited Liability Company (Persero), the state's money is transformed into the finances of the Limited Liability Company (Persero) which is automatically subject to the provisions of private law, namely Law Number 40 of 2007 concerning Limited Liability Companies. This results in the position of the Government no longer being able to be said to represent the state as a public legal entity, but as a private legal entity whose actions and management are subject to private law.[40]

State capital participation in a Limited Liability Company has consequences in terms of bearing the risks and being responsible for the business it finances. When the state as a private legal entity decides to invest its capital in the form of shares in a limited liability company, either 51% or all, at that moment the immunity of the public and the state is lost, and its public legal relationship with the finances that have been changed into the form of shares is severed, likewise

[39] Ibid

[40] Ainur Rokfa, Afida, Iswi Hariyadi dan Dodik Prihatin AN, 2020. "Kedudukan Hukum Kekayaan BUMN Persero dalam Pelaksanaan Sita Umum Akibat Kepailitan", Jurnal Ilmu Kenotariatan, Vol.1 No.1 2020.

the provisions for management, accountability, and audit of finances in the form of shares automatically apply to the Limited Liability Company Law.[41]

Under these circumstances, the government may not act as a public legal entity, and its position as a private legal entity does not represent the state, thereby eroding its public immunity and severing its public ties. The state's position as a shareholder is equal to that of other shareholders, and it may be sued and sued before the District Court, not the State Administrative Court.[42]

The Supreme Court in its fatwa Number WKMA U/20/VIII/2006, stated that BUMN receivables are not state receivables because BUMN capital comes from assets that have been separated from the APBN and furthermore its development and management are not based on the APBN system but are based on the principles of a healthy company. This Supreme Court fatwa strengthens the theory of financial transformation and changes in the legal status of finance by stating that the provisions in Article 2 letter g of Law Number 17 of 2003 which regulates state assets separated in state companies/regional companies, do not have legally binding force.

This financial transformation theory was then adopted by Government Regulation Number 72 of 2016 concerning Amendments to Government Regulation Number 44 of 2005 concerning Procedures for State Capital Participation in State-Owned Enterprises and Limited Liability Companies, which is stated in Article 2A paragraphs (3) and (4), where the separated state assets that are used as state capital participation in State-Owned Enterprises (Persero) are transformed into shares owned by the state in the State-Owned Enterprises (Persero). The transformed state assets are transformed into State-Owned Enterprise assets.

The theory of financial transformation is also strengthened by the Constitutional Court Decision Number 01/PHPU-PRES/XVII/2019 regarding the dispute over the results of the 2019 presidential election, where the vice presidential candidate **Ma'ruf Amin** still serves as Chairman of the Sharia Supervisory Board at PT Bank Mandiri Syariah and PT Bank BNI Syariah and has not resigned from his position since being appointed as candidate pair number 01 for the vice presidential election in 2019. However, the Constitutional Court stated that a BUMN subsidiary was established through share participation, most of

[41] Siska Windu Natalia, Henry Darmawan Hutagaol, : Menyoal Tanggung Jawab Negara Dalam Kepailitan BUMN-Persero", Jurnal Supremasi, Vol.14 No.2 2024, Jakarta, Universitas Indonesia.

[42] Arifn P. Soeria Atmadja, Keuangan Publik Dalam Prespektif Hukum : Teori, Praktik, dan Kritik. Ketiga. (Jakarta. PT. Raja Grafindo Persada, 2010).

which is owned by BUMN. PT Bank BNI Syariah shares are owned by PT Bank Negara Indonesia (Persero) Tbk at 99.94% and PT BNI Life Insurance at 0.06%, and PT Bank Mandiri Syariah shares consist of PT Bank Mandiri (Persero) Tbk at 99.9999998% and PT Mandiri Sekuritas at 0.0000002%, so there is no capital of PT Bank BNI Syariah or PT Bank Syariah Mandiri is owned by the state through direct participation.

