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LAW ENFORCEMENT FOR CORPORATES WHO PERFORMS THE CRIMINAL ACTION OF MONEY LAUNDERING IN THE CONTEXT OF ASSET RETURN

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Abstract:

The results of the risk analysis of domestic money laundering (TPPU) show that corporations and individuals are perpetrators of money laundering offenses which are included in the high risk category according to the perpetrators of money laundering offenses. There are difficulties in determining legal subjects, there is also a legal vacuum for perpetrators to repeat money laundering offenses. The purpose of this research is to know the regulation of corporate responsibility in the crime of money laundering and to explain the law enforcement of corporate responsibility in the crime of money laundering. The research method used is normative juridical with a statutory approach. Literature study data collection techniques and methods of analyzing research materials with the method of interpreting the rules of law. The results of the research are: 1) The regulation of corporate responsibility in the crime of money laundering in Law Number 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering Article 6 jo. Article 7. 2) Law enforcement on corporate liability in the crime of money laundering nationally and regionally has a legal system, namely regulations from the Executive, Judiciary and Other institutions outside the Executive and Judiciary. Criminal sanctions given to corporations must be in the framework of returning assets to the state and society

Keywords: Corporate Liability, Money Laundering, Asset Recovery

INTRODUCTION

According to Chamdani, a corporation (Chamdani Wawan Setiabudi, 2022)is an entity outside of humans but is likened to or considered as a person who is made a legal subject. According to Sutan Remy Sjahdeini, the corporation can be seen from its form, it can be given a narrow meaning and a broad meaning. Corporations in a narrow sense are only in the form of legal entities, while in a broad sense corporations are not only in the form of legal entities but also those that are not in the form of legal entities besides being in the form of organized groups of people and organized assets (Sjahdeini, 2017).

The development of the industrial sector has had a positive impact on corporate progress to further expand market reach in Indonesia. The domino effect is that corporations automatically become compelled to meet the target market, in order to gain an advantage in a business competitive situation (Chamdani Wawan Setiabudi, 2022). When meeting such business targets, corporations may use fraudulent methods and violate the rule of law. This is what is referred to as a crime by the corporation.

crime can be interpreted as a behavior or action that is intentionally carried out by a person or several people who act for and on behalf of a business entity or company, whether a legal entity or not a legal entity, which is contrary to the provisions of laws and regulations, which is categorized as a criminal offense and can be requested. criminal liability (Chamdani Wawan Setiabudi, 2022).

Apart from the factor of business competition, Stevan Box provides other factors that support the occurrence of corporate crime, namely: government policies that hinder corporate growth and profits, wages that burden corporations, violate consumer rights so that corporate profits increase and corporations make a bad contribution to society such as make a fictitious project (Kristian, 2016).

Grabosky and Braithwaite in (Chamdani Wawan Setiabudi, 2022)corporate crimes include securities violations, tax evasion, violations of occupational health and safety protection, environmental destruction, consumer fraud, violations of workers' rights as well as discriminatory and monopolistic practices.

Another corporate crime is the Crime of Money Laundering. This info is based on the results of domestic ML risk analysis, the following things are known:((PPATK), 2021)

1. Corporations and individuals are ML perpetrators who are included in the high risk category according to ML perpetrators.
2. Officials from Legislative and Government Institutions, and Employees of BUMN/BUMD are types of individual work profiles that are categorized as high risk.
3. Limited Liability Companies (PT) have a high risk as perpetrators and means of ML.
4. Property Companies or Property Agents, Commercial Banks are industrial sectors that are categorized as high risk as means of ML.
5. The use of false identities, structuring, the use of corporations (legal persons), the use of sectors that are not properly regulated are ML typologies which are in the high risk category.

Further analysis of the foreign risk of ML in *laundering offshore (LO) or foreign risk* , namely money laundering carried out abroad where the original crime occurred in the country (Indonesia), it is known that Industry is a type of business sector that is categorized as high risk of ML. Furthermore, the business sector of Distribution, Retail Trade, Export/Import, Public Transportation, Mining, Construction is a type of business sector categorized as medium threat of TPPU ((PPATK), 2021).

The popular crime of money laundering in Indonesia can be explained as the activity of transferring, using or carrying out other actions on the proceeds of criminal acts which are often committed by organized crime *or* individuals who commit acts of corruption, narcotics trafficking and other criminal acts. This is aimed at hiding or obscuring the origin of the money originating from the proceeds of the crime so that it can be used as if it were legitimate money without being detected that the money came from legal activities (Yunus Husein, 2003).

