



## **Calculating State Economic Losses Through GDP Indicators: Toward Severe Punishment Based on the Principle of Justice**

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**Abstract:** Corruption causing state economic losses in Indonesia has become increasingly systemic and has generated substantial disparities in criminal sentencing over the last five years. These disparities are closely related to the absence of measurable sentencing standards and to inconsistent judicial interpretations of the calculation of state economic losses, despite the Constitutional Court's requirement that such losses be concrete and quantifiable. This study aims to analyze state economic losses in corruption cases through the perspective of economic analysis of law and to formulate a justice-oriented framework for severe punishment based on Gross Domestic Product (GDP) indicators. This research employs a normative juridical method, drawing on statutory, conceptual, and case approaches. Legal materials were obtained from legislation, court decisions, legal doctrines, and relevant economic theories. The data were analyzed qualitatively using an economic analysis of law framework emphasizing proportionality, deterrence, efficiency, and protection of public welfare. The results of this study indicate that sentencing disparities primarily stem from the lack of standardized economic parameters for assessing the broader impact of corruption on national development and social welfare. The study finds that judicial consideration has generally focused only on direct financial losses, while indirect economic consequences, including opportunity costs, disruption of public services, decline in investment, and multiplier effects on economic growth, remain insufficiently addressed. The results further demonstrate that integrating explicit and implicit economic losses through GDP indicators provides a more objective and proportional basis for determining criminal sanctions. This study formulates a GDP-based sentencing matrix by measuring the ratio between total state economic losses and annual GDP as an indicator of macroeconomic

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harm. The study concludes that corruption causing extraordinary economic disruption justifies severe punishment, including life imprisonment and capital punishment, under the principle of justice.

**Keywords:** Corruption; Economic Analysis of Law; GDP; Sentencing Policy; State Economic Losses.

## Introduction

Corruption still looms over Indonesia's economy. Corruption remains endemic in the judicial system and is one of Indonesia's most difficult challenges today.<sup>1</sup> Various cases of state economic corruption include the Asabri case, which resulted in the state losing Rp. 22.78 trillion, the Jiwayasa case, which caused the state to lose Rp. 16.807 trillion, and the PT. Timah case, which cost the state Rp. 303 trillion.<sup>2</sup> In some cases, mega corruption involves companies or individuals who receive special treatment in exchange for bribes.<sup>3</sup> The Constitutional Court, in Decision Number 25/PUU-XIV/2016, deleted the word "may" in Article 2 paragraph (1) and Article 3 of the Anti-Corruption Law.<sup>4</sup> This decision thus elucidates that state losses must pertain to events that have concretely transpired (actual loss).<sup>5</sup> This changed the formal offense into a material offense under Article 2, Paragraph 1, and Article 3 of the Anti-Corruption Law. In its development, several cases have proven the applicability of the element of state economy, such as the textile import case by the corporate defendant in Supreme Court Decision Number 4952 K/Pid.sus/2021 dated December 8, 2021.<sup>6</sup> The judge stated that the defendant had abused the import license, causing a surge in imported goods, potentially harming domestic textile products, leading to the closure of numerous textile factories and MSMEs, and resulting in large-scale layoffs and a decline in market share.

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<sup>1</sup> Febby Mutiara Nelson, "In Search of a Deferred Prosecution Agreement Model for Effective Anti-Corruption Framework in Indonesia," *Hasanuddin Law Review* 8, no. 2 (2022): 122–38, <https://doi.org/10.20956/halrev.v8i2.3292>.

<sup>2</sup> Indonesian Corruption Watch, *Outlook Pemberantasan Korupsi 2024* (Jakarta, 2024).

<sup>3</sup> Jamie Marie Sommer, Michael Restivo, and John M. Shandra, "Corruption and Palm Oil in a Cross-National Perspective: How India Contributes to Forest Loss in Peripheral Nations," *Journal of South Asian Development* 19, no. 1 (2024): 83–111, <https://doi.org/10.1177/09731741231182754>.

<sup>4</sup> M. H. D. Fatria et al., "Legal Implications of Corruption Cases Without Initial State Losses in Audit but Found During Investigation Case Of Issuing Ship Permits," *BIO Web of Conferences* 134 (2024): 4003–5, <https://doi.org/10.1051/bioconf/202413404005>.

