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The Position of Corporate Testimony in the Criminal Law Evidence System for Corruption Crimes

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Abstract: This study discusses the position and validity of corporate testimony as evidence in the criminal procedural law in Indonesia, particularly in corruption crimes. Corporate testimony is becoming increasingly relevant in the context of the complex structures of modern organizations that are often involved in corrupt practices. Although recognized as legal subjects, challenges in using corporate testimony as evidence include difficulties in identifying responsible parties, decentralized decision-making, and confidentiality policies that hinder access to important documents. This study also analyzes the obstacles faced by law enforcement in proving corporate testimony and its implications for justice and accountability. It is hoped that through this study, solutions can be identified to enhance the efficacy of proving corporate testimony in legal enforcement against corruption crimes.

Keyword: Corporate Testimony, Evidence, Criminal Procedural Law, Corruption Crime

INTRODUCTION

Crime is not static but very dynamic, evolving along with changes in society. Although the essence of crime has retained the same characteristics throughout history—i.e., harming various interests—the impacts can vary widely. Conventional crimes, in terms of perpetrators, modus operandi, and results obtained, do not always correspond with the risks faced by perpetrators, and there tends to be a legal bias in their handling. The adage that "the poorer a nation, the higher the crime rate" seems no longer relevant. Today, this adage better describes conventional crimes such as robbery, theft, fraud, and embezzlement. This is due to the fact that in countries with higher economic levels, a more diverse and sophisticated crime type emerges.

In contrast, when crime is committed by corporations, it is referred to as corporate crime. In terms of law enforcement, there is often an evident powerlessness of the law; the law appears to be "smirking," meaning that Justice—who is supposed to have her eyes tightly

shut—becomes less so. The sword that should be sharp in Justice's hand becomes dull, and the scales that should be balanced become lopsided. Crimes committed by corporations have far-reaching impacts, with more victims, even if the harm is not direct. For example, forest fires caused by corporations have extraordinary impacts. The public is hampered in their activities due to smoke obscuring visibility and impairing breathing, with effects that can cross national borders, such as the smoke from forest fires in Indonesia spreading to neighboring countries. Additionally, the environmental damage inflicted is significant; flight disruptions can lead to losses amounting to trillions of rupiah. Such impacts would hardly occur if these actions were only committed.

Corruption is a social phenomenon that is difficult to eradicate, particularly because it has become ingrained as a habit in society. The effects of corruption are highly damaging and widespread, destroying the national economy and impeding development across various sectors. Corruption causes suffering among the populace, leading to non-optimal utilization of state resources that should be allocated for the welfare of the people. Given its serious impacts, corruption is more than just a legal violation; it poses a significant threat to social stability and security. Furthermore, corruption hampers social, economic, and political development, subsequently undermining the democratic order and degrading moral values in society. Over time, corrupt practices can become considered normal, dulling integrity and diminishing the quality of the democratic system and the nation's value system.

Corruption has become a major and urgent issue in Indonesia, considering its damaging effects not only on state finances but also on social and economic stability. Corruption erodes budgets that should be allocated for development and the people's welfare, causing social disparities and slowing economic growth. Meanwhile, as the business world evolves, corruption cases involving corporations as perpetrators are increasingly on the rise, complicating the eradication efforts that previously focused more on individuals. Corporations involved in corruption often wield significant economic and political influence, making their handling more complex and requiring a tailored legal enforcement approach. This complexity is not solely related to the number of parties involved but also pertains to legal proof and the difficulties in tracing and proving corporate involvement in criminal acts. With the growing number of corruption cases involving corporations, the need to strengthen regulations and improve the effectiveness of law enforcement becomes even more critical, to create deterrents and recover state losses.

