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Beyond Punishment: Reformulating Corruption Law Enforcement for State Loss Recovery

Redy Handoko[1]*, Ikrar Demarkasi[2], Rudy Astanto[3], Slamet Haryadi[4], Viktoriya Melnykovych[5], Adi Sulistiyono[6]

[1,2,3,4]Sultan Agung Islamic University, Semarang, Indonesia
[5]Dnipro State University of Internal Affairs, Ukraine
[6]Universitas Sebelas Maret, Surakarta, Indonesia
*Corresponding Author: redyhandoko@unissula.ac.id

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Abstract: The enforcement of corruption criminal law in Indonesia has predominantly emphasized punitive measures rather than the effective recovery of state financial losses. This orientation has generated significant challenges in achieving restorative justice, particularly in ensuring the return of assets lost through corruption offenses. This study aims to analyze the weaknesses of corruption law enforcement in the framework of state loss recovery and to formulate a more justice-oriented reconstruction of financial sanctions within corruption cases. The research employs a sociological juridical method with a descriptive-analytical approach. Data were obtained from primary and secondary legal materials, including statutory regulations, legal doctrines, court decisions, and field interviews with law enforcement actors. Data collection techniques involved literature review and interviews, while qualitative analysis was applied to interpret the findings systematically. The results reveal that weaknesses in corruption law enforcement arise from three interrelated dimensions: legal structure, legal substance, and legal culture. Structurally, the police face limited transparency in corruption case handling, the Corruption Eradication Commission (KPK) experiences constraints in investigating state-loss-oriented cases due to insufficient personnel, prosecutors remain hesitant in executing replacement money sanctions, and judicial disparities persist regarding subsidiary imprisonment for unpaid replacement money. Substantively, ambiguities within Article 18 paragraphs (2) and (3) of Law Number 20 of 2001 have weakened the effectiveness of financial recovery mechanisms. Culturally, persistent justificatory attitudes toward corruption continue to undermine legal compliance. This study contributes to the development of progressive anti-corruption law by proposing a reconstruction of financial sanction regulations through extending the payment period for replacement money and establishing clearer subsidiary imprisonment provisions to strengthen state asset recovery and achieve substantive justice.

Keywords: Corruption; Financial Sanctions; Law Enforcement; State Loss Recovery.

INTRODUCTION

Corruption remains one of the most critical legal and governance challenges confronting contemporary states, particularly developing countries that are still struggling to strengthen democratic institutions and public accountability.[1] In Indonesia, corruption is categorized as an extraordinary crime because its destructive impact extends far beyond financial losses suffered by the state. Corruption systematically weakens public institutions, undermines the rule of law, erodes social trust, and obstructs sustainable national development. The misuse of public funds directly affects the quality of infrastructure, healthcare, education, social welfare, and poverty alleviation programs. As a consequence, corruption not only harms the state budget but also threatens the realization of constitutional objectives and social justice. In this context, corruption becomes a multidimensional crime that damages economic stability, political legitimacy, and public morality simultaneously.[2]

The seriousness of corruption has encouraged Indonesia to establish a specific legal framework for corruption eradication through Law Number 31 of 1999 concerning the Eradication of Corruption Crimes, as amended by Law Number 20 of 2001. The law formulates corruption into various categories, including bribery, embezzlement in office, extortion, fraudulent acts, conflicts of interest in procurement, gratification, and acts causing state financial losses. Through this regulation, the Indonesian legal system adopts both principal and additional criminal sanctions aimed at creating deterrence and restoring state financial losses.[3] One of the most significant additional sanctions is the obligation to pay replacement money equivalent to the amount of state losses caused by corruption. This mechanism reflects the idea that corruption law enforcement should not merely punish offenders but also ensure the recovery of public assets that have been unlawfully taken.[4]

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[1] Erma Rusdiana et al., "Preventing The Politicisation of Corruption Crime Law Enforcement Based on Local Wisdom," *Legality: Jurnal Ilmiah Hukum* 33, no. 1 (2025): 110–31, https://doi.org/10.22219/ljih.v33i1.37429; Arpangi Arpangi et al., "Resolution of Industrial Relations Disputes in Court Rulings and the Fair Fulfillment of Workers' Rights in Indonesia: An Islamic Legal Perspective," *JURIS (Jurnal Ilmiah Syariah)* 24, no. 1 (March 2025): 51–62, https://doi.org/10.31958/juris.v24i1.13423.

[2] Ronald Hasudungan Sianturi, "Optimizing the Recovery of Corrupt Assets from the Perspective of Economic Rights and Human Security in Indonesia," *Khazanah Hukum* 7, no. 2 (May 2025): 121–139, https://doi.org/10.15575/kh.v7i2.44974.

[3] Muhammad Azam et al., "Harmonizing Contemporary International Commercial Law with Sharia-Based National Legal Systems: A Comparative Study of Pakistan, Turkey, Indonesia, Malaysia, and Saudi Arabia," *MILRev: Metro Islamic Law Review* 4, no. 2 (September 2025): 1074–1096, https://doi.org/10.32332/milrev.v4i2.11334.