Most recently, the theory of state financial transformation appears to have been adopted by lawmakers in the latest State-Owned Enterprises Law. With the introduction of Article 4B of the revised 2025 State-Owned Enterprises Law, reinforced by Article 9G, which states that SOE managers and employees are not state administrators, the legal basis for enforcing corruption within SOEs is no longer unclear. If SOE assets are no longer considered state assets, and SOE officials are not state administrators, their legal standing is equivalent to that of ordinary private company officials. Consequently, unlawful acts that could previously be classified as corruption can now only be prosecuted through civil or administrative proceedings.

The changing regulatory landscape for State-Owned Enterprises (SOEs) through Law Number 1 of 2025 concerning the Third Amendment to Law Number 19 of 2003 concerning State-Owned Enterprises (the Third Amendment to the SOE Law) marks a paradigm shift in the relationship between the state as capital owner and SOEs as instruments of economic policy. Within the framework of a narrative of efficiency and global competitiveness, this law frees SOEs from the legal framework of state finance, strengthens the logic of corporatization, and encourages managerial flexibility previously limited by administrative provisions and public accountability.[43]

CONCLUSION

Corruption in Indonesia is an extraordinary crime (extraordinary crime) which is considered a despicable act, and is not a new crime because it has occurred since the Kingdom era. In Indonesia, Corruption is regulated by Special Law. The term corruption as a legal term was only used in 1957, namely with the enactment of the Military Rule Regulation that applies in the area of the Army (Military Regulation Number PRT/PM/06/1957). Corruption in Indonesia can take the form of bribery, embezzlement in office, extortion, fraudulent acts, and gratuities. In

[43] B. Lora Christyanti, 2025. Tantangan Tata Kelola dan Pencegahan Korupsi dalam Implementasi Perubahan Ketiga UU BUMN" Jurnal Inspektorat Vol.1 No.1, Juni 2025, Majalengka Inspektorat Majalengka.

Law Number 31 of 1999 as amended by Law Number 20 of 2001, there are new regulations regarding the subject of corruption which is not only individuals but also includes corporations.

State-Owned Enterprises (SOEs) are often the subject of corruption, but for SOEs in the form of Limited Liability Companies (Persero), issues arise regarding the status of state finances deposited in the form of capital participation. This issue triggers a difference between the corporate legal school, which views SOEs as separate business entities, so that SOE finances are not state finances, and the state financial legal school, which considers state capital participation in the form of shares to remain separate state assets. In criminal acts of corruption that occur in SOEs (Persero), proving the state's financial status is crucial because it is related to the element of harming state finances, which is the bestenddeel delict in the formulation of Articles 2 and 3 of the Corruption Law.

Prof. Dr. Arifin P. Soeria Atmadja, S.H. put forward the Theory of State Financial Transformation which is based on the theory of legal entities. This theory emphasizes the change in the legal status of finance from state finance to legal entity finance. When the state decides to invest capital (in this case money) in a Limited Liability Company (Persero), then the state money is transformed into Limited Liability Company (Persero) finance which is automatically subject to the provisions of private law, namely Law Number 40 of 2007 concerning Limited Liability Companies. The Supreme Court in its fatwa Number WKMA U/20/VIII/2006, stated that BUMN receivables are not state receivables because BUMN capital comes from assets that have been separated from the APBN. This financial transformation theory was then adopted by Government Regulation Number 72 of 2016 concerning Amendments to Government Regulation Number 44 of 2005 concerning Procedures for State Capital Participation in State-Owned Enterprises and Limited Liability Companies, where the separated state assets that are used as state capital participation in State-Owned Enterprises (Persero) are transformed into shares owned by the state in the State-Owned Enterprises (Persero). The financial transformation theory is also strengthened by the Constitutional Court Decision Number 01/PHPU-PRES/XVII/2019 concerning the dispute over the results of the 2019 presidential election. Most recently, with the presence of Article 4B of the revised 2025 State-Owned Enterprises Law, and strengthened by Article 9G which states that SOE administrators and employees are not state administrators, the legal basis for enforcing criminal acts of corruption within SOEs is no longer unclear. This emphasizes the position of SOE assets and the position of SOE administrators and employees who are not state administrators

so that the phrase detrimental to state finances in Articles 2 and 3 of the Corruption Law is not fulfilled

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