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## The Reformulation of Substitute Penalties for Corporations in Corruption Crimes: A Justice-Based Study

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### **Abstract**

*Ideally, substitute fines imposed on corporations in corruption cases should effectively cover state losses and uphold justice; however, in reality, their implementation still faces obstacles, both in terms of regulation and execution. This study aims to analyze the urgency of reformulating substitute fines for corporations within the framework of equitable law enforcement. The methodology employed is normative juridical research with legislative, conceptual, and justice-value approaches. The findings indicate that reformulating substitute fines for corporations in corruption crimes is necessary to ensure sanctions are more effective, proportional, and aligned with corporate capacity and responsibility. Thus far, substitute fines have been oriented toward individuals, making them less relevant when applied to legal entities. Based on the value of justice, this reformulation should provide both a deterrent effect and restore state losses. Substitute fines function not only as punishment but also as a mechanism for recovery and corruption prevention in the future.*

**Keywords:** Reformulation, Substitute Fine, Corporation

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## Abstrak

Idealnya, pidana uang pengganti bagi korporasi dalam tindak pidana korupsi mampu menutup kerugian negara secara efektif dan menegakkan keadilan, namun realitasnya penerapan pidana tersebut masih menemui kendala, baik dari aspek regulasi maupun pelaksanaan. Penelitian ini bertujuan untuk menganalisis urgensi reformulasi pidana uang pengganti bagi korporasi dalam kerangka penegakan hukum yang berkeadilan. Metodologi yang digunakan adalah penelitian yuridis normatif dengan pendekatan perundang-undangan, konseptual, dan analisis nilai keadilan. Hasil penelitian menunjukkan bahwa Reformulasi pidana uang pengganti bagi korporasi dalam tindak pidana korupsi diperlukan agar sanksi lebih efektif, proporsional, dan sesuai dengan kapasitas serta tanggung jawab korporasi. Selama ini, instrumen pidana uang pengganti masih berorientasi pada individu sehingga kurang relevan diterapkan pada badan hukum. Dengan berbasis nilai keadilan, reformulasi ini harus mampu memberikan efek jera sekaligus memulihkan kerugian negara. Pidana uang pengganti berfungsi tidak hanya sebagai hukuman, tetapi juga sebagai mekanisme pemulihan dan pencegahan korupsi di masa mendatang.

**Kata Kunci:** Reformulasi, Uang Pengganti, Korporasi

## Introduction

Corruption is one of the extraordinary crimes that systematically erodes the foundations of national and state life. Its impact not only results in financial losses to the state but also damages the social, political, and economic order in the long term. Across the world, corruption is always considered the main enemy of development, as it generates injustice, inequality, and diminishes public trust in state institutions (Amin & Wicaksana, 2022). Therefore, eradicating corruption cannot be carried out in an ordinary manner but must rely on legal instruments that are strict, comprehensive, and capable of creating a deterrent effect. In the Indonesian context, the enforcement of anti-corruption law is regulated under various statutory instruments, including Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 on the Eradication of Corruption, which provides for criminal sanctions against perpetrators of corruption, both individuals and corporations. The recognition of corporations as subjects of criminal law in corruption cases marks a significant development, since in practice, many corruption crimes are conducted through corporate structures and mechanisms.

Despite this recognition, the implementation of sanctions against corporations still faces serious challenges. One such sanction is the substitute penalty (uang pengganti), normatively regulated under Article 18 of the Anti-Corruption Law. This provision is intended to restore state financial losses by obliging the perpetrators to return the illicit gains from corruption. However, in practice, substitute penalties are more often imposed on individual perpetrators rather than corporations, even though corporations frequently serve as strategic vehicles for large-scale corruption (Suprihanto et al., 2023). This situation raises

fundamental questions about fairness and effectiveness, as without firm enforcement against corporations, state losses are difficult to recover optimally. Hence, the reformulation of substitute penalties for corporations becomes highly important to examine, especially from the perspective of justice.