Definition of the Crime of Money Laundering based on the PPTPPU Law:

Article 1 point 1

Money laundering is any act that fulfills the elements of a criminal act in accordance with the provisions of this Law. The definition of the crime of money laundering in the PPTPPU law limits the crime of money laundering to the elements of the crime contained in the law.

The opinion of Teguh Sulistia and Aria Zurnetti (Budi Handoyo, 2017)regarding money laundering is that there are certain characteristics that assets in the form of money owned as proceeds of crime are generally not directly spent or used by criminals because if they are used directly they will be easily traced by law enforcement officials regarding the source of obtaining assets. the. Criminals who entrust the proceeds of crime into the legal system.

Safekeeping of proceeds of crime into the legal financial system, for example, entering legal corporations by buying shares of companies that have legal and operational validity and are traded on the stock exchange. Such procedures display the effect that the corporation has legitimate activities (Rachman, 2019).

According to AS Mahmoedin, in addition to entering illegal capital into legal shares, there are also several modus operandi that are generally carried out by perpetrators of money laundering crimes, including through capital cooperation, through credit collateral, through foreign travel, through disguised domestic businesses, through undercover gambling, through disguised documents, through foreign loans, and through engineering foreign loans (Perbawa, 2015).

A person who commits a crime can be held accountable when he fulfills the elements of guilt including: (Wenno V., 2021)being able to take responsibility, there is an inner relationship between the perpetrator and what he did, there is no reason to erase mistakes/reasons for forgiveness, and it is true that a crime has been committed. However, it is different when the corporation is doing it. Corporations are a group of people who are organized so that a legal mechanism is needed that differs in the number of perpetrators when a crime occurs.

Apart from difficulties in determining legal subjects, there is also a legal vacuum for perpetrators to repeat money laundering. For example with a fake identity or stealing another identity. This means that corporations can be used as a means either directly or indirectly by perpetrators of criminal acts who are the beneficiaries of the proceeds of money laundering and terrorism financing, for which so far there has been no regulation so it is necessary to regulate the application of the principle of recognizing the beneficial owners of corporations (Agustianto, 2022).

These existing legal instruments should be maximally utilized for law enforcement on money laundering by corporations. These legal instruments can be developed in the form of inter-agency cooperation so as to form an Anti-Money Laundering Regime ((PPATK), 2021). This collaboration will later create what the community has been waiting for as Legal Certainty.

Based on the background description, the writer is interested in researching "Corporate Responsibility in Money Laundering Crimes". The formulation of the problem to be discussed is:

a. How is Corporate accountability regulated in Money Laundering Crimes?
b. How is corporate responsibility law enforced in money laundering crimes?

RESEARCH METHODS

This type of legal research includes normative juridical legal research (Soerjono Soekanto, 2001) . The approach to research that the author applies is an analytical approach (Lexy. J. Moleong, 2003) and a statute approach , that is, a research conducted by examining all relevant laws and regulations. with the legal issues being handled (Peter Mahmud Marzuki, 2010) .

The types and sources of legal materials used in normative legal research consist of (Compilers, 2020) : Primary legal materials are Law No. 31/1999 jo. Law No. 20 of 2001 concerning the Eradication of Corruption Crimes. Secondary

Law Materials book on Criminal Accountability of Corruption Crimes and State Losses. Tertiary Legal Materials in the form of Reports from Indonesian Corruption Watch.

Data Collection Technique is by techniques (methods) of Library Studies (Compilers, 2020) . Analysis Legal Materials by means of legal interpretation (interpretation) based on regulations (Sudikno Mertokusumo 2, 2004) . The concept to be used is Corporate Criminal Liability. The theory used is the Theory of Legal Certainty.

DISCUSSION

Regulation of corporate responsibility in money laundering crimes

The Corporate Criminal Responsibility Model traces its history, originally originating from the Law on Hoarding of Goods or which is well-known in Law no. 71 Drt of 1955 concerning Economic Crimes, then this model was applied in Law no. 15 yrs. 2002 concerning the Crime of Money Laundering (TPPU Law)., Law no. 23 of 1997 concerning the Environment, Law No. 31 of 1999 juncto Law no. 20 of 2001 concerning Corruption Crimes.