[4] Tinuk Dwi Cahyani Cahyani and Yohana Puspitasari Wardoyo, "Efforts of Apparatus Law Enforcement in Realizing Restorative Justice in Asset Recovery Results of Corruption," *AMCA Journal of Community Development* 2, no. 1 (January 2022): 15–21, https://doi.org/10.51773/ajcd.v2i1.109.

However, despite the increasingly severe criminal sanctions[5] imposed on corruption offenders, the recovery of state financial losses in practice remains far from optimal. The existing law enforcement paradigm still predominantly emphasizes imprisonment as the primary indicator of successful anti-corruption efforts. In many cases, convicted corruptors are sentenced to long prison terms, yet the actual return of state losses remains minimal. This condition creates a paradox within corruption law enforcement because punishment alone does not necessarily restore public financial damage. Consequently, the state often experiences difficulties in reclaiming corrupted assets, particularly when perpetrators conceal, transfer, or dissipate illicit wealth before execution. This situation demonstrates that punitive-oriented law enforcement is insufficient to achieve substantive justice and effective state financial recovery.[6]

The challenges in recovering state losses are also closely related to weaknesses within the legal structure. Law enforcement institutions frequently face coordination problems, limited transparency, overlapping authority, and institutional capacity constraints. Police investigations concerning corruption cases are often criticized for lacking openness and accountability. Meanwhile, the Corruption Eradication Commission (KPK), despite its strategic role in combating corruption, continues to experience limitations in human resources and investigative reach, particularly in handling corruption cases involving complex financial transactions and asset tracing. Prosecutors also encounter practical obstacles in executing court decisions related to replacement money sanctions, especially when the convicted person claims inability to pay or has transferred assets to third parties. At the judicial level, disparities in court decisions regarding subsidiary imprisonment for unpaid replacement money further create legal uncertainty and inconsistency in corruption sentencing practices.[7]

In addition to structural problems, weaknesses also exist within the substance of corruption law itself. Article 18 paragraphs (2) and (3) of Law Number 20 of 2001 still contain ambiguities regarding the execution mechanism for replacement money sanctions and the formulation of subsidiary imprisonment. The absence of clear standards concerning payment periods, asset confiscation mechanisms, and proportional substitute penalties has resulted in inconsistent legal interpretation among judges and prosecutors. Consequently, corruption offenders often exploit legal loopholes to avoid fulfilling their financial obligations to the state. This normative

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[5] Andri Winjaya Laksana, Akhmad Ikraam, and Anila Robbani, "The Liability of Criminal Law for Perpetrators of Goods Embezzlement," *Journal of Justice Dialectical* 2, no. 2 (December 2024): 70–83, https://doi.org/10.70720/jjd.v2i2.50.

[6] Robbyansyah Hutasoit and Arpangi Arpangi, "The Ideal Concept of Asset Recovery in Corruption Criminal Acts Based on Progressive Law," *Ratio Legis Journal* 4, no. 4 (December 2025): 4256–4272, https://doi.org/10.30659/rlj.4.4.%25p.

[7] Christine Natalia Pangaribuan, Suci Ramadani, and Muhammad Arif Sahlepi, "Criminal Execution of Payment of Compensation What The Public Prosecutor Did In The Case Of Corruption," *International Journal of Society and Law* 3, no. 3 (October 2025): 416–424, https://doi.org/10.61306/ijsl.v3i3.649.

weakness indicates that the current anti-corruption legal framework has not fully adopted a restorative and recovery-oriented approach capable of maximizing the return of state assets.[8]

Furthermore, the persistence of corruption cannot be separated from weaknesses in legal culture. In many cases, corrupt practices are socially normalized through justificatory narratives, abuse of authority, political patronage, and transactional bureaucratic culture. Corruption is frequently perceived as an ordinary administrative deviation rather than a serious violation of public trust and social justice. Such conditions weaken public participation in corruption eradication and create tolerance toward unethical conduct among public officials. Therefore, the problem of corruption law enforcement should not only be viewed from a punitive legal perspective but also from broader socio-legal dimensions involving institutional reform, legal awareness, and moral accountability.[9]

Several previous studies have discussed corruption law enforcement and asset recovery from different perspectives. First, previous research primarily focused on the effectiveness of imprisonment and criminal sanctions in creating deterrent effects against corruption offenders.[10] These studies generally concluded that severe punishment is necessary to reduce corruption rates, yet they paid limited attention to the effectiveness of recovering state financial losses. Second, other studies examined the role of asset recovery mechanisms and confiscation systems within anti-corruption policies.[11] However, such research tended to emphasize procedural aspects of confiscation without critically analyzing the structural and normative weaknesses that hinder execution in practice. Third, several scholars explored restorative justice approaches in corruption cases,[12] arguing that financial recovery should become an integral objective of anti-corruption law enforcement.[13] Nevertheless, these studies

[8] Rosita Miladmahesi, "Dinamika Baru Dalam Pemulihan Aset Akibat Korupsi Di Indonesia," *Journal of Judicial Review* 22, no. 1 (June 2020): 14–31, https://doi.org/10.37253/jjr.v22i1.720.

