INSPIRETECH GLOBAL INSIGHT | GIMER: Global Insights in Management and Economic Research

OPEN ACCESS

*CORRESPONDENCE
Abels Selasih
✉kingsharphz@gmail.com

Managerial Corporate Criminal Liability and Restorative Justice in Indonesian Corruption Cases: A Doctrinal and Policy Analysis

Abels Selasih[1]*, Herry Febriadi[1]

[1]Fakultas FHISIP, Universitas Terbuka, Indonesia.

ABSTRACT

Purpose of the study: Corruption remains a critical issue in Indonesia, hindering clean and just governance. Traditional retributive justice focuses on punishment without addressing loss recovery or societal restoration. Restorative justice offers an alternative approach emphasizing relationship restoration and stakeholder balance.

Materials and methods: This study employs normative legal research (doctrinal research) focusing on legal principles, norms, and regulations. Using statutory, conceptual, and case approaches, data were collected through library research analyzing primary legal materials (legislation and court decisions), secondary materials (books and journals), and tertiary materials (legal dictionaries). Data analysis utilized qualitative juridical techniques for systematic legal interpretation.

Results: Despite supportive regulations for corporate criminal liability, implementation challenges persist. Restorative justice demonstrates effectiveness in recovering losses and repairing relationships between perpetrators, victims, and society. The 2023 National Criminal Code formally recognizes corporations as criminal subjects, enhancing the relevance of restorative justice principles.

Conclusions: Regulatory reform and enhanced education are necessary to improve understanding of corporate criminal liability and restorative justice. The integration of restorative justice principles in corruption cases can create more holistic justice outcomes while maintaining accountability.

Keywords
corporate criminal liability, corruption, restorative justice, indonesia, criminal law reform.

INTRODUCTION

Corruption in Indonesia continues to be a critical issue that impedes the establishment of clean and just governance. Beyond causing state financial losses, corruption creates social inequalities, weakens the legal system, and erodes public trust in state institutions. According to various studies, the economic repercussions extend to broader societal harms, including distorted resource allocation and hindered national development (Baiquni et al., 2023; "Consequences of Corruption at the Sector Level and Implications for Economic Growth and Development," 2015). The dominant law enforcement model has been retributive, emphasizing punishment of perpetrators without adequate attention to loss recovery and societal rights restoration. This retributive approach, rooted in classical criminal law principles, prioritizes deterrence and retribution but often fails to address the root causes or rehabilitate affected communities (Pujiyono, 2016; Zenker et al., 2024).

In the development of modern law, an alternative approach has emerged in the form of restorative justice, which emphasizes the restoration of social relationships and balance of interests among perpetrators, victims, and society. Restorative justice shifts the focus from mere punishment to healing, involving dialogue, restitution, and reconciliation processes that benefit all stakeholders (Faharuddin & Hakim, 2023; Omowon & Kunlere, 2024). The complexity increases when corruption involves legal entities or corporations. Corporations hold strategic positions in economic activities; therefore, when involved in corruption, the impact extends beyond financial matters to affect national economic stability, market integrity, and public welfare (Saragih et al., 2025). For instance, corporate involvement in bribery or embezzlement can undermine commodity governance and state-owned enterprises (Ariyanny et al., 2023; Bisschop et al., 2025).

The Indonesian legal system must possess effective mechanisms to prosecute corporations involved in corruption crimes. However, field implementation faces obstacles, particularly in proof requirements and execution of criminal sanctions against non-personal legal entities. Challenges include attributing mens rea to corporations and enforcing sanctions like fines or restitution without clear guidelines (Coffee, 2021; Lubis et al., 2021). Recent legislative advancements, such as the 2023 National Criminal Code, explicitly recognize corporations as criminal subjects, providing a foundation for more robust accountability (Sriwidodo & Tumanggor, 2024; Thomas, 2019). Restorative justice represents a criminal case resolution approach involving multiple parties and can be adapted to cultural contexts and community needs. This approach provides space for dialogue among perpetrators, victims, and society to seek solutions emphasizing substantive justice. Similarly, Sinaga et al. affirm that restorative justice is based on

principles of human dignity restoration and peaceful conflict resolution, rather than mere retribution (Akbar et al., 2023; Mousourakis, 2018).

In corruption cases, restorative justice application remains challenging because corruption constitutes an extraordinary crime with broad impacts on public and state interests. Cahyani & Wardoyo (2022) explains that in this context, restorative justice can be applied through negotiation among perpetrators, victims, and society to recover state losses. Wangga et al. (2022) also state that this approach focuses on restoring social relationships between perpetrators and society. Scholars like Pujiyono propose a "dual track system selective" model for corporate responsibility, balancing retributive and restorative elements to protect both society and corporate interests. Furthermore, Faharuddin and Hakim advocate for conditional case termination in minor corruption cases involving first-time offenders, provided full restitution is made, aligning with restorative principles under the new Criminal Code (Faharuddin & Hakim, 2023).