This means that the existence of a model of criminal responsibility by corporations experiences progressive development so that it can answer legal needs and challenges according to the times. This progressive law is in line with Sudarto's opinion that efforts to translate and realize the desires of criminal law into reality. Criminal Law Policy is also commonly known as Criminal Law Renewal (Barda Nawawi Arief, 2008).

The urgency of implementing corporations as legal subjects who must be held accountable for their crimes is due to the need in the court system to resolve criminal cases involving large corporations. The alternative is to arrange arrangements which state that corporations as subjects of criminal acts and their criminal responsibility are placed specifically outside the Criminal Code. (Article 103 of the Criminal Code) but of course still referring to the Criminal Code as a general guideline (Wieke Dewi Suryandari, 2022).

Regulations outside the Criminal Code specifically stipulate that corporate subjects who commit money laundering crimes can be held accountable based on Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes.

Accountability for Criminal Sanctions for Money Laundering is regulated in:

Article 6 Paragraph (2) Implementation Criteria:

1) Performed or Ordered by Corporate Control Personnel
2) Done for the Fulfillment of Corporate Purposes;
3) In Accordance with the Duties and Functions of the Actor or the Giver of the Order;
4) Done By Providing Benefits To Corporations.

Article 7 paragraph (1)

"The principal sentence imposed on Corporations is a maximum fine of Rp. 100,000,000,000.00 (one hundred billion rupiah). (2) In addition to fines as referred to in paragraph (1), additional penalties may also be imposed on Corporations in the form of: a. announcement of the judge's decision; b. freezing of part or all of the Corporation's business activities; c. repeal c. revocation of business license; d. dissolution and/or prohibition of the Corporation; e. confiscation of corporate assets for the state; and/or f. corporate takeover by the state".

Basically, the criminal responsibility system for corporations that commit money laundering crimes does not stand alone. This is because the law must first determine who is the subject who can be held responsible for an action that is prohibited by law and has appropriate grounds for punishment (Roki Panjaitan, 2020). When the process of determining the subject can be selected based on the applicable theory.

There are at least four corporate criminal responsibility systems, namely:

a.) Corporations and Management As Actors And Both Are Responsible.
b.) Acting Corporations and Responsible Corporations.
c.) Corporate Actions and Responsible Management.
d.) Management Acts and is Responsible.

The paradigm that applies in Indonesia is to impose corporate criminal responsibility on the leaders of the corporate management system. The reason is, the corporation must be controlled by the system controller (*directing mind*) (Muladi dan Dwidja Priyatno, 2015). This paradigm makes the Director's position the main responsibility for the occurrence of acts of violation of the law even though it is not the Director himself who wishes. For example, if there is a mistake made by a subordinate, the director will bear the legal consequences.

If it is associated with several theories of corporate criminal responsibility such as *the identification theory,* it is still required that the position and authority of the person concerned is related to the crime committed. Muladi argues that through the identification doctrine it can be seen how companies can commit a number of offenses directly through people who are very closely related to the company (Barda Arief, 2008). Identification theory cannot be applied to individual actions that are not related to the corporation (Nyoman Serikat Putra Jaya, 2016).

Furthermore, there is another theory of corporate responsibility, namely the Vicarious Liability Theory of Responsibility. This theory places more emphasis on the responsibility of corporate management as agents of the corporation's actions. which essentially determines that the actions of a subordinate will be associated with the corporation (Nyoman Serikat Putra Jaya, 2016).

Lastly is the Aggregation Theory which states that criminal liability can be imposed on a legal entity if the act is committed by a number of people who fulfill the elements of an offense which are interrelated and not independent (Nyoman Serikat Putra Jaya, 2016).

Regarding the problem of the inner relationship of the perpetrators of the crime of money laundering, Hanafi Amrani in Roland Barus states that the existence (*actus reus*) of money laundering crimes includes changing or transferring wealth, hiding or disguising the true nature of the source, location, disposition, movement of rights or ownership. for property, acquisition, possession or use of wealth, and participation in complicity or conspiracy to commit, attempt to do, assist, encourage, facilitate and support (Barus, 2016).

While the subjective element (*mens rea*) is seen from the actions of a person who knowingly, knowingly or reasonably suspects that assets originate from the proceeds of crime, with the intention of hiding or disguising these assets (M Jawardi, 2016).