[9] Ade Mahmud et al., "Keadilan Substantif Dalam Proses Asset Recovery Hasil Tindak Pidana Korupsi," *Jurnal Suara Hukum* 3, no. 2 (September 2021): 227–250, https://doi.org/10.26740/jsh.v3n2.p227-250.

[10] Suhartono Suhartono et al., "The Effectiveness of Criminal Sanctions in Preventing Corruption: A Literature Review of the Indonesian Legal System," *Bulletin of Science, Technology and Society* 3, no. 3 (November 2024): 43–48.

[11] Ahmad Fauzi, Ariesta Wibisono Anditya, and Mohamad Noor Fajar Al Arif Fitriana, "Recovering Justice Amid Restorative Approach: Finding the Silver Lining in Asset Recovery on Corruption Crimes," *Indonesian Journal of Criminal Law Studies* 10, no. 1 (May 2025): 217–238, https://doi.org/10.15294/ijcls.v10i1.5626.

[12] Anis Mashdurohatun et al., "Bridging Formal Legality and Living Law Public Prosecutorial Policies to Achieve Justice," *Contrarius* 2, no. 2 (March 2026): 110–136, https://doi.org/10.53955/contrarius.v2i2.272.

[13] Donny Haryono Setyawan, Iyah Faniyah, and Otong Rosadi, "Restorative Justice Approach in Resolving Corruption Cases Based on State Financial Loss Recovery in Indonesia," *Ekasakti Journal of Law and Justice* 2, no. 1 (June 2024): 12–26, https://doi.org/10.60034/e060xt69.

often remain conceptual and have not comprehensively formulated legal reconstruction strategies concerning replacement money sanctions within the Indonesian legal framework.

Based on these previous studies, a significant research gap remains regarding the integration between punitive approaches and restorative state financial recovery within corruption law enforcement. Existing research has not comprehensively analyzed how structural weaknesses, normative ambiguities, and legal cultural factors simultaneously contribute to the ineffectiveness of recovering state losses. Moreover, limited attention has been given to reconstructing the regulation of replacement money sanctions as a mechanism to achieve substantive justice and optimize state asset recovery. This study therefore positions itself differently by examining corruption law enforcement not merely as a mechanism of punishment, but as a broader framework for restoring state financial losses through progressive legal reform.

The novelty of this research lies in three main aspects. First, this study develops a socio-legal analysis that integrates legal structure, legal substance, and legal culture simultaneously in evaluating the weaknesses of corruption law enforcement related to state loss recovery. Second, this research proposes a reformulation of replacement money sanctions by extending payment mechanisms and clarifying subsidiary imprisonment provisions as a means to strengthen legal certainty and effectiveness. Third, this study shifts the orientation of anti-corruption law enforcement from a purely retributive paradigm toward a restorative and recovery-based approach that prioritizes the return of public assets and substantive justice.

Based on the background above, this study raises the following research question: how should corruption criminal law enforcement be reformulated to optimize the recovery of state financial losses and achieve substantive justice? This research is significant both theoretically and practically. Theoretically, it contributes to the development of progressive anti-corruption legal theory by emphasizing the integration of punitive and restorative approaches in corruption law enforcement. Practically, the findings of this study are expected to provide recommendations for legislators, judges, prosecutors, and anti-corruption institutions in reconstructing legal regulations and strengthening policies concerning state asset recovery in corruption cases.

METHOD

This study employed a sociological juridical method to examine the enforcement of corruption criminal law within the framework of state loss recovery. The sociological juridical approach was selected because the research not only analyzed normative legal provisions governing corruption eradication, but also examined how those regulations are implemented in practice by law enforcement institutions and how they interact with broader social realities. The research used a descriptive-analytical specification aimed at systematically describing the weaknesses of corruption law enforcement related to replacement money sanctions and state asset recovery mechanisms. The data sources consisted of both primary and secondary data.[14] Primary data were obtained through interviews with relevant legal practitioners and law enforcement actors involved in corruption cases, while secondary data included primary legal materials such as statutory regulations, court decisions, and official legal documents, supported by secondary legal materials in the form of books, journal articles, and previous studies, as well as tertiary legal materials including legal dictionaries and encyclopedias.

Data collection was conducted through literature studies and semi-structured interviews to obtain comprehensive information regarding the implementation of corruption law enforcement and the obstacles encountered in recovering state financial losses.[15] Literature studies were carried out by reviewing relevant laws and academic references related to corruption crimes, replacement money sanctions, and asset recovery policies. Meanwhile, interviews were conducted to capture empirical perspectives regarding the effectiveness of existing regulations and institutional practices. The collected data were analyzed qualitatively through stages of data reduction, classification, interpretation, and conclusion drawing in order to identify patterns, inconsistencies, and legal weaknesses within the current anti-corruption framework. To ensure the validity and reliability of the findings, this study applied data triangulation techniques by comparing information obtained from statutory regulations, academic literature, court decisions, and interview results. This approach was intended to strengthen the credibility of the analysis and produce a more comprehensive understanding of corruption law enforcement reform oriented toward state loss recovery and substantive justice.