Ideally, the provision on substitute penalties for corporations should be implemented consistently in line with its intended purpose, namely to ensure that state losses are restored through legal mechanisms. With such sanctions, corporations as perpetrators of corruption should not only be subjected to administrative sanctions or fines but also be obligated to return state losses (Siregar et al., 2023). However, the reality reveals a significant imbalance. The application of substitute penalties continues to encounter obstacles, both in terms of regulatory weaknesses, deficiencies in law enforcement, and limitations in the execution of court decisions. Many corruption cases involving corporations end with fines, without clarity regarding the recovery of state losses. This condition creates a gap between the ideal objectives of the law and the actual practice, thus undermining the effectiveness of corruption eradication.

This gap becomes the main problem addressed in this study. Reformulating substitute penalties for corporations is an urgent necessity, as these sanctions are part of the broader instruments of justice. Without a clear reformulation, inconsistencies in enforcement will persist, ultimately weakening efforts to restore state losses (Guedhami et al., 2025). Furthermore, weak enforcement of substitute penalties against corporations results in a low deterrent effect, allowing corporations to easily repeat acts of corruption without fear of losing unlawfully acquired assets. This problem requires an in-depth study of how the concept of substitute penalties should be redefined to align with the principles of justice, legal certainty, and utility for both the state and society.

This study aims to analyze the urgency of reformulating substitute penalties for corporations in corruption crimes through the lens of justice values. More specifically, it seeks to identify weaknesses in the existing regulations, analyze the obstacles in implementing sanctions against corporations, and formulate a more just and applicable alternative concept. With this approach, the research is expected to contribute to bridging the gap between legal norms and law enforcement practices, ensuring that corporations can be held accountable proportionately. The contribution of this study lies in offering new perspectives for the development of anti-corruption criminal law, particularly in relation to substitute penalties for corporations. Theoretically, it enriches the literature on anti-corruption criminal law by emphasizing the importance of justice in sanction enforcement. Practically, the findings may serve as a reference for policymakers in revising legislation, as well as for law enforcement authorities in implementing court rulings more consistently and fairly.

## **Literature Review**

The study of substitute penalties in corruption cases is not entirely new; several previous studies have examined this issue using various methods, perspectives, and approaches. Ali Rizky et al., in their work entitled; "*Pemidanaan Uang Pengganti Terhadap Korporasi*", specifically discuss how the mechanism of

substitute penalties can be imposed on corporations involved in corruption crimes. This study emphasizes that the imposition of sanctions on corporations often encounters normative obstacles, primarily because existing regulations remain more oriented toward individual corporate managers rather than the legal entity itself. The findings highlight the urgency of strengthening regulations so that corporations can be held directly accountable, not merely through individual representation (Rizky et al., 2022). The similarity between this study and the present research lies in the shared focus on corporations as subjects of corruption crimes and the need for reformulation of substitute penalty regulations. However, the difference lies in emphasis: while Ali Rizky focuses more on the practical application of substitute penalties to corporations, the present research emphasizes reformulating regulations based on justice values as its philosophical and normative framework.

Saut Mulatua and Ferdricka Nggeboe, in their work entitled; *"Efektivitas Pidana Tambahan Uang Pengganti dalam Tindak Pidana Korupsi"*, examine the effectiveness of imposing substitute penalties in recovering state losses caused by corruption. Their study stresses that although substitute penalties are intended as a recovery instrument, their implementation in practice often faces serious obstacles, such as limited asset-tracing mechanisms, offenders' attempts to conceal illicit proceeds, and weak enforcement of court rulings. The key finding of this research is that substitute penalties remain far from effective, thus failing to optimally achieve deterrence or recovery of state losses (Mulatua & Nggeboe, 2019). The similarity with the present study lies in highlighting the weaknesses in the effectiveness of substitute penalties. The difference, however, is that Saut and Ferdricka focus more on the general implementation of substitute penalties against individuals, whereas the present research specifically emphasizes the reformulation of regulations for corporations from the perspective of justice values.