Legal issues in handling corruption offenses involving corporations encompass various challenges distinct from individual corruption cases. Corporations, as legal entities, have complex roles, responsibilities, and internal mechanisms, creating issues in determining the extent to which an action can be considered a criminal act of the corporation itself. Unlike individuals, corporations operate through management structures and decision hierarchies that involve many parties with varying roles, from boards of directors and shareholders to employees. This complexity makes it challenging for law enforcement agencies to directly assign criminal responsibility to corporations and to determine which parties can be held legally accountable. The proof process also becomes more complicated, as it requires evidence that not only indicates the existence of a crime but also connects that action with the policies or decisions of the corporation. Additionally, addressing corporate corruption requires collaboration among various law enforcement agencies, including the police, prosecutors, the Corruption Eradication Commission (KPK), and the courts. This involvement of multiple parties necessitates more intense coordination to ensure that all processes align with procedures and avoid potential conflicts of interest. There are also other hurdles involving asset seizure and recovery of state losses, as corporate assets linked to crimes are often protected or transferred to third parties. As a result, combating corruption by corporations represents a serious challenge that necessitates clear, firm regulations and

effective legal enforcement mechanisms to ensure corporations involved in corruption are held accountable in line with their roles in the offense.

The Supreme Court Regulation (Perma) No. 13 of 2016 was published as an effort to address legal gaps in dealing with crimes involving corporations, including corruption cases. This regulation establishes the methods of proof and regulatory procedures that recognize corporations as subjects of criminal law, allowing corporate entities to be held accountable for crimes they commit. An essential element of this regulation is the recognition of "corporate testimony" as valid evidence in court. The existence of corporate testimony provides a legal basis for the courts to consider statements made by corporate parties in the context of proof, particularly when discussing a corporation's involvement or role in a crime. The significance of this regulation is that it provides legitimacy and clarity for law enforcement in the proof process involving corporations, thereby strengthening legal enforcement efforts against corruption perpetrators within corporations and closing gaps that corporations might exploit to evade legal accountability.

The position of "corporate testimony" as evidence in the proof process of corruption crimes, especially after its recognition in the Supreme Court Regulation No. 13 of 2016, is examined in this study. This study aims to explore the extent to which corporate testimony holds an equivalent or different position compared to other forms of evidence in criminal procedural law in Indonesia, as well as to evaluate its validity and strength of proof in court. This includes analyzing whether corporate testimony can independently serve as strong evidence to prove elements of corruption offenses involving corporations or whether such testimony requires support from other evidence to have validity in trials. Furthermore, this study will explore the limitations and applications of corporate testimony in complex corruption cases to provide further insight into the role of corporate testimony in the criminal proof system and its impact on the effectiveness of corruption eradication efforts in Indonesia. Therefore, based on this brief overview, the author will discuss the position of corporate testimony as evidence in criminal procedural law in Indonesia, along with its validity and strength of proof in court.

METHOD

The normative legal research method is used in this legal study focusing on the examination of documents and legal norms. This method aims to analyze applicable legal rules and how those rules are applied or interpreted in a specific regulation. In normative legal research, the main sources used are legislation and other legal literature. This approach is highly relevant in studying theoretical and conceptual legal issues, such as the position of corporate testimony as evidence in Indonesian criminal procedural law, along with its validity and strength of proof in court. One approach utilized in this method is the statutory approach and a conceptual approach. The statutory approach involves examining and analyzing various regulations governing specific issues, such as Law No. 20 of 2001 on Corruption Crimes and other relevant regulations. Through this approach, the author will discuss the position of corporate testimony as evidence in Indonesian criminal procedural law, along with its validity and strength of proof in court. The author will also discuss the obstacles faced by law enforcement regarding the proof of corporate testimony as evidence in corruption offenses.

RESULT AND DISCUSSION

The Position and Validity of Corporate Testimony as Evidence in Indonesian Criminal Procedural Law

Issues related to the manner of penalization of corporations involved in crimes not only encompass material law but also procedural law. The Supreme Court of the Republic of Indonesia has responded to this issue by publishing Supreme Court Regulation No. 13 of 2016. In the considerations section 'c' of this regulation, it is stated that many laws in

Indonesia place corporations as subjects of offenses that can be held accountable; however, the number of cases submitted to the court with corporate legal subjects is still limited. One of the reasons is the lack of clarity regarding procedures or examination methods related to corporations as perpetrators of offenses. The issuance of Perma No. 13 of 2016 clarifies that the penalization of corporations committing offenses as regulated by law is not an easy matter. Furthermore, Article 2 letter b of Perma No. 13 of 2016 states that the purpose of publishing this Perma is to fill legal voids, particularly in criminal procedural law that regulates the handling of criminal cases involving corporate perpetrators and/or corporate directors. One of the primary reasons for the establishment of Perma No. 13 of 2016 is to address the void in procedural law that has yet to clearly regulate the methods of handling corporations involved in criminal cases. This is increasingly relevant, given that criminal procedural law currently still refers to the Indonesian Criminal Procedural Law Code (KUHAP), which does not recognize corporations as legal subjects.