RESULTS AND DISCUSSION

The Escalation of Corruption and the Failure of Punishment-Oriented Law Enforcement

Corruption in Indonesia continues to demonstrate a significant escalation both in quantity and in the magnitude of state financial losses generated by corruption practices. Public exposure to corruption cases through print, electronic, and digital media has made corruption appear as a recurring phenomenon within governmental and bureaucratic systems. Almost every day, the public is confronted with reports regarding bribery, procurement fraud, abuse of authority, gratuities, and embezzlement involving state officials, regional leaders, legislators, and even judicial actors. This

[14] Andri Winjaya Laksana and Jarot Jati Bagus, "Re-Orientation of Legal Policy For Using Of Foreign Workers In Indonesian Justice," *JURNAL AKTA* 8, no. 2 (July 2021): 109–120, https://doi.org/10.30659/akta.v8i2.15439.

[15] Andri Winjaya Laksana et al., "Legal Uncertainty in Law Enforcement for Drug Addicts Resulting in Criminal Disparity," *Yuridika* 40, no. 2 (2025): 253–270, https://doi.org/https://doi.org/10.20473/ydk.v40i2.68153.

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condition indicates that corruption is no longer an incidental crime but has developed into a systemic and institutionalized problem that threatens governance and public welfare.[16]

The increasing trend of corruption cases during the last five years reflects the inability of the existing criminal justice system to create an effective deterrent effect. Although imprisonment remains the dominant sanction imposed upon corruption offenders, corruption practices continue to increase in complexity and scale. This phenomenon demonstrates that punishment-oriented law enforcement alone is insufficient to address the multidimensional impacts of corruption.[17] The current anti-corruption paradigm still measures success through the number of arrests, prosecutions, and prison sentences rather than the successful recovery of state financial losses.[18]

Data concerning corruption trends between 2018 and 2022 reveal that the number of prosecuted corruption cases fluctuated but generally remained high, accompanied by increasing state losses. Indonesia Corruption Watch (ICW) reported that potential state financial losses caused by corruption reached trillions of rupiah annually. These losses directly affect public services, infrastructure development, education quality, healthcare systems, and poverty alleviation programs. In this context, corruption not only damages state finances but also deprives society of their social and economic rights.[19]

The persistence of corruption despite harsh criminal penalties illustrates the limitations of retributive justice in combating economic crimes. Retributive punishment emphasizes suffering imposed upon offenders through imprisonment, yet often neglects the restoration of public assets stolen through corruption. As a result, many convicted corruptors complete prison sentences while the majority of illicit assets remain unrecovered. This situation creates a paradox in corruption law enforcement because the state fails to regain financial resources necessary for development and public welfare.[20]

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[16] Arsya Yustisia Zahra et al., "Pendekatan Keadilan Restoratif Sebagai Alternatif Penyelesaian Tindak Pidana Korupsi," *JURNAL USM LAW REVIEW* 6, no. 3 (December 2023): 1250–1261, https://doi.org/10.26623/julr.v6i3.6758.

[17] Risqilah et al., "From Administrative Correction to Criminal Prosecution: An Escalation Model for JKN Claim Fraud in Indonesia," *Nusantara: Journal of Law Studies* 5, no. 1 (June 2026): 728–745, https://doi.org/10.66325/nusantaralaw.v5i1.170.

[18] Maria Silvya E. Wangga et al., "Periscope of Ideas Selective Criteria for the Application of Restorative Justice in Corruption Crimes," *Journal of Indonesian Legal Studies* 9, no. 1 (May 2024): 1–30, https://doi.org/10.15294/jils.vol9i1.4530.

[19] Rusdiana et al., "Preventing The Politicisation of Corruption Crime Law Enforcement Based on Local Wisdom."

[20] Olesia Zhytkova, Robert Gillanders, and Windkouni Haoua Eugenie Maïga, "The Internal and Transnational Effects of Corruption on the Environment: The Case of Ukraine," *Cogent Social Sciences* 11, no. 1 (2025), https://doi.org/10.1080/23311886.2025.2566301.