Diding Rahmat, in his work entitled; *"Formulasi Kebijakan Pidana Denda dan Uang Pengganti dalam Penegakan Tindak Pidana Korupsi di Indonesia"*, provides an in-depth discussion on sentencing policy regarding fines and substitute penalties in the context of corruption eradication. The main focus of this research is that the formulation of criminal fines and substitute penalties has not fully met the needs of restoring state losses, due to inconsistencies between legal norms and their practical implementation. The findings emphasize the need for a reformulation of criminal policy that is more consistent, clear, and firm to support effective law enforcement (Rahmat, 2020). The similarity with the present research lies in the examination of the formulation of substitute penalties within the framework of positive law. The difference is in scope: Rahmat's research encompasses both fines and substitute penalties in general policy terms, while the present study focuses more specifically on the reformulation of substitute penalties for corporations, with an emphasis on justice values as its basis.

From this literature review, it is evident that discussions on substitute penalties in corruption crimes already exist, both in the context of individuals and in criminal policy more broadly. However, a clear research gap remains regarding the involvement of corporations as legal subjects that directly benefit from corruption. Most previous studies focus more on the effectiveness of implementing

substitute penalties or on the general formulation of criminal policy, without explicitly linking them to justice values as the philosophical and normative foundation for regulatory reformulation. Therefore, this research seeks to fill that gap by offering an analysis of the urgency of reformulating substitute penalties for corporations in corruption cases, explicitly oriented toward justice values within the framework of legal certainty, effective law enforcement, and the fair and proportional recovery of state losses.

### **Research Methodology**

This article falls within qualitative library research. The methodology employed is normative legal research, focusing on the analysis of legislation, court decisions, and relevant legal doctrines in relation to the reformulation of substitute penalties (*pidana uang pengganti*) for corporations in corruption crimes. The primary sources of this study consist of statutory regulations, including the Corruption Eradication Act (*Undang-Undang Tindak Pidana Korupsi/UU Tipikor*), Supreme Court Regulation (PERMA) No. 13 of 2016 on Procedures for Handling Criminal Cases by Corporations, and PERMA No. 5 of 2014 on Procedures for Filing Applications for the Execution of Court Decisions in Corruption Cases. The secondary sources of this study are scholarly works in the form of academic journals and legal books published within the last five years, which examine substitute penalties, theories of corporate criminal liability, and the concept of justice in criminal law.

Tertiary sources, such as legal encyclopedias, legal dictionaries, and official institutional reports, are also utilized as complementary references. The data collected is developed through statutory, conceptual, case, and comparative approaches. Analysis is carried out qualitatively and descriptively, involving stages of classification, interpretation, evaluation, and reformulation of existing legal norms. The scope of this research is limited to substitute penalties imposed on corporations, excluding other forms of punishment such as fines or dissolution, in order to maintain a sharp focus and provide specific contributions to strengthening mechanisms of corporate legal accountability.

### **Corporations as Subjects of Corruption Crimes**

Corporations as subjects of corruption crimes represent one of the crucial issues in modern criminal law, particularly in Indonesia, which is frequently marked by major corruption scandals. Classical views in criminal law once tended to assume that only human beings as individuals could be subject to punishment, since punishment was regarded as physical and psychological suffering that could only be experienced by humans (Ali et al., 2022). However, as time progressed and organizational structures and economic activities became increasingly complex, such views have become less relevant. Corporations, as legal entities, can in fact be perpetrators of crimes, including corruption, with broader impacts than those caused by individual actions. In line with Satjipto Raharjo's notion that corporations possess two elements—*corpus* (physical structure) and *animus* (personality element)—their existence as legal constructs is recognized as that of

legal subjects that can be held accountable (Palar & Santiago, 2023). This means corporations are not merely formal vehicles for economic activity but also legal entities bound by law and subject to criminal consequences when violations occur, including corruption crimes.

The recognition of corporations within the Indonesian legal system is expressly affirmed in the Anti-Corruption Act, where Article 1 paragraph 3 defines the term “any person” as including both individuals and corporations. This recognition entails that corporations can be prosecuted and punished if proven to have committed corruption. In the context of criminal law, corporate liability becomes relevant when crimes are committed in the course of business activities, provide benefit to the corporation, or at least relate to corporate interests. In other words, even if corrupt acts are carried out by individuals within the corporation, liability can still be imposed on the legal entity itself, since such crimes cannot be separated from the corporation’s activities as a legal subject.