According to Philips Darwin, the corporation is the perpetrator of a crime, and at the same time responsible, because in matters of economic and fiscal crime the profits obtained by the corporation and the losses that have been incurred are very different. Therefore, in addition to *the directing mind* which should be subject to criminal responsibility, corporations can also be held criminally responsible for criminal acts that have been committed through the corporation's management (Darwin Philips, 2012).

An example of a corporate case that is liable for committing the crime of money laundering is the PT Jiwasraya case. It turned out that PT Jiwasraya officials had committed a money laundering crime. Total state losses reached IDR 16 trillion, including unfulfilled insurance claims from customers. As a result PT. Jiwasraya is known to be unable to pay customer insurance claims. Based on the Money Laundering Law, the suspect Main Director of PT Jiwasraya has been sentenced to more than 10 years in prison for causing losses to the state of up to IDR 2.314 trillion and violating Article 3 of the PPTPPU Law (Putusan Pengadilan, 34/Pid.Sus-TPK/2020/ PN.Jkt.Pst.).

Corporations that commit money laundering crimes should be held criminally liable for their mistakes because the amount of losses incurred is not small. Criminal liability relates to the principle of *Geen straf zonder schuld* (Givari Muslim, 2022). This means that a person cannot be held accountable if he has not made a mistake, and vice versa. Even though the Criminal Code does not explain a person's ability to give specific responsibility, the Criminal Code does mention the person's ability to take responsibility negatively (Eddy Hiariej O.S., 2016).

LAW ENFORCEMENT OF CORPORATE LIABILITY IN THE CRIME OF MONEY LAUNDERING

The characteristics of corporate crime based on the results of observations made by researchers so far have been growing and varied, crimes committed by corporations have their own characteristics compared to conventional crimes or crimes in general, including: methods that are difficult to detect (low visibility *)* , criminal law is complex (*complexity*), there is a spread of responsibility (*diffusion responsibility*), criminal acts have an impact on the number of victims (*diffusion victimization*), law enforcement is very weak and the application of law is unclear (*ambiguity law*) (Chamdani Wawan Setiabudi, 2022).

The complexity can be proven by the practice of money laundering which is carried out in stages, including: (Rahmawati, 2021).

1.Stages of Placement of Funds or placement¸ this stage is a behavior carried out by the perpetrator in order to place money, assets or funds obtained from the proceeds of a crime.

2.The layering stage, this stage is one of the processes for the crime of money laundering with the aim of separating the results of the crime that have been obtained from the previous crime after carrying out the placement process in the first stage;

3.Merger or integration stage, this stage is an activity to use assets that are already seen as legitimate with the aim of direct use, investment, financing to build a legitimate business, or finance criminal acts.

Enforcement of money laundering crimes both nationally, regionally and globally through cooperation between countries. This movement is caused by the rise of money laundering, even though not many countries have developed a legal system to combat or define it as a crime (Darwin, 2012).

As for the basic form of regulation to assist the process of law enforcement

1. Government Regulation of the Republic of Indonesia Number 43 of 2015 concerning Reporting Parties in the Prevention and Eradication of Money Laundering Crimes as amended by Government Regulation Number 61 of 2021
2. Government Regulation of the Republic of Indonesia Number 2 of 2016 concerning Procedures for Submission of Data and Information by Government Agencies and Private Institutions in the Prevention and Eradication of Money Laundering Crimes
3. Government Regulation Number 99 of 2016 concerning Carriage of Cash and/or Other Payment Instruments into or Out of the Indonesian Customs Area
4. Presidential Regulation Number 117 of 2016 concerning Amendment to Presidential Regulation Number 6 of 2012 concerning the National Coordinating Committee for the Prevention and Eradication of Money Laundering Crimes, it has been stipulated the formation of the National Coordinating Committee for the Prevention and Eradication of Money Laundering Crimes (Committee for Money Laundering Crimes) chaired by the Coordinating Minister for Politics, Law and Security with representatives of the Coordinating Minister for the Economy and the Head of PPATK as secretary of the TPPU Committee. This committee is tasked with coordinating the handling of prevention and eradication of money laundering crimes.

5. Presidential Regulation Number 13 of 2018 concerning Application of the Principle of Recognizing Beneficial Owners of Corporations in the Context of Prevention and Eradication of Money Laundering Crimes and Terrorism Financing Crimes.