The acknowledgment of corporations as subjects of criminal law represents an inevitable development, in line with advancements in the economic system and changing times. The concept of corporations can be traced back to the recognition of "Juristic Person" in Roman times, evolving into legal entities now recognized as legal subjects that can face criminal accountability. However, this acknowledgment raises various legal issues and debates among legal practitioners and academics. In civil law, legal entities have long been acknowledged as independent legal subjects or known as *persona standi in iudicio*, allowing these entities to engage in unlawful actions (*onrechtmatig handelen*). However, this is different in criminal law. Corporations have historically been involved or implicated in criminal acts. Patterns of corporate crime include elements such as fraud, document forgery, fact concealment, document manipulation, and evasion of regulations that result in harm to certain parties. In the history of crimes, there are also recognized criminal organizations such as the mafia, triads, and yakuza that use corporations as a cover or as their operational base. Nonetheless, to date, prosecution or requests for criminal accountability against corporations that function as fronts or forms of concealment for criminal organizations remain rare.

Legal subjects of corporations, according to Black's Law Dictionary, are defined as entities capable of acting similar to humans, consisting of a group of individuals recognized by the law and capable of legal duty according to the law that recognizes them. Based on the views of some experts summarized by Nani Mulyati, the concept of corporations as legal subjects has several characteristics:

- a) Legal subjects can be legal entities or not and possess legal personality;
- b) Capable of acting independently from their members;
- c) Recognized by the law governing their existence.

Corporations possess rights and obligations and can perform legal acts, including criminal legal acts. However, issues arise concerning the reality that corporations lack physical form except in the form of assets or their members. The inability of corporations to perform physical actions results in a unique position as they depend on the actions of individuals associated with them. Additionally, the absence of psychological factors within corporations complicates the understanding of their legal responsibilities.

According to Supreme Court Regulation No. 13 of 2016, this regulation is one form of recognized and applicable law within the legal system, designed to support law enforcement in addressing criminal cases involving corporations and/or their executives. This regulation can be viewed as a preliminary step in the establishment of criminal procedural law capable of accommodating legal interests related to the evolution of corporate legal subjects today. However, Perma No. 13 of 2016 is considered inadequate to address fundamental issues related to the enforcement of criminal accountability against corporations involved in criminal acts. Article 1 of Perma No. 13 of 2016 introduces terms defining the scope of evolving corporations, including the definition of Parent Corporations and

Subsidiary Companies. Articles 1, paragraphs 2, and 3 regulate the existing legal relationships between corporations, both in Parent Corporations and among Subsidiary Companies. According to paragraph 1, a Parent Corporation is defined as a legal entity that has two or more subsidiary corporations that are also recognized legal entities. Therefore, a corporation possessing only one subsidiary cannot be classified as a Parent Corporation within the provisions of Perma No. 13 of 2016.

This regulation strives to provide clear guidelines regarding the methods and procedures for handling corporations as perpetrators of criminal acts. In terms of criminal accountability for corporations, not only the legal relationships inter-corporations are considered, but also any work relationships or other relevant relationships with the crimes committed by that corporation. Based on Article 4, paragraph (2) of Perma No. 13 of 2016, the imposition of penalties against corporations can be assessed based on three categories of fault, namely:

- 1) The corporation benefits from or profits from the committed crime or the crime is committed for the corporation's interests;
- 2) The corporation allows the crime to occur;
- 3) The corporation fails to take necessary preventive measures.