Supreme Court Regulation (PERMA) No. 13 of 2016 on Procedures for Handling Criminal Cases by Corporations provides clearer guidance on the conditions under which corporations may be punished. At least three benchmarks are applied: first, the corporation gains benefits from the crime; second, the corporation allows crimes to occur within its environment; and third, the corporation fails to take internal preventive measures. These criteria demonstrate that corporate criminal liability arises not only from active participation in crimes but also from negligence in preventing and monitoring internal activities (Sinurat, 2024). In other words, criminal law targets not only individuals but also legal entities that enjoy the proceeds of crime or neglect internal controls.

In practice, numerous corruption cases in Indonesia involve corporations—both state-owned and private enterprises—particularly in strategic sectors such as infrastructure, energy, banking, and natural resources. The modus operandi of corporate corruption is diverse, ranging from abuse of authority in procurement, embezzlement of funds, to bribery and gratification of state officials for securing projects. The impact of corporate corruption is far more extensive than individual corruption, involving significant state financial losses, influencing investment climates, and undermining public trust in both business and government. Thus, designating corporations as subjects of corruption crimes is both a logical and strategic step in combating corruption.

Moeljatno emphasized that corporate punishment is not merely administrative sanction, but a real form of legal accountability for crimes committed by or on behalf of corporations. This view rejects the notion that corporations can only face administrative measures such as license revocation or warnings. Instead, punishment for corporations may include principal penalties as well as additional penalties (Ardiansyah, 2019). Principal penalties may take the form of large fines, while additional penalties may include substitute payments, suspension of operations, or even dissolution of the corporation. This framework underscores that corporations as legal subjects must not be immune from law and must face direct consequences for their crimes, just like individuals.

Nevertheless, in practice, law enforcement authorities in Indonesia often tend to prosecute only corporate executives—such as directors or commissioners—while leaving the corporation itself untouched. Yet, the benefits

of corruption are typically enjoyed by the corporation rather than solely by individuals. This creates a justice gap, allowing corporations to continue operating and enjoying illicit gains while legal accountability is borne only by a few people. Under the principle of corporate criminal liability, however, the legal entity itself must bear responsibility for crimes committed by or for its benefit. Moreover, treating corporations as subjects of corruption crimes is crucial for upholding substantive justice. Corporate crimes, including corruption, are often systematic, structured, and involve multiple actors both inside and outside the company. If liability is limited to individuals, state asset recovery and deterrence goals cannot be optimally achieved. Therefore, punishment for corporations must not only focus on retribution but also on asset recovery and preventive mechanisms to avert recurrence.

It is also essential to understand that in the concept of progressive law, as advanced by Satjipto Raharjo, law must not stop at the text but must serve to realize justice that lives within society. In this context, designating corporations as subjects of corruption crimes reflects an adaptation of law to social dynamics and modern criminal developments. Crimes committed by corporations are often more complex than conventional crimes, requiring responsive and progressive legal approaches (Aulia, 2018). Furthermore, corporate liability in corruption has a significant preventive dimension. By prosecuting legal entities, companies are encouraged to improve governance, strengthen oversight systems, and foster anti-corruption culture. Conversely, exempting corporations from criminal liability creates moral hazard, encouraging other companies to engage in similar practices without fear of sanctions. Ensuring that corporations can be prosecuted in corruption cases thus strengthens the legal system and fosters a cleaner business environment.

At the same time, making corporations subjects of corruption crimes has major implications for state asset recovery. By imposing additional penalties such as substitute payments, the state can recover assets lost to corruption more effectively. This is crucial since in many cases, individual executives lack sufficient assets to compensate state losses, whereas corporate assets are substantial and directly linked to the crimes. Holding corporations responsible for substitute payments therefore better aligns with principles of justice. Beyond recovery, punishment of corporations also generates stronger deterrence. When companies are fined heavily, suspended, or even dissolved, the consequences extend beyond executives to shareholders, employees, and business partners. These broader impacts ultimately pressure other companies to avoid corruption. Thus, sanctions against corporations serve as effective instruments for systemic prevention.