The orientation toward imprisonment has also produced disparities in judicial decisions, particularly regarding substitute money sanctions. In corruption cases, substitute money represents an additional criminal sanction intended to recover state financial losses. However, in practice, the imposition of substitute money often varies significantly among similar cases. Some defendants are ordered to repay substantial amounts corresponding to state losses, while others receive minimal replacement obligations despite causing enormous financial damage to the state.[21]

The disparity becomes evident in several corruption cases where defendants causing billions of rupiah in losses were only ordered to pay replacement money in relatively small amounts. Such inconsistency weakens legal certainty and undermines public trust in judicial institutions.[22] More importantly, it reflects a disconnection between the objectives of corruption eradication and the actual implementation of judicial sanctions. Instead of prioritizing state financial recovery, judicial decisions frequently focus on determining imprisonment terms without proportionally considering economic losses suffered by the state.[23]

The Nurhadi case illustrates this contradiction clearly. Although the former Secretary of the Supreme Court was proven to have received substantial bribes and gratuities, the court rejected the prosecutor's demand for replacement money amounting to IDR 83 billion. The judges reasoned that the money originated from private entities rather than directly from state finances. Such reasoning generated controversy because corruption involving abuse of public office inherently damages state integrity and public trust, regardless of whether the source of funds is public or private. In contrast, in cases involving Edhy Prabowo and Zainudin Hasan, courts granted replacement money sanctions consistent with prosecutorial demands. These differing judicial approaches demonstrate the absence of standardized principles in determining compensation obligations within corruption cases.[24] The inconsistency of corruption sentencing further reveals that anti-corruption law enforcement in Indonesia still lacks a coherent framework integrating punishment and state financial recovery. While imprisonment remains symbolically important, corruption eradication should prioritize restoring public assets lost through illegal conduct. Without effective

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[21] Wicipto Setiadi, "Korupsi Di Indonesia Penyebab, Hambatan, Solusi Dan Regulasi," *Jurnal Legislasi Indonesia* 15, no. 3 (November 2018): 3, https://doi.org/10.54629/jli.v15i3.234.

[22] Anis Mashdurohatun et al., "Reconstructing Regulations on Compensation Payments in Corruption Cases Based on the Principles of Justice in Pancasila," *Nusantara: Journal of Law Studies* 5, no. 2 (August 2026): 1202–1225, https://doi.org/10.66325/nusantaralaw.v5i2.162.

[23] Hidayat Darussalam et al., "Internalising Sharia Economic Law for Sustainable Marine Tourism: Environmental Mitigation Practices on Pahawang Island," *Journal of Nusantara Economy* 5, no. 1 (June 2026): 42–55, https://doi.org/10.66325/nusantaraeconomy.v5i1.395.

[24] Cut Nurita, "Asas Beban Pembuktian Terbalik Terhadap Tindak Pidana Korupsi Dalam Sistem Hukum Di Indonesia," *Jurnal Hukum Kaidah: Media Komunikasi Dan Informasi Hukum Dan Masyarakat* 23, no. 1 (December 2023): 1, https://doi.org/10.30743/jhk.v23i1.8457.

recovery mechanisms, corruption law enforcement risks becoming merely symbolic rather than transformative.

Structural Weaknesses in Corruption Law Enforcement Institutions

The ineffectiveness of state loss recovery in corruption cases is strongly influenced by weaknesses within the legal structure, particularly among institutions responsible for corruption eradication. In Indonesia, corruption law enforcement involves several institutions, including the Police, the Corruption Eradication Commission (KPK), the Prosecutor's Office, and the Courts. Ideally, these institutions should work synergistically to investigate, prosecute, adjudicate, and execute corruption cases effectively. However, empirical findings demonstrate that institutional fragmentation, limited coordination, inadequate transparency, and inconsistent commitment have weakened efforts to maximize state financial recovery.[25]

The Police institution, despite possessing extensive authority and resources, has shown stagnant performance in handling corruption cases. Data between 2018 and 2022 indicate that the number of corruption investigations conducted by the Police fluctuated without significant improvement. More critically, public access to information regarding corruption investigations remains extremely limited. Developments in case handling at national, provincial, and district police levels are often inaccessible, creating opportunities for abuse of authority and weakening public oversight. The lack of transparency also raises concerns regarding the misuse of Investigation Stop Orders (SP3), which potentially enable corruption cases to be terminated without adequate public accountability. Although the Police possess a substantial budget and nationwide institutional infrastructure, the realization of corruption case handling targets remains relatively low. This condition indicates that institutional capacity has not been effectively translated into quality anti-corruption performance.[26]

Furthermore, the Police rarely utilize money laundering instruments in corruption investigations. This is problematic because money laundering mechanisms are essential for tracing and confiscating illicit assets obtained through corruption. The limited use of anti-money laundering provisions demonstrates that law enforcement institutions still prioritize criminal prosecution rather than asset recovery strategies. The Corruption Eradication Commission (KPK), historically regarded as Indonesia's most effective anti-corruption institution, has also experienced declining performance. Following revisions to the KPK Law, concerns emerged regarding institutional weakening and reduced independence. Although the KPK continues to investigate

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[25] Robbyansyah Hutasoit and Arpangi Arpangi, "The Ideal Concept of Asset Recovery in Corruption Criminal Acts Based on Progressive Law," *Ratio Legis Journal* 4, no. 4 (December 2025): 4256–4272, https://doi.org/10.30659/rlj.4.4.%25p.