Regarding corporate liability, Mulyati asserts that corporations can be held criminally liable based on structure liability or vicarious liability theories. Key doctrines include identification theory, where controlling personnel's actions are attributed to the corporation; vicarious liability, emphasizing executive delegation; and strict liability for certain statutory offenses (Baiquni et al., 2023; Kholiq & Gunarto, 2021; Lubis et al., 2021). Akbar et al., (2023) found that applying restorative justice principles in corruption cases could be an effective solution for cases with small state losses by emphasizing recovery through loss restitution and social work. Sachruddin et al. (2025) mention that law enforcement against corporations in corruption crimes remains weak and requires regulatory strengthening to provide deterrent effects. Additional research highlights the need for jurisprudence development to guide judges in imposing sanctions like substitute money penalties on non-defendant corporations to optimize state loss recovery (Mohamed et al., 2023; Suhariyanto, 2018).

Implementation gaps persist, as retributive dominance limits restorative applications, yet progressive models like disgorgement of profits in state-owned corporation misconduct offer victim-centered alternatives (Ariyanny et al., 2023; Farber et al., 2025). Comparative studies with countries like Australia underscore Indonesia's evolving framework but call for clearer policies on corporate sanctions (Baiquni et al., 2023; Mediansyah, 2022).

Despite growing literature on restorative justice and corporate criminal liability, significant gaps remain in understanding their practical integration within Indonesia's corruption prosecution framework. Existing studies have examined these concepts separately but lack comprehensive analysis of their combined application. Furthermore, the recent enactment of the 2023 National Criminal Code, which formally recognizes corporations as criminal subjects, necessitates updated research on implementation challenges and opportunities (Sari, 2023; Sriwidodo & Tumanggor, 2024).

Previous research has not adequately addressed the practical mechanisms for implementing restorative justice principles when prosecuting corporate corruption, nor have they sufficiently examined the barriers faced by law enforcement in holding corporations accountable, such as evidentiary hurdles and sanction enforcement (Ruhiyat et al., 2019; Saleh et al., 2023). Limited empirical data exists on restorative outcomes in corporate cases, including restitution efficacy and societal reconciliation(Yani et al., 2023). Moreover, while theories like vicarious and identification doctrines are discussed, their adaptation to Indonesia's cultural and legal contexts for corruption remains underexplored (Nugroho et al., 2025).

This study addresses these gaps by providing an integrated analysis of corporate criminal liability and restorative justice within the Indonesian legal context, offering policy recommendations for enhanced synergy between retributive and restorative paradigms (Maroni et al., 2021).

This research is essential for several reasons. First, corruption involving corporations requires specialized legal approaches that differ from individual prosecutions. Second, the paradigm shift toward restorative justice in Indonesia's legal system demands empirical examination of its applicability in corruption cases. Third, the new 2023 National Criminal Code creates both opportunities and challenges for corporate prosecution that warrant scholarly investigation. Finally, effective corruption eradication requires not only punishment but also mechanisms for loss recovery and social restoration, making restorative justice principles particularly relevant.

Research Objectives

This research aims to achieve the following objectives:

1. To analyze comprehensively the concept and application of corporate criminal liability in corruption cases within Indonesia's legal framework
2. To examine the application of restorative justice principles in corruption case resolution, particularly regarding state loss recovery and societal rights restoration
3. To provide recommendations for reforming Indonesia's criminal justice system to be more just, effective, and oriented toward state financial recovery and societal welfare

MATERIALS AND METHODS

Research Design

This study employs normative legal research (doctrinal research) methodology, focusing on the examination of principles, norms, and legal regulations related to corporate criminal liability and restorative justice application in corruption crimes. According to (Soekanto & Mamudji, 2015), normative legal research aims to examine law as living norms in society to find conceptual solutions to legal problems. This approach is relevant because the research does not examine human behavior but rather interprets legal texts and underlying principles. Consistent with (Marzuki, 2007), normative legal research is used to assess synchronization between legal rules and their application in judicial practice.

DOI: 10.53905/Gimer.v1i04.36

Managerial Corporate Criminal Liability and Restorative Justice in Indonesian Corruption Cases: A Doctrinal and Policy Analysis.

Study Organization

The research utilized three complementary approaches: statutory approach, conceptual approach, and case approach. The statutory approach examined various regulations including Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning Corruption Crime Eradication and the 2023 National Criminal Code, which recognizes corporations as criminal law subjects. The conceptual approach reviewed theories of criminal liability and restorative justice concepts, while the case approach analyzed law application in court decisions. According to Huda (2022), combining these three approaches is essential so research has both normative foundation and empirical grounding from legal practice.

Data Types and Sources

The research utilized secondary data consisting of primary legal materials (legislation and court decisions), secondary legal materials (books, journals, and research results), and tertiary legal materials (legal dictionaries and encyclopedias). As stated by Ali (2019), normative legal research relies on secondary data because its analysis is based on interpretation of applicable legal norms.

Data Collection Procedures

Data collection was conducted through library research by inventorying and analyzing relevant legal materials from printed and digital sources. According, this method not only collects data but also examines relationships between norms and application of legal theory in specific contexts. The research systematically reviewed legislation, academic literature, and court precedents to build a comprehensive understanding of the research questions.