However, despite the availability of legal foundations, corporate liability in corruption cases in Indonesia still faces obstacles, including regulatory ambiguity, interpretive differences, weak asset-tracing mechanisms, and overlapping institutional authority. These conditions explain why relatively few corporations have been convicted in corruption cases, despite their major contribution to state losses. Accordingly, more comprehensive reformulation of regulations is required to clarify corporate liability mechanisms in corruption crimes (Padil, 2016). Therefore, treating corporations as subjects of corruption crimes is not merely an option but a legal necessity. To create a fair, transparent, and effective legal

system, corporations must be treated as entities that can be directly held criminally accountable. This aligns with the ideals of Pancasila justice, where law functions not only as a punitive tool but also as an instrument to structure social and economic life that is fairer, more transparent, and free from corruption.

## **Problems in the Application of Substitute Payment Penalties for Corporations**

One form of additional criminal sanction regulated under Article 18 paragraph (1) of Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 on the Eradication of Corruption Crimes is the substitute payment penalty. This provision is intended to ensure that state assets lost to corruption can be recovered (Rahim & Asma, 2020). However, the application of substitute payment penalties against corporations still faces serious obstacles that undermine the effectiveness of state asset recovery. Key issues include regulatory ambiguity, unclear methods of calculating substitute payments, overlapping institutional authority, weak asset tracing mechanisms, and the practice of imposing substitute payments on individuals rather than on corporations.

First, there is regulatory ambiguity concerning corporate liability in corruption crimes. Articles 2(1) and 3 of the Anti-Corruption Law explicitly state that corporations can be criminally sanctioned. Nevertheless, the provisions are not comprehensively regulated, resulting in limited applicability. In practice, law enforcement authorities tend to hold directors, commissioners, or corporate managers accountable, while the legal entity itself continues to operate without equivalent sanctions. As Kristian points out, corporations should also be held accountable under other provisions, such as Articles 5, 6, 7, 9, 10, 12A, 12B, 13, 15, 16, 21, and 22 of the Anti-Corruption Law, since Article 1(3) clearly defines "any person" to include corporations (Satria, 2018). This lack of clarity creates a legal gap allowing corporations—the main beneficiaries—to evade sanctions. Thus, clearer reformulation is urgently needed to ensure that corporations may face not only fines but also additional penalties such as dissolution, license revocation, or mandatory substitute payments.

Second, the absence of a standardized calculation for substitute payments is a fundamental issue. To date, there is no clear basis for determining the amount corporations must pay. In some cases, the calculation is based on total state losses, while in others it is limited to the profits obtained by the corporation. This inconsistent approach leads to legal uncertainty and disparities in court rulings, with some corporations required to return the full state loss, while others pay only their illicit gains (Ghozali, 2024). According to Jonkers, additional penalties must uphold the principle of proportionality between the harm caused and the punishment imposed. Without uniform calculation standards, this principle is difficult to achieve. Therefore, clearer and consistent rules are required to ensure fair calculations and effective recovery of state assets.

Third, overlapping institutional authority in determining state financial losses further complicates enforcement. Constitutionally, Article 23E of the 1945 Constitution and Article 10(1) of Law No. 15 of 2006 designate the Audit Board of Indonesia (BPK) as the sole institution authorized to declare state losses. In

practice, however, other institutions such as the Financial and Development Supervisory Agency (BPKP) and Inspectorates within ministries also conduct audits, and their findings are frequently used in court proceedings (Akbar, 2024). Divergent results from BPK, BPKP, and Inspectorates create legal uncertainty and delay trials, as defendants often challenge the validity of such calculations. Stronger regulation is therefore required to reaffirm BPK's exclusive authority while enhancing inter-institutional coordination to ensure consistent audit outcomes.

Fourth, asset tracing mechanisms in corruption cases remain weak. Under Article 9(1) of Supreme Court Regulation No. 5 of 2014, the confiscation of a convict's assets can only be carried out after the court decision becomes final and binding and the convict fails to pay within one month. This provision creates opportunities for offenders to conceal or transfer assets before enforcement. In practice, many corrupt assets are transferred to third parties or moved abroad, making recovery difficult (Sudarto et al., 2017). Delays in tracing and confiscation severely undermine asset recovery, and weak inter-agency coordination often results in tracing being initiated only after conviction. To address this, regulations should be reformulated to allow temporary asset freezing from the investigation stage, giving the state a greater chance to secure proceeds of corruption.