[26] Ade Mahmud et al., "Keadilan Substantif Dalam Proses Asset Recovery Hasil Tindak Pidana Korupsi," *Jurnal Suara Hukum* 3, no. 2 (September 2021): 227–250, https://doi.org/10.26740/jsh.v3n2.p227-250.

significant corruption cases, its performance in asset recovery remains limited. The institution still relies heavily on bribery-related cases while relatively few investigations focus on state financial losses and illicit asset tracing. Another significant issue concerns human resource limitations within the KPK. The number of investigators and prosecutors remains insufficient compared to the complexity and scale of corruption cases handled nationwide. The dismissal of several experienced employees through the controversial National Insight Test (TWK) further weakened institutional capacity. As a consequence, the KPK often struggles to expand investigations toward intellectual actors and broader corruption networks.[27]

The Prosecutor's Office has demonstrated relatively positive performance trends, particularly in handling major corruption cases involving massive state losses such as Jiwasraya and Asabri. Nevertheless, significant weaknesses remain in executing replacement money sanctions. Prosecutors frequently interpret substitute imprisonment as an alternative choice rather than a subsidiary sanction. This interpretation allows convicted corruptors to choose imprisonment instead of repaying state losses, thereby undermining the restorative purpose of replacement money provisions. The ambiguity surrounding execution mechanisms has also contributed to prosecutorial hesitation in enforcing compensation orders. In some cases, prosecutors even requested legal opinions from the Supreme Court before executing replacement money sanctions.[28] Such hesitation indicates uncertainty regarding legal interpretation and institutional commitment. Consequently, corruption convicts exploit these weaknesses by claiming inability to pay and opting for relatively short substitute prison terms.

The Courts also contribute significantly to the ineffectiveness of state financial recovery. Judicial disparities in corruption sentencing reveal inconsistencies in evaluating state losses, substitute money, and imprisonment severity. Many judges continue to impose light sentences despite enormous state financial losses caused by defendants. The following table illustrates disparities in replacement money sanctions in several corruption cases:

Table 1. Comparison of State Losses, Compensation Claims, and Court Verdicts in Corruption Cases

No	Case Number	State Losses	Demand for Replacement Money	Court Verdict
1	23/Pid.Sus-TPK/2021/PN Amb	Rp 4.3 billion	Rp 300 million	Rp 50 million

[27] Maria Silvya E. Wangga et al., "Periscope of Ideas Selective Criteria for the Application of Restorative Justice in Corruption Crimes," *Journal of Indonesian Legal Studies* 9, no. 1 (May 2024): 1–30, https://doi.org/10.15294/jils.vol9i1.4530.

[28] Christine Natalia Pangaribuan, Suci Ramadani, and Muhammad Arif Sahlepi, "Criminal Execution of Payment Of Compensation What The Public Prosecutor Did In The Case Of Corruption," *International Journal of Society and Law* 3, no. 3 (October 2025): 416–424, https://doi.org/10.61306/ijsl.v3i3.649.

2	6/Pid.Sus-TPK/2021/PN Bna	Rp 5.7 billion	Rp 500 million	Rp 50 million
3	22/Pid.Sus-TPK/2021/PN Bna	Rp 6.5 billion	Rp 500 million	Rp 50 million
4	10/Pid.Sus-TPK/2021/PN Bna	Rp 5.7 billion	Rp 750 million	Rp 50 million
5	9/Pid.Sus-TPK/2021/PN Amb	Rp 1.3 billion	Rp 350 million	Rp 50 million

Source: Author's interpretation

The table demonstrates that replacement money imposed by courts often fails to correspond proportionally with state losses. Such disparity weakens deterrence and allows offenders to retain substantial illicit benefits even after conviction.

Weaknesses of Legal Substance and the Failure of State Asset Recovery

Beyond structural problems, the ineffectiveness of corruption law enforcement is also rooted in weaknesses within legal substance. The principal normative problem lies in Article 18 paragraphs (2) and (3) of Law Number 20 of 2001 concerning the Eradication of Corruption Crimes. Although these provisions regulate replacement money sanctions, their formulation remains ambiguous and creates significant implementation challenges. Article 18 paragraph (2) stipulates that convicted persons must pay replacement money within one month after the court decision obtains permanent legal force. If payment is not made, prosecutors may confiscate and auction the convict's assets. However, the one-month payment period is unrealistic in many cases involving complex financial arrangements and hidden assets. Corruptors frequently transfer or conceal assets before conviction, making recovery difficult within such limited timeframes.[29]

Meanwhile, Article 18 paragraph (3) allows substitute imprisonment if the convicted person lacks sufficient assets to pay replacement money. The absence of clear standards concerning the duration of substitute imprisonment has resulted in inconsistent judicial interpretations. In practice, substitute imprisonment often becomes more favorable for corruptors than repaying state losses. Consequently, many convicts intentionally avoid payment and choose imprisonment instead. This situation contradicts the fundamental objective of corruption law enforcement, namely restoring state financial losses and protecting public interests. When substitute imprisonment becomes an attractive alternative, corruption offenders effectively retain

[29] Tinuk Dwi Cahyani Cahyani and Yohana Puspitasari Wardoyo, "Efforts of Apparatus Law Enforcement in Realizing Restorative Justice in Asset Recovery Results of Corruption," *AMCA Journal of Community Development* 2, no. 1 (January 2022): 15–21, https://doi.org/10.51773/ajcd.v2i1.109.