Data Analysis Procedures

Data analysis employed qualitative juridical analysis, interpreting legal materials systematically, connecting between norms, and drawing conclusions through legal reasoning. Qualitative analysis aims to find norm clarity and offer solutions to examined legal problems. Through this method, the research comprehensively describes how corporate criminal liability and restorative justice approaches can be effectively applied in Indonesia's criminal justice system. The analysis process involved identifying legal patterns, examining normative coherence, and developing interpretations consistent with Indonesian legal principles and international best practices in restorative justice.

RESULTS

Restorative Justice Framework in Corruption Case Resolution

Legal Framework Analysis:

Indonesia possesses several regulations supporting restorative justice application, though not explicitly regulating it in corruption contexts. Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning Corruption Crime Eradication provides opportunities for judges to consider state loss recovery as a mitigating factor. Article 4 states that state loss recovery can be grounds for sentence mitigation. The 2023 National Criminal Code recognizes corporations as criminal law subjects, opening opportunities for restorative justice application in corruption cases involving corporations (Farida, 2025). However, the main challenge lies in insufficient regulations comprehensively governing restorative justice mechanisms and procedures. This regulatory gap can create legal uncertainty and potential authority abuse in practice (Schormair & Gerlach, 2019). The absence of clear guidelines for implementing restorative justice in corruption cases leaves prosecutors and judges without standardized frameworks for evaluation and decision-making.

Conceptual Foundations:

Restorative justice emphasizes dialogue, mediation, and active participation from all parties involved in criminal acts. Howard Gavin & MacVean (2018), a leading figure in restorative justice, defines this concept as a process involving all parties with interests in a violation to jointly identify and address existing harm, needs, and obligations. In corruption contexts, restorative justice can be interpreted as efforts to reach agreements among perpetrators, victims, and authorities regarding the best ways to recover caused harm (Schmid, 2003). According to Suardi et al. (2024), restorative justice application in corruption cases must fulfill several basic principles including voluntary processes, complete and accurate information regarding all parties' rights and obligations, and fair and non-discriminatory implementation. These principles ensure that restorative processes maintain legitimacy and effectiveness while protecting the interests of all stakeholders (Kirkwood, 2021; Winslade & Williams, 2012).

Case Implementation Example:

Practical application can be illustrated through a social assistance fund corruption case involving a regional official. In this case, restorative justice was applied through mediation between the perpetrator, victims (affected community members), and authorities. The process began with a mediation forum where all parties could express their views and feelings regarding the corruption's impact.

Through open and constructive dialogue, the perpetrator recognized that their actions had harmed many people and triggered distrust toward government. Following the dialogue process, the perpetrator agreed to return misused funds and participate in community empowerment programs, including skills training for affected communities (Isnawan, 2025). The court considered mediation results and the perpetrator's commitment in determining sanctions, deciding to impose lighter punishment than the statutory maximum, given the perpetrator's demonstrated good faith in repairing caused harm (Cruden et al., 2016; Sorokin & Stein, 2021).

Implementation Challenges:

Despite its potential, restorative justice application in Indonesian corruption cases faces various challenges. Primary challenges include resistance from law enforcement and society still adhering to traditional retributive approaches. Many parties argue that imprisonment more effectively provides deterrent effects, while restorative justice is perceived as insufficiently deterrent.

DOI: 10.53905/Gimer.v1i04.36

Managerial Corporate Criminal Liability and Restorative Justice in Indonesian Corruption Cases: A Doctrinal and Policy Analysis.

Additionally, corruption case complexity often involving multiple parties and large state losses creates obstacles in applying this approach. Limited capacity among law enforcement and mediators in applying restorative justice can also become barriers, alongside insufficient effective monitoring mechanisms to prevent authority abuse (Dandurand et al., 2006; Lanni, 2020). Public skepticism remains significant, with concerns that restorative justice might create bad precedents for other corruption perpetrators who might feel they can avoid severe punishment through mediation and loss recovery.

Corporate Criminal Liability Framework and Restorative Justice Integration

Regulatory Framework for Corporate Liability:
As an integral part of corruption eradication efforts in Indonesia, regulating and applying criminal liability to corporations has become crucial. Corporations, as business entities with significant economic influence, are often involved in corruption practices harming the state and society. Therefore, Indonesia's criminal justice system needs effective mechanisms to prosecute corporations involved in corruption crimes (Nelson, 2022; Saleh et al., 2023).

The statutory approach for examining corporate criminal liability begins with Law Number 31 of 1999 as amended by Law Number 20 of 2001 concerning Corruption Crime Eradication. Although not explicitly regulating corporate criminal liability, this law provides legal basis for prosecuting corporations involved in corruption crimes (Article 1 paragraph 3). Additionally, the 2023 National Criminal Code explicitly recognizes corporations as criminal law subjects, meaning corporations can be held accountable for their crimes (Article 48). This recognition represents a progressive step in Indonesia's corruption eradication efforts (Baiquni et al., 2023; Subaidi & Bahreisy, 2024).