Regarding proof in corruption cases, corporate testimony is a new term in the legal developments, especially within criminal procedural law in Indonesia. Juridically, this term is recognized following the issuance of Supreme Court Regulation No. 13 of 2016, where Article 14 states that corporate testimony may serve as valid evidence. This regulation is one of the policy products issued by the Supreme Court to address legal gaps or to complement existing regulations within procedural law. The position of this regulation is recognized under Article 8, paragraph (1) of Law No. 12 of 2011 on the Formation of Legislation, which states that types of legislations include regulations established by state institutions such as the Supreme Court, the Constitutional Court, and others. The establishment of this regulation is part of the Supreme Court's authority, as mandated by Article 79 of Law No. 14 of 1985 concerning the Supreme Court. This article states that the Supreme Court can regulate necessary matters for the smooth conduct of justice if there are provisions that are not sufficiently regulated in existing laws. Therefore, since this regulation is founded upon the authority held by the Supreme Court, it holds recognized standing, binding legal force, and is included as part of the legislation in Indonesia. M. Yahya Harahap posited that in establishing this regulation, several factors must be considered:

- 1) The regulation should be complementary, meaning it aims to perfect or complement existing legislations, and cannot exist independently without referencing applicable regulations; it must not create regulations of general policy;
- 2) This regulation is created to fill legal gaps or voids, particularly in procedural law, to promote the smooth conduct of justice.

Supreme Court Regulation is one type of legislation, aside from those mentioned in Article 7, paragraph (1) of Law No. 12 of 2011, which is recognized and has binding legal force based on the authority held by the Supreme Court, as mandated in the Article concerning the authority of the Supreme Court. If analyzed using the theory of hierarchical legal norms, showing that lower norms are based on and derived from higher norms, and so forth until reaching the fundamental norm, then this regulation should be based upon and originate from a higher legislative hierarchy, from which the Supreme Court's authority to establish regulations is derived. Accordingly, in relation to corporate testimony as valid evidence regulated in Article 14 of Perma No. 13 of 2016, its status as valid evidence in corruption crimes cannot contradict the Criminal Procedural Law Code (KUHAP) and the Corruption Law (UU Tipikor), especially the provisions regulating evidence and valid means. Therefore, the position of corporate testimony as valid evidence should refer to the provisions of Article 184, paragraph (1) KUHAP and/or Article 22 of the Corruption Law.

Consequently, corporate testimony can be recognized as evidence if it is classified into one of the forms of evidence stipulated in Article 184, paragraph (1) KUHAP and/or Article 22 of the Corruption Law.

Corporations are a form of legal entity that serves as legal subjects in corruption crimes, including foundations or other types that receive legal recognition as legal entities through the Ministry of Law and Human Rights, whether established for profit or non-profit. The decisions made by legal entities manifest their collective will.

Legal entities are not abstract, but rather tangible entities that function like humans. They are not merely rights devoid of subjects but living and operational organisms. The purpose of establishing legal entities is to create a collectivity that is separate from the individuals who form it, thus functioning as a unit with collective will. The functions of a legal entity parallel those of a human, where any association or group of individuals is recognized legally, not as an intangible entity. The legal quality attributed to a person cannot be perceived by the senses, while the actions of individuals are indistinct as a unit of existence, but through the organs of those individuals. Similarly, legal entities, as unified entities, cannot act alone but through their operatives (e.g., directors, trustees). Therefore, transactions performed are on behalf of the legal entity, not on behalf of individuals representing it.

The authority to represent a corporation in action, whether within or outside court, lies with owners for sole proprietorships, partners in partnerships, and general partners in limited partnerships (CV). For legal entities, this authority is vested in the management or board in accordance with the provisions of the Articles of Association and any amendments. In relation to corruption offenses, Article 20, paragraph (3) of the Corruption Law states that the management has the right to represent the corporation. This article follows the theory of the organ doctrine, as revealed in the explanation of the article indicating that the management of a corporation acts as the organ executing the management as per the Articles of Association, including those with authority and involved in policy decision-making of the corporation. The form and value of proving corporate testimony in corruption crimes. Proving is a crucial aspect of the trial process in criminal cases, as criminal law focuses on the search for material truth.