Fifth, substitute payment penalties are often imposed on individuals rather than corporations. In many cases, directors or managers are required to pay, while the main beneficiary—the corporation—remains untouched. This practice reflects an imbalance in applying corporate criminal liability. The Supreme Court's Decision No. 787 K/Pid.Sus/2014 affirms that corporations can be held liable even if prosecutors do not specifically demand it. Yet, enforcement remains inconsistent, with authorities focusing more on individuals than on legal entities (Mustafiddin et al., 2023). As a result, state losses often cannot be fully recovered, since many corporate managers lack sufficient assets, while corporate assets remain beyond legal reach. This situation is unjust, as corporations benefiting from corruption escape liability. Hence, substitute payment regulations must be reformulated to ensure corporations, as legal entities, bear responsibility alongside their managers.

In sum, the effectiveness of substitute payment penalties against corporations in corruption crimes remains far from optimal. Reformulated regulations are needed to provide legal certainty, standardized calculation methods, clarified authority, and stronger asset tracing mechanisms. Moreover, it is essential that substitute payments be imposed not only on individuals but also on corporations as entities profiting from corruption. Such measures will strengthen the role of substitute payment penalties as instruments for recovering state losses while serving as an effective deterrent against future corruption.

### **The Urgency of Reformulating Regulations: A Justice Perspective**

The urgency of reformulating regulations on substitute payment penalties in corruption cases is a crucial issue in the context of law enforcement in Indonesia. Satjipto Rahardjo once stated that law should not merely be viewed as an instrument of punishment, but must work for the interests of justice (Hartika et al., 2022). This statement underscores that regulations on substitute payment

penalties must be able to strike a balance between punitive measures and the recovery of state losses. In practice, however, substitute payment penalties imposed on corporations continue to face both normative and practical challenges. Many corruption cases involving corporations end with sanctions that only target individuals, while corporations as legal entities benefiting from the crime evade the criminal responsibility they should bear. This not only undermines the sense of justice but also weakens the effectiveness of law in combating corruption.

In judicial practice, substitute payment penalties are often imposed on corporate executives or directors rather than on the corporations themselves. Yet, the profits derived from corruption almost always benefit the corporate entity. The Supreme Court Decision No. 787 K/Pid.Sus/2014 actually affirmed that even if prosecutors do not explicitly charge the corporation, the legal entity may still be held liable (Aulia, 2018). However, this ruling has not been consistently applied in law enforcement. The lack of clarity in regulations regarding how corporations may be held directly accountable creates a legal loophole, allowing corporations to continue operating despite gaining from criminal acts. Without firmer reformulation, substitute payment penalties will continue to face obstacles in their enforcement.

A key problem lies in the absence of standardized methods for calculating substitute payments. In some cases, the amount is based on the total state loss, while in others it is determined only by the profit obtained by the corporation. This ambiguity generates disparities in court rulings and legal uncertainty, potentially resulting in injustice. The state does not always recover the full amount lost, while corporations may only be required to return a fraction of the benefit gained. Such uncertainty clearly violates the principle of legal certainty, a fundamental pillar of Indonesia's legal system. Therefore, reformulation must include clear standards for calculating substitute payments that can be applied consistently across cases.

Beyond calculation issues, weak asset tracing mechanisms also present a serious barrier. In practice, assets obtained from corruption are often transferred or concealed before court verdicts become final. This is due to legal provisions that allow asset confiscation only after a binding court decision. Such rules give perpetrators time and space to shield assets from law enforcement (Sudarto et al., 2017). Consequently, by the time substitute payment penalties are imposed, the assets intended to repay state losses may already be irretrievable. Reformulated regulations must strengthen temporary asset-freezing mechanisms from the investigation stage to secure assets earlier and prevent loss of recovery opportunities.