Theoretical Foundations:
From a conceptual perspective, corporate criminal liability can be reviewed through various theories. One is the identification theory, stating that actions by corporate organs (such as directors or managers) are considered corporate actions themselves. Thus, if corporate organs commit corruption crimes, the corporation is also considered to have committed those crimes (Lubis et al., 2021; Saragih et al., 2025). Additionally, the aggregation theory can be used, stating that faults or negligence from several individuals within a corporation can be combined to form overall corporate fault (Karimi-Maleh & Ardebili, 2021; Mrabure & Abhulimhen-Iyoha, 2020). In practice, applying criminal liability to corporations still faces various obstacles. One is difficulty proving that corporations intentionally committed corruption crimes. To overcome this obstacle, strict liability or vicarious liability doctrines can be used. Strict liability doctrine states that corporations are responsible for crimes committed by their employees without needing to prove corporate fault. Meanwhile, vicarious liability doctrine states that corporations are responsible for crimes committed by their employees within their work scope (Lubis et al., 2021; Saipudin et al., 2025).

Integration with Restorative Justice:
In restorative justice contexts, this approach emphasizes recovering harm caused by corruption crimes. Restorative justice in corporate contexts not only focuses on punishment but also on efforts to recover state and societal losses and improve internal corporate systems to prevent future corruption crimes(Lokanan, 2022; Spalding, 2014). Restorative justice application can be conducted through mediation among corporations, the state, and society, facilitated by neutral third parties (Eddyono, 2021 (Lokanan, 2022; Schormair & Gerlach, 2019).

Practical Implementation:
The integration of corporate criminal liability with restorative justice principles creates opportunities for more comprehensive corruption resolution. When corporations are held accountable through restorative processes, they not only face punishment but are also required to actively participate in loss recovery and systemic reform. This can include full restitution of misappropriated funds, implementation of enhanced corporate governance mechanisms, and participation in community development programs.

The dual approach of holding corporations criminally liable while applying restorative justice principles offers potential for more effective corruption deterrence and societal restoration. However, successful implementation requires clear regulatory frameworks, enhanced enforcement capacity, and ongoing monitoring to prevent abuse and ensure genuine accountability and reform.

DISCUSSION

Interpretation of Research Outcomes

The findings reveal that Indonesia's legal framework possesses foundational elements for both corporate criminal liability and restorative justice application in corruption cases, yet significant implementation gaps persist. The formal recognition of corporations as criminal subjects in the 2023 National Criminal Code represents a paradigmatic shift in Indonesian criminal law, aligning with international trends in corporate accountability. This development addresses longstanding criticisms that Indonesia's anti-corruption framework inadequately addressed corporate involvement in corruption schemes.

The research demonstrates that restorative justice principles, when properly implemented, offer viable alternatives to purely retributive approaches in corruption cases. The case study of social assistance fund corruption illustrates how mediation-based processes can achieve multiple objectives: recovering state losses, restoring public trust, and facilitating perpetrator accountability and reform. This finding supports Howard Zehr's foundational premise that justice should prioritize harm repair over punishment alone (Zehr, 2004). However, the research also identifies critical challenges. The absence of comprehensive procedural regulations for implementing restorative justice in corruption contexts creates uncertainty and inconsistency in application. Law enforcement officials lack standardized guidelines, potentially leading to arbitrary decision-making or unequal treatment of similar cases. This regulatory gap must be addressed to ensure the legitimate and effective application of restorative justice principles.

Evaluation in Relation to Antecedent Studies

Managerial Corporate Criminal Liability and Restorative Justice in Indonesian Corruption Cases: A Doctrinal and Policy Analysis.

This research aligns with and extends findings from previous studies. Consistent with (Akbar et al., 2023), the research confirms that restorative justice principles can be effectively applied in corruption cases with smaller state losses, emphasizing recovery through restitution and social work. The research extends this finding by demonstrating how restorative approaches can be integrated with corporate criminal liability frameworks, an area not comprehensively addressed in prior literature.

The findings support Sachruddin et al. (2025) in identifying weak enforcement against corporations in corruption crimes and the need for regulatory strengthening. However, this research goes further by proposing specific mechanisms for integrating restorative justice principles into corporate prosecution frameworks, rather than solely advocating for enhanced punishment. This represents a more nuanced approach to corporate accountability that balances deterrence with recovery and reform.

The research also corroborates Handrawan et al. (2025) in recognizing the need for restorative justice reconstruction considering state loss categories to support national economic recovery. This study contributes by providing concrete examples of how such reconstruction could operate in practice, particularly in cases involving corporate perpetrators(Aydın-Aitchison, 2022; Federman, 2017). The practical implementation framework developed in this research offers a blueprint for policymakers and practitioners seeking to operationalize restorative justice principles in corruption prosecutions.

Importantly, this research diverges from purely theoretical approaches by grounding its analysis in both normative legal frameworks and practical case examples. While previous studies have examined either restorative justice or corporate liability in isolation, this research demonstrates their potential synergistic application, contributing novel insights to the field.