The system of proof regulated by law is characterized negatively, involving two components that must be met, namely that evidence must be obtained through legally valid methods and means, and the judge's conviction must also be based on valid methods and means. Regarding this explanation, a suspect cannot be declared guilty if these two components do not support each other. This negative proof illustrates that the judge's conviction plays a dominant role in determining whether the suspect is guilty or not. Even if the suspect's guilt is proven through lawful methods and means, the decision can be annulled based on the judge's conviction. If the judge has a mala fide motivation for personal gain, for instance, material incentives, the judge can easily acquit the suspect based on the absence of conviction in the proven guilt. In this case, even if sufficient evidence exists, the suspect must be acquitted of legal charges if the judge is not convinced.

Based on Article 188, paragraph (1) of the KUHAP, indications are defined as acts, events, or situations that, due to their correspondence, either with one another or with the offense itself, demonstrate that a crime has occurred and who the perpetrator is. Indications may be obtained from witness testimony, documents, and testimony from the accused. According to legal experts, including Adami Chazawi, several requirements must be met for an indication to be considered valid, including:

- a) There must exist congruence among acts, events, and situations that indicate that an offense has occurred, the offender, and the accused's culpability.

- b) The two congruences mentioned refer to the concordance between acts, events, and situations with one another, as well as the congruence between acts, events, or situations with the crime charged.
- c) That congruence must indicate two things: the existence of a crime and the identity of the perpetrator, which constitutes the objective of forming *indicia* as evidence.
- d) *Indicia* can only be constructed through three evidence means: witness testimony, documents, and testimony from the accused, following the minimum proof principle defined in Article 183 of the KUHAP, where *indicia* must result from at least two forms of valid evidence.
- e) The testimony of the accused is defined within the KUHAP as a statement provided by the accused at trial regarding acts they have committed, known about, or personally experienced.

Corporate testimony, as outlined in Article 14 of Perma No. 13 of 2016, is recognized as valid evidence. However, such testimony cannot stand alone and must still reference and rely on the provisions of the KUHAP. Corporate testimony can be classified as either the testimony of a witness or the testimony of the accused if the corporation is presented as a defendant. When corporate testimony is classified as the testimony of a witness or the testimony of the accused, the strength of that testimony holds the same weight as the evidence from a witness and the testimony of the accused, in accordance with the provisions of Articles 184 of the KUHAP and Article 21 of the Corruption Law (UU Tipikor). Proving is at the core of the criminal justice system, which seeks to determine whether an individual is guilty of the charges against them. In the KUHAP, the proof system adheres to the theory of negative proof (*negatief wettelijk bewijstheorie*). According to this theory, the guilt of the accused is determined by the judge's conviction based on legally valid methods and evidence. Therefore, to declare an individual guilty, it is not sufficient to rely only on the judge's conviction; it must be supported by valid evidence according to the methods and proof standards dictated by law. A defendant can only be declared guilty if the charges against them can be proven through at least two forms of valid evidence. The strength of the evidence from witness testimony as a valid form of evidence, as well as the value of the proof provided by the witness testimony, can be summarized as follows:

- a. Witness testimony has free evidential strength, meaning that the evidence arising from the testimony is not binding in absolute terms;
- b. The evidential strength of witness testimony depends on the judge's judgment, as the free nature of this evidential value significantly relies on the judge's assessment of its completeness and veracity;
- c. Witness testimony does not possess an impenetrable and binding evidential strength, as the judge has freedom in assessing it;
- d. The evidential means of witness testimony, which holds a free evidential value, can be countered by the accused using other evidence, such as defense witnesses, expert testimony, or alibi evidence.

Later on, regarding the value of the evidential strength of indications, evidentiary means include a strength of proof similar to that of other evidentiary means. As previously outlined regarding the evidential strength of witness testimony, expert testimony, and documents, these forms of evidence also carry a free evidential strength. Thus, it can be concluded that the value of evidential strength from indications shows that judges are not bound by the truth of the indication's consistency and can freely assess and use the indications to strengthen their conviction. As an evidentiary form, indications cannot stand alone to prove the accused's guilt; they must follow the principle of minimum proof. Thus, for indications to hold sufficient evidential strength, they must be supported by at least one additional valid piece of evidence and based on the evidential strength of the accused's testimony.