Another problem lies in overlapping institutional authority in determining state financial losses. Article 23E of the 1945 Constitution affirms that the Audit Board of Indonesia (BPK) is the sole institution authorized to declare state losses. Yet in practice, other institutions such as the Financial and Development Supervisory Agency (BPDPK) and Inspectorates General also conduct audits (Iswara, 2020). Differences in audit findings often spark disputes in court, obstructing corruption trials. Reformulation must reaffirm BPK's role as the primary authority while improving coordination with other supervisory institutions to prevent conflicting data from being exploited by defendants.

The urgency of reformulation is also evident from the many verdicts that hold only corporate executives accountable without addressing the corporation itself. In modern criminal liability, corporations can and should be directly punished as legal subjects. This aligns with Moeljatno's view that corporate criminal sanctions are not merely administrative penalties but constitute proportionate legal responsibility for criminal acts (Hasbullah, 2017). Reformulation should therefore expand sanctions on corporations, not only in the form of fines but also substitute payments, business license revocation, corporate dissolution, or bans on participating in government projects. Such broader sanctions would strengthen deterrence and close opportunities for repeated offenses.

Reformulation is also vital for improving the effectiveness of asset recovery. In many cases, individual corporate executives lack sufficient personal assets to cover substitute payments, while corporate assets remain intact and untouched by law. As a result, the state continues to suffer losses despite criminal convictions. With new regulations, corporations as the main beneficiaries can be held directly liable for substitute payments. This would reinforce the restitutive function of criminal sanctions and ensure the state is no longer disadvantaged by weak enforcement. From a justice perspective, reformulation would also prevent disproportionate burdens on individuals while corporations escape liability (Ghozali, 2024). A more equitable approach would ensure that corporations share criminal consequences proportionally rather than hiding behind individual responsibility, thereby realizing substantive justice that balances culpability and harm caused.

Within a framework of progressive law, reformulation of substitute payment penalties must also aim at long-term goals, namely the prevention of corporate corruption. If regulation focuses only on punishing individuals, corporations will still have room to reoffend with different actors. By enabling direct sanctions against corporations—including heavy financial penalties or license revocation—regulation can incentivize corporations to strengthen internal anti-corruption mechanisms (Rodliyah et al., 2020). In other words, reformulation can help cultivate a corporate culture that is more transparent, accountable, and law-abiding.

The urgency of reformulation is also linked to the need for legal harmonization. Currently, regulations on substitute payments are scattered across various instruments, including the Anti-Corruption Law, Supreme Court Regulations, and the Criminal Code. This lack of synchronization often produces conflicting interpretations. Reformulation is necessary to unify these rules within a more comprehensive and systematic legal framework. An integrated regulation would enable more consistent law enforcement and reduce confusion for both law enforcement officers and corporations.

Finally, reformulation of substitute payment regulations would also strengthen Indonesia's position in the global fight against corruption. As a state party to the United Nations Convention against Corruption (UNCAC), Indonesia is obliged to align domestic law with international standards. One of UNCAC's key aspects is asset recovery, which can only be effectively implemented if national legal mechanisms support confiscation and restitution of criminal proceeds.

Reformulated regulations on substitute payments would thus reaffirm Indonesia's commitment to international cooperation in combating corruption.

## Conclusion

The reformulation of substitute fines for corporations in corruption cases is an urgent necessity to strengthen the effectiveness of law enforcement. So far, the substitute fine instrument, which has been largely directed at individuals, has not been fully relevant when applied to corporations, considering the different structures, responsibilities, and financial capacities of corporations. Therefore, a reformulation is needed to adjust the sentencing mechanism to the characteristics of corporations, so that substitute fines are not merely symbolic sanctions but truly serve as a deterrent, restore state losses, and prevent the recurrence of corruption in the future.

From the perspective of justice, the reformulation of substitute fines must balance the interests of the state, victims, and corporations themselves. The concept of justice should not only be viewed from a retributive perspective but also from corrective and restorative dimensions, ensuring that the state recovers its losses without disregarding the sustainability of corporations, which could impact workers and the economy. Thus, substitute fines for corporations should not merely function as repressive tools but must embody substantive justice that emphasizes recovery, prevention, and proportional legal accountability.

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