Ramifications of the Discoveries

Theoretical Implications:

This research contributes to criminal law theory by demonstrating how restorative justice principles can be integrated with corporate criminal liability doctrines. The findings challenge traditional binary approaches to criminal justice (retributive versus restorative) by showing how hybrid models can achieve more comprehensive justice outcomes. The research extends corporate criminal liability theory by illustrating how identification theory and aggregation theory can operate within restorative frameworks, not merely retributive ones.

Policy Implications:

The research findings have significant implications for Indonesian legal policy and practice. First, legislative reform is necessary to establish comprehensive procedural regulations for implementing restorative justice in corruption cases. Such regulations should specify criteria for case eligibility, mediation procedures, monitoring mechanisms, and consequences for non-compliance with restorative agreements. Clear guidelines would reduce uncertainty and enhance consistency in application. Second, capacity-building initiatives are essential for law enforcement officials, prosecutors, and judges. Training programs should address both the theoretical foundations of restorative justice and practical skills in mediation, stakeholder engagement, and restorative process facilitation. Enhanced capacity would improve implementation quality and reduce resistance based on unfamiliarity or misunderstanding. Third, public education is crucial for building societal acceptance of restorative approaches in corruption cases. Many citizens equate justice with imprisonment, viewing alternative approaches skeptically. Educational campaigns should explain how restorative justice can achieve accountability, deterrence, and recovery more effectively than purely punitive measures, particularly in corporate corruption cases where loss recovery may better serve public interests than incarceration alone.

Practical Implications:

For legal practitioners, the research provides a framework for implementing restorative justice principles in corruption prosecutions. Prosecutors can use the identified criteria to assess case suitability for restorative approaches, while defense attorneys can advocate for restorative resolutions in appropriate cases. Judges gain guidance on incorporating restorative processes into case management and sentencing decisions.

For corporations, the research implications include the need for enhanced compliance programs and internal governance mechanisms. Understanding that criminal liability can extend to corporate entities should incentivize investment in corruption prevention systems. Simultaneously, awareness of potential restorative resolution pathways may encourage early voluntary disclosure and cooperation when violations occur.

Recognition of Research Constraints

Methodological Limitations:

As normative legal research, this study is limited by its reliance on legal texts, court decisions, and secondary sources rather than empirical data collection. While this approach is appropriate for examining legal frameworks and principles, it cannot capture the full complexity of how restorative justice processes function in practice or how various stakeholders experience them. Future research employing empirical methods such as interviews, observations, or surveys could provide valuable complementary insights. The research is also limited by the relatively recent enactment of the 2023 National Criminal Code. With limited implementation history, comprehensive assessment of how the new corporate criminal liability provisions function in practice is not yet possible. Longitudinal research tracking implementation over time would provide more definitive conclusions about effectiveness and challenges.

Scope Limitations:

The research focuses specifically on Indonesia's legal context and may not be generalizable to other jurisdictions with different legal traditions, corruption patterns, or cultural contexts. While the findings may offer insights relevant to other civil law countries or nations facing similar corruption challenges, direct application elsewhere would require careful consideration of local conditions. Additionally, the research examines restorative justice application primarily in corruption cases with relatively clear harm and identifiable victims. Application in more complex corruption schemes involving systemic institutional failures, diffuse harms, or international dimensions may present additional challenges not fully addressed in this research.

Data Limitations:

The limited number of documented cases applying restorative justice principles in corporate corruption prosecutions restricts the empirical foundation for some conclusions. As restorative approaches in this context remain relatively novel in Indonesia, fewer precedents exist for analysis. Future research as more cases emerge would strengthen the empirical basis for evaluating effectiveness and best practices.

CONCLUSION

This research demonstrates that Indonesia possesses a developing legal framework for both corporate criminal liability and restorative justice application in corruption cases, though significant implementation challenges remain. The 2023 National Criminal Code's formal recognition of corporations as criminal subjects represents a crucial advancement in corporate accountability, while existing anti-corruption legislation provides foundations for restorative approaches through provisions allowing consideration of state loss recovery in sentencing.

The research findings indicate that restorative justice principles, when properly implemented, can effectively recover losses and repair relationships between perpetrators, victims, and society in corruption cases. The integration of restorative justice with corporate criminal liability frameworks offers particular promise for addressing corporate corruption comprehensively, balancing accountability with recovery and systemic reform. However, successful implementation requires addressing identified challenges including regulatory gaps, limited enforcement capacity, and public skepticism.

Based on these findings, several recommendations emerge. First, comprehensive procedural regulations for implementing restorative justice in corruption cases must be developed, specifying eligibility criteria, mediation procedures, monitoring mechanisms, and compliance enforcement. Second, capacity-building programs for law enforcement officials, prosecutors, and judges should be implemented to enhance understanding and practical skills in restorative justice application. Third, public education initiatives should build societal acceptance of restorative approaches by demonstrating their effectiveness in achieving accountability, deterrence, and recovery. Finally, this research demonstrates that moving toward a recovery-oriented legal paradigm in corruption prosecution is both feasible and desirable for Indonesia. By integrating restorative justice principles with corporate criminal liability frameworks, Indonesia can develop more comprehensive, effective, and humane approaches to corruption eradication that serve not only punitive functions but also recovery, restoration, and prevention objectives. Such an integrated approach aligns with human values and social justice principles while advancing national development goals.