the economic benefits of their crimes while serving relatively short prison terms. Such conditions undermine justice and weaken anti-corruption efforts.[30]

The normative weakness is further aggravated by the absence of mechanisms allowing preventive asset confiscation. Existing regulations generally require proof that confiscated assets are directly connected to corruption offenses. This limitation creates obstacles when corruptors transfer illicit assets to relatives, third parties, or offshore accounts. Therefore, this study proposes the adoption of collateral confiscation mechanisms inspired by civil law principles. Under this approach, law enforcement institutions would be authorized to temporarily seize assets belonging to defendants as guarantees for replacement money obligations. Such mechanisms would strengthen the state's ability to secure assets before final court decisions are issued.[31]

The implementation of collateral confiscation would require harmonization between the Corruption Law and the Criminal Procedure Code. Nevertheless, such reform is necessary to address increasingly sophisticated corruption practices involving asset concealment and financial manipulation. Without stronger confiscation mechanisms, corruption law enforcement will continue to prioritize imprisonment while failing to recover public assets effectively. Another substantive issue concerns the lack of sentencing guidelines regarding replacement money and substitute imprisonment. Judicial discretion without clear parameters has produced inconsistent decisions across corruption cases. Therefore, legal reform should include comprehensive sentencing standards integrating proportionality between state losses, replacement obligations, and substitute penalties.[32] Ultimately, the weaknesses of legal substance demonstrate that Indonesia's anti-corruption framework still emphasizes punitive symbolism rather than restorative effectiveness. Legal reform must therefore prioritize mechanisms capable of maximizing state asset recovery while ensuring fairness, certainty, and deterrence.

Reformulating Corruption Law Enforcement Toward State Loss Recovery

The findings of this study demonstrate that corruption law enforcement in Indonesia requires a fundamental paradigm shift from punishment-oriented approaches toward recovery-oriented justice. Imprisonment alone cannot adequately address the economic and social damage caused by corruption. Instead, anti-corruption law enforcement must prioritize restoring public assets, repairing

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30 Dwi Haryati, Anugrah Anditya, and Richo Andi Wibowo, "Pelaksanaan Pengadaan Barang/Jasa Secara Elektronik (E-Procurement) Pada Pemerintah Kota Yogyakarta," *Old Website of Jurnal Mimbar Hukum* 23, no. 2 (2011): 328–342, https://doi.org/10.22146/jmh.16192.

31 Sumiadi, Laila M. Rasyid, and Ikramsyah Irwali, "Corruption Crimes in Indonesia: A Comparative Study," *International Journal of Law, Social Science, and Humanities* 2, no. 1 (March 2025): 171–80, https://doi.org/10.70193/ijlsh.v2i1.224.

32 Ahmad Sahroni and Mohammad Hazyar Arumbinang, "Reformulate Supervisory Mechanism of The Indonesian Corruption Eradication Commission, Why and How?," *Jurnal IUS Kajian Hukum Dan Keadilan* 12, no. 3 (December 2024): 558–571, https://doi.org/10.29303/ius.v12i3.1558.

institutional integrity, and ensuring substantive justice for society. The first reformulation concerns strengthening asset recovery mechanisms through revisions to Article 18 paragraphs (2) and (3) of the Corruption Law. The payment period for replacement money should be extended beyond one month to provide more realistic opportunities for tracing, identifying, and liquidating assets. Simultaneously, substitute imprisonment must be regulated proportionally so that it does not become more advantageous than repayment obligations.[33]

Second, anti-corruption institutions should adopt integrated financial investigation strategies combining corruption prosecution with anti-money laundering enforcement. Corruption crimes are closely connected to asset concealment and financial laundering activities. Therefore, law enforcement agencies must prioritize tracing illicit financial flows and confiscating criminal assets rather than focusing exclusively on imprisonment. Third, institutional coordination among the Police, KPK, Prosecutor's Office, and Courts must be strengthened through integrated data systems, transparency mechanisms, and accountability standards. Public access to corruption case developments should also be expanded to enhance societal oversight and prevent abuse of authority. Fourth, judicial reform is necessary to reduce sentencing disparities. Judges handling corruption cases should apply proportionality principles linking state losses with replacement money obligations and imprisonment severity. Cases involving enormous financial losses should receive heavier sanctions accompanied by maximum asset recovery measures.[34]

Fifth, corruption eradication must also address legal culture. The normalization of corruption within bureaucratic and political environments weakens anti-corruption efforts. Therefore, legal reform should be accompanied by ethical education, institutional integrity programs, and public participation initiatives aimed at strengthening anti-corruption values within society. Theoretically, this reconstruction reflects a transition from retributive justice toward restorative and progressive justice within corruption law enforcement. Retributive approaches focus primarily on punishing offenders, whereas restorative approaches emphasize repairing damage suffered by the state and society. In corruption cases, substantive justice cannot be achieved merely by imprisoning offenders while allowing illicit assets to remain outside state control.[35]

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[33] Putri Aprilia Nur Khasanah and Indra Kusuma, "Anti-Corruption Disclosure and Earnings Management: A Case In Indonesian Capital Market," *Jurnal Akuntansi Dan Keuangan Indonesia* 17, no. 1 (June 2020), https://doi.org/10.21002/jaki.2020.06.