The accused's testimony must comply with the minimum proof principle as laid out in Article 189, paragraph (4) of the KUHAP, which states, "the testimony of the accused alone is not sufficient to prove that they are guilty of the alleged acts, but must be paired with additional evidence." This clause emphasizes the need to supplement the accused's testimony with at least one additional piece of evidence to possess adequate evidential strength. This assertion in Article 189, paragraph (4) further solidifies the minimum proof rule evident in Article 183 of the KUHAP, which states that no accused may be sentenced unless the guilt of the charges against them can be proven by at least two valid forms of evidence. Corporate testimony as valid evidence can be categorized contextually according to the position of the corporation in providing testimony. This testimony can take the form of witness testimony, indications, or testimony from the accused, with its evidential strength equating to that previously outlined. In regards to the value of evidential proof within the KUHAP and other legal regulations, the evidence retains free properties. Judges have the freedom to assess these evidentiary means to meet the minimum proof requirements, which necessitate using at least two valid pieces of evidence.

The interconnection between the testimony of the accused and the complexity of corporate structures is vital in the proof of corruption offenses. Even though the accused's testimony must be accompanied by additional evidence to satisfy the minimum proof standard, challenges arise when that testimony comes from a corporate entity with a complex organizational structure. In such situations, law enforcement not only has to ensure that the testimony given is in line with legal provisions but must also navigate and comprehend the network of relationships within the corporation to ascertain the source and authority of such testimony. Therefore, the proof process becomes increasingly intricate when the necessary testimony required to substantiate charges must be obtained from an entity that not only operates under legal frameworks but also exhibits internal dynamics that may complicate the legal proceedings.

The complexities of corporate structures, often involving various subsidiaries and shareholders with diverse interests, can pose significant hurdles for law enforcers in identifying and establishing legal responsibility. In many cases, illegal actions taken by one entity within a corporate group can be difficult to trace back to the specific individuals or entities held accountable because decision-making is often decentralized and dispersed among numerous parties. This complicates the proof process, wherein law enforcement must distinguish between collective and individual responsibilities, as well as determine whether actions stemmed from broader corporate policies or from specific decisions taken by individuals within the organizational structure.

Obstacles Faced by Law Enforcement Concerning the Proof of Corporate Testimony as Evidence in Corruption Offenses

Proving corporate testimony as evidence in corruption crimes poses one of the most significant challenges for law enforcement. The complexities of corporate structures and the dynamics involving various entities and individuals often create obstacles that not only disrupt the investigation process but also impact the fairness and accountability within the legal system. The existence of valid and accountable corporate testimony becomes crucial for building a solid case; however, it is frequently obstructed by factors such as difficulties in identifying responsible parties, decentralized decision-making, and conflicting interests among shareholders. Therefore, understanding these hurdles is a crucial initial step toward improving legal enforcement mechanisms and enhancing the effectiveness of anti-corruption efforts involving corporations. In this subsection, the various obstacles faced by law enforcement in proving corporate testimony will be discussed in detail, along with efforts that can be made to address these challenges.

Many modern corporations possess intricate structures, often comprising various subsidiaries, affiliates, and shareholders with differing interests. This layered structure can

create substantial challenges for law enforcement, especially when allegations of offenses, such as corruption, arise. In numerous instances, illegal actions may be perpetrated by a subsidiary without the knowledge or consent of the parent entity, making it arduous for law enforcement to determine who is genuinely accountable for the offense. Ambiguity regarding the roles and responsibilities of each entity within the corporate structure can lead to difficulties in constructing a solid case against a specific individual or organization. Decision-making within corporations is often executed in a decentralized manner, involving many parties within that process. This further complicates tracing decisions that may lead to legal infractions. For instance, policies or strategies adopted by top management might not be directly implemented by them; rather, they may be executed by lower-level managers or subsidiaries. This can result in illegal actions taken by individuals or groups within this structure being perceived as products of broader collective policies, challenging law enforcement to differentiate between corporate collective responsibility and individual accountability. The differences in interests among shareholders also complicate the identification of responsible parties. Each shareholder has interests that may conflict with one another, influencing business decisions and actions undertaken by the corporation. In this situation, law enforcement must conduct thorough investigations to gather evidence indicating the involvement of specific individuals in illegal actions, which involves analyzing how the corporate organizational structure contributes to the violations. Thus, the complexity of corporate structures serves not only as a barrier to the proof process but also presents substantial challenges for law enforcement in implementing accountability and ensuring justice is served.