Future research should employ empirical methods to examine how restorative justice processes function in practice, track longitudinal outcomes of restorative versus purely retributive approaches, and develop refined models for integrating restorative principles in complex corporate corruption cases. Comparative research examining restorative justice application in corruption cases across different jurisdictions could also yield valuable insights for policy development and implementation improvement.

ACKNOWLEDGMENTS

CONFLICT OF INTERESTS

REFERENCES

Akbar, A. F. R., Sakti, L. O. A., & Jafar, F. H. (2023). Penerapan Restorative Justice Dalam Perkara Korupsi Sebagai Wujud Peradilan Sederhana, Cepat, dan Biaya Ringan. *Jurnal Ius Constituendum*, *8*(2), 239. https://doi.org/10.26623/jic.v8i2.6822

Ariyanny, R., Bae, S., Dermawan, M. K., & Bosch, A. (2023). Disgorgement of Profits: An Alternative Solution to Stolen State Assets' Recovery from Corporate Financial Crimes. *Hasanuddin Law Review*, *9*(2), 139. https://doi.org/10.20956/halrev.v9i2.4622

Aydın-Aitchison, A. (2022). Bringing together the criminologies of atrocity and serious economic crimes. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.4126200

Baiquni, M. I., Adiyatma, S. E., Saputri, A. D., Julianto, R., Arifin, R., & Fibrianti, N. (2023). Criminalization Arrangements for Corporations (Comparative Study of Indonesia and Australia). *Unnes Law Journal*, *9*(2), 489. https://doi.org/10.15294/ulj.v9i2.74129

Bisschop, L., Bociga, D., Kluin, M., & Homer, E. M. (2025). Examining the multifaceted harms of corporate and white-collar crime. *Crime Law and Social Change*, *83*(1). https://doi.org/10.1007/s10611-025-10198-6

Cahyani, T. D., & Wardoyo, Y. P. (2022). Efforts of apparatus law enforcement in realizing restorative justice in asset recovery results of corruption. *AMCA Journal of Community Development*, *2*(1), 15. https://doi.org/10.51773/ajcd.v2i1.109

Coffee, J. C. (2021). Crime and the Corporation: Making the Punishment Fit the Corporation. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.3914961

Consequences of Corruption at the Sector Level and Implications for Economic Growth and Development. (2015). In *OECD eBooks*. Organization for Economic Cooperation and Development. https://doi.org/10.1787/9789264230781-en

Managerial Corporate Criminal Liability and Restorative Justice in Indonesian Corruption Cases: A Doctrinal and Policy Analysis.

Cruden, J. C., O'Rourke, S., & Himmelhoch, S. (2016). The Deepwater Horizon Oil Spill Litigation: Proof of Concept for the Manual for Complex Litigation and the 2015 Amendments to the Federal Rules of Civil Procedure. *Michigan Journal of Environmental & Administrative Law*, 65. https://doi.org/10.36640/mjeal.6.1.deepwater

Dandurand, Y., Griffiths, C. T., & Crime. (2006). *Handbook on restorative justice programmes*. http://search.ebscohost.com/login.aspx?direct=true&scope=site&db=nlebk&db=nlabk&AN=182101

Faharuddin, R., & Hakim, J. (2023). Restorative Justice for Corruption Cases the Settlement of Corruption Cases: is it Possible? *Yuridika*, *38*(1), 73. https://doi.org/10.20473/ydk.v38i1.42511

Farber, S., Amir, G., & Inbar, S. (2025). Will You Sweep Away the Righteous with The Wicked?' Third-Party Rights in Forfeiture Law. *Criminal Law Forum*. https://doi.org/10.1007/s10609-025-09513-6

Farida, Q. 'Aini S. (2025). Transforming Criminal Justice System through Restorative Justice Approach in the New National Criminal Code. *SHS Web of Conferences*, *221*, 3004. https://doi.org/10.1051/shsconf/202522103004

Federman, S. (2017). Genocide Studies and Corporate Social Responsibility: The Contemporary Case of the French National Railways (SNCF). *Genocide Studies and Prevention*, *11*(2), 13. https://doi.org/10.5038/1911-9933.11.2.1390

Gavin, P., & MacVean, A. (2018). Police perceptions of restorative justice: Findings from a small-scale study. *Conflict Resolution Quarterly*, *36*(2), 115. https://doi.org/10.1002/crq.21235

Handrawan, H., Faisal, F., Nur, F., & Pratama, A. (2025). Rekonstruksi Restoratif Justice Dalam Pemberantasan Korupsi: Membangun Keadilan Menuju Indonesia Emas 2045. *JURNAL HUKUM IUS QUIA IUSTUM*, *32*(2), 475. https://doi.org/10.20885/iustum.vol32.iss2.art9

Isnawan, F. (2025). Community-Based Restorative Justice for Offenders With Mental Disorders in Indonesia. *JURNAL USM LAW REVIEW*, *8*(3), 1665. https://doi.org/10.26623/julr.v8i3.12636