6. Supreme Court Regulation Number 13 of 2016 concerning Procedures for Handling Criminal Cases by Corporations (Perma 13/2016)

Article 4 paragraph (2) Perma 13/2016 stipulates that in imposing a sentence on a corporation, the judge can judge the corporation's mistakes, including: First, the corporation can gain profits or benefits from the crime or the crime is committed for the benefit of the corporation; Second, corporations allow criminal acts to occur; or Third, the corporation does not take the necessary steps to take precautions, prevent a larger impact and ensure compliance with applicable legal provisions in order to prevent a crime from occurring.

Article 12 Perma 13/2016 concerning Indictments against Corporations still refers to the Criminal Procedure Code (KUHAP). The substance of the indictment against the corporation is the name of the corporation, place, date of establishment and/or number of the articles of association/deed of establishment/regulations/documents/agreement as well as the last amendment, place of domicile, nationality of the corporation, type of corporation, form of activity/business and identity of the management representing ; Careful, clear and complete description of the crime charged with mentioning the time and place where the crime was committed in accordance with Article 143 paragraph (2) of the Criminal Procedure Code.

Article 14 of Perma 13/2016 states that Corporate Information is valid evidence. The evidentiary system in handling criminal acts committed by corporations follows the Criminal Procedure Code and procedural law provisions which are specifically regulated in other laws.

7. Attorney General Regulation No. 28 of 2014 concerning Guidelines for Handling Criminal Cases with Corporate Legal Subjects. Important points in the Attorney General's Regulation are regarding Criteria for Corporate Responsibility for: a. Corporations; b. Corporate Management/ Giving Orders/ Leaders in committing criminal acts/ Corporate Control Personnel.

8. PPATK Circular Letter Number 7 of 2017 concerning Guidelines for the Application of the Principle of Recognizing Service Users for Providers of Other Goods and/or Services.

9. SEOJK Number 11/SEOJK.05/2021 concerning Guidelines for Implementing Anti-Money Laundering and Combating the Financing of Terrorism Programs for Microfinance Institutions.

The purpose of enforcing the ML law will have a positive effect on the development of the national economy. With increased law enforcement, legal certainty, order and justice will improve and the crime rate will decrease, and in turn the stability and level of public trust in the financial system will improve (Rina Indriati, 2022).

According to Muhammad Ilham, if the main and additional criminal sanctions imposed on corporations are viewed from the perspective of an economic analysis of criminal law, then the provisions for criminal sanctions for the Crime of Money Laundering against Corporations are relevant to the principles of rationality and efficiency. Furthermore, the application of confiscation sanctions, Corporate Assets or Corporate Controlling Personnel is seen as in line/relevant with the principle of efficiency because in this case the state does not incur costs. However, the provisions for imprisonment as a substitute are seen as less efficient because the state will incur costs to meet the needs of the perpetrator (convict) while he is serving his sentence. However, the losses that will be experienced by the state can be minimized (M. Ilham Wira Pratama, 2022).

Additional criminal law enforcement was created under the Disability Theory. The Disablement Theory is intended so that corporations can be paralyzed with all operational activities, both in real and juridical terms. The theory of paralysis is proven in Article 7 paragraph (2) of the PPTPPU Law regarding additional penalties that can be imposed on Corporations (M. Ilham Wira Pratama, 2022).

Based on law enforcement policies, it must comprehensively involve elements within a country, namely the legislature, executive and judiciary. The judiciary can request institutions that are authorized to examine financial transactions nationally and internationally. This institution is the Financial Transaction Reports and Analysis Center (PPATK) which is outside the legislature, executive and judiciary. The function of PPATK is a central institution (focal point) that coordinates the implementation of efforts to prevent and eradicate money laundering in Indonesia. Internationally PPATK is a Financial Intelligence Unit (FIU) which has the duty and authority to receive reports relating to financial transactions, conduct analysis of financial transaction reports and forward the results of the analysis to law enforcement agencies (Yustiavandana, 2022).

Apart from that, there are other mechanisms to prevent and identify potential money laundering crimes through mechanisms Know Your Customer Principles by Financial Service Providers (PJK). Later PJK will be asked to understand the profile of customers, especially Corporations. When the PJK performs its function, it will find two possibilities. The first is being able to identify suspicious financial transactions (TKM) involving customers. TKM occurs when a customer's financial transactions deviate from the customer's normal transaction pattern. The second is that PJKs are required to report cash financial transactions (TKT) amounting to IDR 500 million or more in one day. If the PJK finds TKM and/or TKT, the PJK is required to report the transaction to the Financial Transaction Reports and Analysis Center (PPATK) (Bambang Setiono, 2005).