Law enforcement frequently faces serious barriers in accessing documents and data necessary to substantiate corporate involvement in corruption offenses. One of the primary reasons for this difficulty is the privacy and confidentiality policies often upheld by corporations, which may encompass financial data, internal reports, and other critical documents. These policies are designed to protect sensitive information and business strategies, yet they can become obstacles when law enforcement needs access to investigate actions allegedly in violation of the law. Furthermore, the process of obtaining documents regulated by law can be time-consuming and require intricate procedures, including requests for permits or court orders. When corporations adamantly seek to maintain their information's confidentiality, it not only obstructs law enforcement's access to crucial data but also complicates the construction of a robust case, which can ultimately result in failures in legal enforcement and corporate accountability.

Gathering robust evidence is a fundamental element in proving corporate testimony, yet this often presents a challenge for law enforcement. In corruption offenses, the evidence required includes financial documents, internal reports, as well as witness testimony that can provide relevant insights into illicit practices. However, collecting such evidence can be complex, particularly if there are systematic efforts from the corporate side to destroy, conceal, or manipulate information that may jeopardize their position. For example, if there are indications that critical documents have been deleted or hidden, law enforcement may face the possibility of obstacles deliberately created by individuals or groups within the organization. Additionally, if witnesses feel threatened or are unwilling to offer testimony due to fear of repercussions, this could worsen the situation. The complexities in collecting strong evidence not only hinder the investigation process but may also weaken law enforcement's ability to prove corporate involvement in corruption offenses in court, potentially resulting in injustice within the legal enforcement system.

One of the most significant challenges in addressing corruption cases is proving the malice or intent underlying actions taken by corporations or individuals. Malice is often not identifiably evident in official documents or financial reports, complicating efforts for law enforcement to demonstrate that actions taken were not merely due to negligence but rather

deliberate decisions to violate the law. For instance, although evidence of suspicious financial transactions exists, law enforcement must establish that individuals or entities within the corporation consciously participated in decision-making that aimed to harm the country or society. Often, evidence of malice may be hidden within internal communications or poorly documented management decisions, necessitating in-depth investigations and often requiring collaboration from within the corporation to obtain clear insights into the motivations behind their actions. Challenges in proving malice can lead to numerous corruption cases being difficult to prosecute, providing leeway for perpetrators to evade legal accountability.

Legal and procedural obstacles also present significant barriers in enforcing laws concerning corruption cases involving corporations. In many situations, the existing regulations may be inadequate to handle the complexities of corruption cases, particularly in relation to how corporate testimony can be accepted as evidence in court. For instance, there may be ambiguity in regulations concerning the legal status of corporate testimony and how it can be utilized to prove the involvement of individuals or executives in offenses. Furthermore, procedures for collecting and presenting evidence from corporations often requires significant time and effort, during which existing provisions do not always sufficiently support law enforcement to conduct investigations efficiently. Additionally, difficulties in interpreting the applicable laws and limitations within the existing legal frameworks may lead to confusion and delays in legal processes. All these factors can result in injustices within law enforcement and provide opportunities for perpetrators of corruption to evade responsibility, ultimately harming society and undermining the integrity of the legal system.

In the effort to better combat the increasingly complex corruption issues, enhancing cooperation among law enforcement agencies, government institutions, and oversight bodies becomes a pressing necessity. This collaboration is crucial to improving the effectiveness of corruption case handling, which often involves multiple parties and data scattered across various institutions. By establishing better communication channels and integrated collaboration, law enforcement can more easily identify patterns and practices of corruption that may be hidden. Moreover, through sharing relevant information and data, various parties can complement each other in the investigative and proof processes. For instance, law enforcement may utilize data and reports from government institutions that have relevant information regarding corporate activities, alongside oversight bodies that possess authority to conduct audits. Improved cooperation could also create synergy in implementing more effective anti-corruption initiatives, focusing not only on post-crime legal enforcement but also preventing future corrupt practices through education and raising awareness among government employees and the public.