[34] Muhammad Anwar and Agus Surono, "Indonesian Obstacles in the Implementation of Assets Confidential Proceedings from Corruption Crimes Overseas Based on the UN Convention AS Set Forth in UNCAC," *Journal of Law, Politic and Humanities* 5, no. 4 (March 2025): 2560–70, https://doi.org/10.38035/jlph.v5i4.1361.

[35] Krismena Tovalini and Yulia Hanoselina, "Behavioral and Cultural Determinants of Corruption: Evidence from Indonesia," *Jurnal Ilmiah Ekotrans & Erudisi* 4, no. 2 (December 2024): 12–21, https://doi.org/10.69989/pv810d72.

This study therefore argues that the future of corruption law enforcement should move beyond punishment. Effective anti-corruption policy must integrate criminal sanctions with comprehensive state asset recovery mechanisms capable of restoring public finances and reinforcing public trust in legal institutions. Through this approach, corruption law enforcement can function not only as a means of punishment but also as an instrument for achieving social justice, economic recovery, and institutional integrity.[36]

CONCLUSION

This study concludes that the enforcement of corruption criminal law in Indonesia remains predominantly punishment-oriented and has not yet fully reflected the value of substantive justice, particularly in relation to the recovery of state financial losses. The existing regulation concerning replacement money sanctions under Article 18 paragraphs (2) and (3) of Law Number 20 of 2001 still contains significant weaknesses that hinder effective asset recovery. The limitation of the payment period to only 30 days has proven ineffective in enabling the restoration of state financial losses, while the provision allowing substitute imprisonment has created opportunities for corruption convicts to avoid repayment obligations by choosing imprisonment instead. In addition, weaknesses in the legal structure further undermine the effectiveness of corruption law enforcement. These weaknesses include the lack of transparency and accountability in police investigations, the limited institutional capacity and personnel constraints within the Corruption Eradication Commission (KPK), the hesitation of prosecutors in executing replacement money sanctions, and the absence of clear judicial standards regarding subsidiary imprisonment, which ultimately results in sentencing disparities. From the perspective of legal culture, the persistence of justificatory attitudes toward corruption also contributes to the normalization of corrupt practices and weakens the broader objective of state financial recovery.

Therefore, this study proposes the reconstruction of corruption law enforcement through a more restorative and recovery-oriented approach that moves beyond imprisonment as the primary indicator of success. The reformulation of Article 18 paragraphs (2) and (3) is necessary by extending the payment period for replacement money to three months and by establishing clearer and more proportional subsidiary imprisonment provisions. Such reconstruction is expected to strengthen legal certainty, optimize state asset recovery, and ensure greater substantive justice in corruption cases. Future research is recommended to further examine comparative models of asset recovery mechanisms and financial sanctions implemented in other jurisdictions, particularly regarding the integration of anti-money laundering

[36] Arimansitompul Arimansitompul, "Gratification Development in Corruption in Indonesia," *International Asia Of Law and Money Laundering (IAML)* 3, no. 1 (March 2024): 17–22, https://doi.org/10.59712/iaml.v3i1.77.

instruments, confiscation systems, and restorative justice approaches in corruption eradication. In addition, future studies may also explore the role of digital financial tracing technologies and international cooperation frameworks in strengthening the effectiveness of recovering state assets derived from corruption crimes in the contemporary era.

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AUTHOR CONTRIBUTIONS STATEMENT

Redy Handoko contributed to the conceptualization, research design, and development of the theoretical framework. Ikrar Demarkasi contributed to the literature review, data collection, and analysis. Rudy Astanto contributed to the methodology, interpretation of the findings, and critical revision of the manuscript. Slamet Haryadi contributed to data validation, discussion of the results, and manuscript preparation. Viktoriya Melnykovych contributed to the international literature review, critical analysis, and revision of the manuscript. Adi Sulistiyono contributed to the supervision, overall intellectual direction, and final review of the manuscript. All authors contributed to the discussion of the results, approved the final version of the manuscript, and agreed to be accountable for all aspects of the work.

AI USAGE STATEMENT

The authors declare that generative artificial intelligence (AI) tools were used solely for language-related assistance, including grammar checking, language refinement, and improving the clarity and readability of the manuscript. AI tools were not used to generate research data, conduct the analysis, determine the findings, or formulate the scientific conclusions. The authors remain fully responsible for the accuracy, originality, integrity, and final content of the manuscript.

CONFLICT OF INTEREST

The authors declare that there are no conflicts of interest associated with this research, authorship, or publication of this article. The authors have no financial, personal, or professional relationships that could have influenced the research findings, interpretation, or conclusions presented in this study.

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