One of the cases that has completed the law enforcement process is the money laundering case by PT Putra Ramadhan (PT Tradha) as the suspect. The initial suspicion was that the former Regent of Kebumen, Mohammad Yahya, had laundered money using PT Tradha. Then in 2016-2017, PT Tradha used the identities of five other companies to

win eight projects in Kebumen Regency with a total project value of IDR 51 billion. PT Tradha receives money from the contractors which is a project fee within the Kebumen Regency Government of around IDR 3 billion. The money is treated as if it were a debt. In the PT ME case, the company allegedly gave money to former DPR Commission I member Fayakhun Andriadi in the amount of US$911,480 in stages. Director of PT Merial Esa Fahmi Darmawansyah sent the money 4 times via accounts in Singapore and Guangzhou, China. PT ME is a corporation prepared to work on a monitoring satellite project in Bakamla after being budgeted for in the 2016 Revised State Budget (Roki Panjaitan, 2020).

Finally in 2018 through the Semarang District Court Decision 54/Pid.sus-TPK/2018/PN.SMG Defendant Mohammad Yahya Fuad was sentenced to 4 years in prison, a fine of IDR 300,000,000, -, revocation of political rights and confiscation of evidence for the state .

CONCLUSION

Based on the discussion above, the authors conclude as follows:

1. The regulation of corporate responsibility in the crime of money laundering originates from the progressive development of the corporate responsibility model in Law no. 71 Drt of 1955 concerning Economic Crimes. Because the state losses incurred in the crime of money laundering by corporations are large, it is necessary to have arrangements that are capable of resolving these cases. The alternative is that corporate responsibility arrangements in money laundering crimes are placed outside the Criminal Code but are still guided by the Criminal Code. Specifically, the regulation is contained in Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes Article 6 paragraph (2), Article 7 paragraph (1). Determination of suspects cannot be determined by one regulation alone, but judges must also choose one system and theory in their case decisions. There are four corporate criminal responsibility systems to choose from. In general, in Indonesia, accountability will be handed over to the system controller (directing mind). Apart from that, there is also the Aggregation Theory, the Vicarious Liability Theory. Then the determination of actus reus depends on the position and role of the suspect in the crime of money laundering. Then the determination of mens rea is seen from the element of intentional intent or suspicion/knowledge of the treasure found. The corporate cases that were held accountable for money laundering crimes were the Directors of PT Jiwasraya (Insurance) who were sentenced to more than 10 years in prison for causing losses to the state of up to IDR 2.314 trillion and violating Article 3 of the PPTPPU Law.
2. There is a legal system for enforcing corporate responsibility in Money Laundering Crimes nationally and regionally, namely regulations:
   a. from the Executive through PP No. 43/2015, PP No. 2/2016, PP No. 99/2016 and Presidential Decree No. 117/2016 and Presidential Decree 13/2018.
   b. from the Judiciary through Perma 13/2016, Perjakgung 28/2014.
   c. from other institutions outside the Executive and Judiciary namely PPATK in the form of SE No. 7/2017 and OJK through SEOJK Number 11/SEOJK.05/2021.

   The intent of law enforcement for ML is to provide a positive value to the development of the national economy. The main and additional criminal sanctions imposed on corporations are relevant to the principles of rationality and efficiency. Additional criminal law enforcement was made based on the Paralysis Theory (Article 7 paragraph (2) of the PPTPPU Law). As a first step in law enforcement is through the mechanism of Know Your Customer Principles by Financial Service Providers (PJK) which must be reported periodically to the Financial Transaction Reports and Analysis Center (PPATK). So far, there has been little national enforcement of accountability laws against corporations that commit money laundering. In 2018, one of the successful law enforcement processes that reached the Court was the Semarang District Court Decision 54/Pid.sus-TPK/2018/PN.SMG.

SUGGESTION

1. Corporate responsibility is not only oriented towards state losses but also community losses. The sanctions given must pay attention to the fulfillment and restoration of victims' rights in the form of payment of compensation for crimes committed by corporations. So that these criminal provisions can be applied to corporations that commit crimes
2. Law enforcement must prioritize recovering the assets of victims of criminal acts. So that it is not only state assets that are recovered but also community assets that are victims. Apart from that it is expected consistent law enforcement and and active follow up every case Corporations with indications of money laundering with each other cooperate in provision of information data .

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