As the demand for more effective corruption handling escalates, developing clearer and more comprehensive regulations concerning the proof of corporate testimony and legal enforcement on corruption is an important step to strengthen the legal system. Current regulations often lack specificity in detailing proof mechanisms, especially in cases involving corporate entities with complex structures. By proposing amendments or developing regulations, authorities can establish more detailed provisions regarding how corporate testimony can be accepted as evidence in court, including guidelines on access to necessary data and documents. New regulations could delineate more transparent procedures for requesting access to information, as well as protections for sensitive data from misuse. Furthermore, clear regulations can impose reporting obligations on corporations, encouraging greater transparency and accountability. With a robust legal foundation, law enforcement will have more effective tools to address corruption cases and enhance legal certainty for all parties involved in judicial processes.

Utilizing technology in law enforcement, particularly in addressing corruption crimes, offers immense opportunities to enhance effectiveness and efficiency in the investigative

process. By leveraging financial data analysis software and audit tools, law enforcement can quickly and accurately identify suspicious patterns in corporate financial reports. This technology allows for processing large volumes of data, facilitating the detection of anomalies such as unusual transactions, unclear fund flows, and specific individual or party involvement in corrupt practices. Additionally, these analytical tools assist in systematically organizing and storing evidence, simplifying the testing process in court. Thus, technology application not only accelerates the evidence collection process but also enhances the quality of the evidence presented in corruption cases, ultimately supporting stronger and more transparent law enforcement efforts.

One of the largest challenges in revealing corrupt actions within corporations is the unwillingness of witnesses to provide testimony due to fear of retaliation or negative consequences. Therefore, improving protections for witnesses willing to provide information on corrupt acts is vital to promoting openness and honesty in the evidence collection process. Through witness protection programs, law enforcement can provide various forms of support, such as physical protection, anonymity, and legal assistance, ensuring witnesses feel safer when speaking. By creating a secure and supportive environment, more individuals will be motivated to report corruption actions they have witnessed, leading to more substantial and credible evidence collection. Enhanced witness protection also contributes positively to the judicial system's image, demonstrating a commitment to administering justice and combatting corruption in a fair and humane manner.

CONCLUSION

The development of corporate sanctioning in Indonesia, particularly following the publication of Supreme Court Regulation No. 13 of 2016, indicates significant progress despite encountering various challenges. This regulation provides a clearer legal framework concerning corporate sanctioning procedures, recognizes corporations as legal subjects that can be held criminally accountable, and establishes categories of liability to assess such accountability. Nonetheless, legal voids still need addressing, including uncertainty in proof procedures, where corporate testimony as evidence is not entirely robust or accountable. This signifies that legal enforcement against corporations necessitates more innovative and sustainable approaches, inclusive of training for law enforcement to fully grasp the complexities arising from corporations as legal entities. Hence, it is vital for regulations in Indonesia to continue evolving and strengthen procedures governing corporate sanctioning, to create a legal system that is more effective and responsive to economic dynamics and existing legal challenges.

Proving corporate testimony as evidence in corruption crimes poses significant challenges for law enforcement in Indonesia, where the intricate structures of corporations consisting of various subsidiaries and conflicting interests among shareholders complicate the identification of individual or entity-specific accountability. Additionally, barriers in accessing critical documents resulting from privacy policies further complicate efforts to gather strong evidence, compounded by challenges in proving the malice that underpins corporate actions. The ambiguity of current regulations and legal procedures further hampers enforcement, resulting in potential injustices throughout judicial processes. Thus, there is an urgent need for improvements in collaboration among law enforcement agencies and the development of clearer and more comprehensive regulations to support the proof of corporate testimony. Furthermore, leveraging technology in investigative efforts and enhancing protections for willing witnesses also represent crucial steps toward promoting transparency and accountability, ultimately enhancing the effectiveness of anti-corruption measures involving corporations and strengthening the legal system in Indonesia as a whole.

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