Karimi-Maleh, H., & Ardebili, M. A. (2021). Criminal Liability for other Behavior by Looking at Vote in Courts. *International Journal of Multicultural and Multireligious Understanding*, *8*(9), 220. https://doi.org/10.18415/ijmmu.v8i9.3018

Kholiq, A., & Gunarto, G. (2021). Concept of Criminal Law on Corruption of Corporate Criminal Liability System Based on Justice Value. *Jurnal Daulat Hukum*, *4*(1), 82. https://doi.org/10.30659/jdh.v4i1.14205

Kirkwood, S. (2021). A practice framework for restorative justice. *Aggression and Violent Behavior*, *63*, 101688. https://doi.org/10.1016/j.avb.2021.101688

Lanni, A. (2020). Taking Restorative Justice Seriously. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.3797755

Lokanan, M. (2022). Restorative Justice: Application to Corporate Fraud. In *Accounting, finance, sustainability, governance & fraud* (p. 137). Springer Nature. https://doi.org/10.1007/978-981-16-9499-8_8

Lubis, M. R., Putra, P. S., & Saragih, Y. M. (2021). Corporate Criminal Liability for Criminal Acts of Corruption. *Jurnal Pembaharuan Hukum*, *8*(1), 48. https://doi.org/10.26532/jph.v8i1.15234

Maroni, M., Ariani, N. D., & Putri, D. E. (2021). The Reconstruction Of The Criminal Justice System For Addressing Corruption Crime In The Framework Of Supporting National Development. *Cepalo*, *5*(1), 39. https://doi.org/10.25041/cepalo.v5no1.2231

Marzuki, P. M. (2007). *Penelitian hukum / Peter Mahmud Marzuki*. *2005*(2005), 1. http://library.um.ac.id/free-contents/index.php/buku/detail/penelitian-hukum-peter-mahmud-marzuki-31465.html

Mediansyah, B. (2022). Restorative Assessment Based On The Results Of Integrated Assessment Prosecution Of Restorative Justice Abuse. *Cepalo*, *6*(1), 47. https://doi.org/10.25041/cepalo.v6no1.2648

Mohamed, N., Gnanasegaran, A. a p K., Sultan, N., Husin, S. J. M., & Perwitasari, W. (2023). Section 17a Of The Malaysian Anti-Corruption Act: The Corporate Implementation Perspectives. *The European Proceedings of Social & Behavioural Sciences*, *131*, 809. https://doi.org/10.15405/epsbs.2023.11.67

Mousourakis, G. (2018). Restorative justice: Perspectives on contemporary theoretical and empirical issues. *Hungarian Journal of Legal Studies*, *59*(3), 243. https://doi.org/10.1556/2052.2018.59.3.1

Mrabure, K. O., & Abhulimhen-Iyoha, A. (2020). A Comparative Analysis of Corporate Criminal Liability in Nigeria and Other Jurisdictions. *Beijing Law Review*, *11*(2), 429. https://doi.org/10.4236/blr.2020.112027

Nelson, F. M. (2022). In Search of a Deferred Prosecution Agreement Model for Effective Anti-Corruption Framework in Indonesia. *Hasanuddin Law Review*, *8*(2), 122. https://doi.org/10.20956/halrev.v8i2.3292

Nugroho, F., Hartiwiningsih, H., & Handayani, I. G. A. K. R. (2025). Rethinking Subsidiary in Corruption Cases: Indonesian Experiences. *Journal of Human Rights Culture and Legal System*, *5*(2), 686. https://doi.org/10.53955/jhcls.v5i2.714

Omowon, A., & Kunlere, A. S. (2024). Restorative justice practices: Bridging the gap between offenders and victims effectively. *World Journal of Advanced Research and Reviews*, *24*(3), 2768. https://doi.org/10.30574/wjarr.2024.24.3.3978

Pujiyono, P. (2016). Corporation Criminal Responsibility Model Based On Restorative Justice Approach In Indonesia. *Diponegoro Law Review*, *1*(1), 127. https://doi.org/10.14710/dilrev.1.1.2016.127-142

Ruhiyat, S. M., Ismansyah, I., & Mulyati, N. (2019). Application of Republic of Indonesia Supreme Court Regulation No. 13 of 2016 Concerning Procedures for Subscribing to Criminal Cases by Corporations in Corporate Criminal Responsibility in Indonesia Based on the Decision of the Central Jakarta District Court Number: 94 / Pid.Sus-TPK / 2017 / PN. Jkt.Pst. *International Journal of Multicultural and Multireligious Understanding*, *6*(2), 385. https://doi.org/10.18415/ijmmu.v6i2.725

Sachruddin, S., Kadir, Y., & Bunga, M. (2025). Penegakan Hukum Pidana terhadap Korporasi dalam Tindak Pidana Korupsi. *Jurnal Hukum Administrasi Publik Dan Negara*, *2*(3), 52. https://doi.org/10.62383/hukum.v2i3.262

Saipudin, L., HS., S., Rodliyah, & Wulandari, L. (2025). *The Concept of Corporate Criminal Liability in the Indonesian Criminal Law System*. https://doi.org/10.29303/ius.v13i2.1817

DOI: 10.53905/Gimer.v1i04.36

Managerial Corporate Criminal Liability and Restorative Justice in Indonesian Corruption Cases: A Doctrinal and Policy Analysis.

Saleh, S., Nurjaya, I. N., Suryokumoro, H., Noerdjasakti, S., & Zerlina, Z. (2023). Sanctions For The Return Of State Finances By Corporations In The System Of Corruption Justice System. *Journal of Public Administration Finance and Law*, *28*, 409. https://doi.org/10.47743/jopafl-2023-28-32

Saragih, H. Y., Chandra, T. Y., & Paparang, S. T. (2025). Pertanggung Jawaban Pidana Korporasipelaku Tindak Pidana Korupsidalam Tata Kelola Niaga Komoditas Di Indonesia. *SINERGI Jurnal Riset Ilmiah*, *2*(8), 3705. https://doi.org/10.62335/sinergi.v2i8.1639

Sari, N. K. A. (2023). Criminal Liability for Corporate Crime in Indonesia. *AL-MANHAJ Jurnal Hukum Dan Pranata Sosial Islam*, *5*(1), 867. https://doi.org/10.37680/almanhaj.v5i1.2687

Schmid, D. J. (2003). Restorative Justice: A New Paradigm for Criminal Justice Policy. *Victoria University of Wellington Law Review*, *34*(1), 91. https://doi.org/10.26686/vuwlr.v34i1.5799

Schormair, M. J. L., & Gerlach, L. M. (2019). Corporate Remediation of Human Rights Violations: A Restorative Justice Framework. *Journal of Business Ethics*, *167*(3), 475. https://doi.org/10.1007/s10551-019-04147-2

Soekanto, S., & Mamudji, S. (2015). *Penelitian hukum normatif : suatu tinjauan singkat*. http://katalog.pustaka.unand.ac.id//index.php?p=show_detail&id=61414

Sorokin, L. T., & Stein, J. S. (2021). Restorative Federal Criminal Procedure. *Michigan Law Review*, 1315. https://doi.org/10.36644/mlr.119.6.restorative

Spalding, A. B. (2014). Restorative Justice for Multinational Corporations. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.2403930

Sriwidodo, J., & Tumanggor, M. (2024). Regulation of Corporate Criminal Liability According To Law Number 1 Year 2023 On The Criminal Code. *Krtha Bhayangkara*, *18*(1), 197. https://doi.org/10.31599/krtha.v18i1.1650

Suardi, I., Rossieta, H., Djakman, C. D., & Diyanty, V. (2024). Procurement governance in reducing corruption in the indonesian public sector: a mixed method approach. *Cogent Business & Management*, *11*(1). https://doi.org/10.1080/23311975.2024.2393744

Subaidi, J., & Bahreisy, B. (2024). The Legal Position of Corporate Crime in Indonesia. *The International Journal of Law, Social Science, and Humanities*, *1*(1), 50. https://doi.org/10.70193/ijlsh.v1i1.143

Suhariyanto, B. (2018). Urgensi Pembangunan Yurisprudensi Pemidanaan Korporasi Pelaku Korupsi Untuk Efektivitas Penegakan Hukum Di Indonesia / Urgency Of Jurisprudency Development Of Corporation Punishment Of Corruption Actors For Effectiveness Of Law In Indonesia. *Jurnal Hukum Dan Peradilan*, *7*(3), 459. https://doi.org/10.25216/jhp.7.3.2018.459-482

Thomas, W. R. (2019). Incapacitating Criminal Corporations. *Deep Blue (University of Michigan)*. https://doi.org/10.7302/22506

Wangga, M. S. E., Tawang, D. A. D., Sabirin, A., & Esquivel, A. H. (2022). Criminal Liability of Political Parties from the Perspective of Anti-Money Laundering Act. *Journal of Indonesian Legal Studies*, *7*(1), 229. https://doi.org/10.15294/jils.v7i1.54534

Winslade, J., & Williams, M. (2012). *Safe and Peaceful Schools: Addressing Conflict and Eliminating Violence*. https://doi.org/10.4135/9781483387420

Yani, A., Febriansyah, M., & Yusuf, I. A. (2023). Restorative Justice Policy as Legal Politics for Handling Corruption Crimes in Indonesia. *International Journal of Academic Research in Accounting Finance and Management Sciences*, *13*(3). https://doi.org/10.6007/ijarafms/v13-i3/19502

Zehr, H. (2004). Commentary: Restorative justice: Beyond victim-offender mediation. *Conflict Resolution Quarterly*, *22*, 305. https://doi.org/10.1002/crq.103

Zenker, O., Zenker, O., Boggenpoel, Z.-Z. T., Mabasa, B., Plessis, E. W. J. du, Pienaar, J., Brand, D., Hall, R., Weeks, S. M., Beinart, W., Walker, C., Satgar, V., Klug, H., & Ferguson, J. (2024). Beyond Expropriation Without Compensation. In *Cambridge University Press eBooks*. Cambridge University Press. https://doi.org/10.1017/9781009380829