<sup>5</sup> Ponco Hartanto, Subagio Gigih Wijaya, and Riami Chancy, "Discourse of Ecological Damage as a State Financial Loss: Evidence from Indonesia," *Journal of Law, Environmental and Justice* 2, no. 3 (2024): 307–31, <https://doi.org/10.62264/jlej.v2i3.110>.

<sup>6</sup> "Putusan Mahkamah Agung Nomor 4952 K/Pid.Sus/2021," preprint, 2021.

Another issue that arises is the disparity in verdicts. Judicial disparity must take into account the socio-legal context in which prosecution and sentencing decisions are made.<sup>7</sup> Corruption in the export of *crude palm oil* (CPO) shows differences in the application of sanctions between the court of first instance and the Supreme Court. The panel of judges at the Central Jakarta District Court handed down a verdict of *onslag van alle rechtsvervolging*, or acquittal from all legal charges. However, on appeal, the Supreme Court recognized the broader concept of economic loss to the state. This ruling has the potential to become jurisprudence that will encourage law enforcement officials to be more courageous in applying this doctrine in cases of natural resource corruption, market manipulation, and other corporate crimes with systemic impact.

The discussion on calculating the economic losses to the country focuses on the economic impact and potential arising from corruption, at least in relation to *opportunity costs* and *multiplier effects*. *Opportunity cost* is the cost incurred from the loss of potential opportunities to gain profits due to corruption<sup>8</sup>. At the same time, the *multiplier economic impact* is the difference in social costs between a corruption-free condition and a condition in which corruption has occurred<sup>9</sup>. *Opportunity cost* and *multiple economic impacts* are fundamental concepts in economics that are widely used in decision-making about financial interactions.<sup>10</sup> The difference between *opportunity cost* and *multiple economic impacts* can be seen, for example, in additional costs producers incur due to corruption-related policy violations. Meanwhile, the multiple economic impacts of corruption cause many producers to lose the opportunity to make a profit, as their factories are closed. In addition, many workers who should be working normally have to stop due to factory closures, thereby affecting the national and regional economies<sup>11</sup>. Simply put, *opportunity cost* refers to potential state revenue that cannot be utilized due to corruption. Meanwhile, *multiple economic impacts* stem from corruption.

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<sup>7</sup> Jeff Gruenewald et al., “Examining Disparities in Case Dispositions and Sentencing Outcomes for Domestic Violent Extremists in the United States,” *Crime & Delinquency* 70, no. 1 (2024): 126–56, <https://doi.org/10.1177/00111287221109769>.

<sup>8</sup> Donsi, Nankap Seujib Alexis, and Dora Mbanga Frieda Marielle, “Effect of Corruption on Human Capital in Franc Zone Countries: An Opportunity Cost Analysis,” *International Journal of Scientific Advances* 5, no. 2 (2024): 231–40, <https://doi.org/10.51542/ijscia.v5i2.5>.

<sup>9</sup> Vicente Humberto Monteverde, “The Cost of Corruption,” *Journal of Financial Crime* 26, no. 2 (2019): 568–82, <https://doi.org/https://doi.org/10.1108/JFC-04-2018-0046>.

<sup>10</sup> Ningning Du, Yingchen Yan, and Zhongfeng Qin, “Analysis of Financing Strategy In Cooperation Supply Chain with Opportunity Cost,” *European Journal of Operational Research* 305, no. 1 (2023): 85–100, <https://doi.org/10.1016/j.ejor.2022.05.021>.

<sup>11</sup> Nur Insani et al., “Empowering Muslim Women: Bridging Islamic Law and Human Rights with Islamic Economics,” *De Jure: Jurnal Hukum Dan Syariah* 16, no. 1 (June 2024): 88–117, <https://doi.org/10.18860/j-fsh.v16i1.26159>.

One of the principles put forward in the economic analysis of law is that policy or law maximizes utility, in this case, benefits to society. Several governance- and institution-focused studies by Muhammad Mutawalli Mukhlis<sup>12</sup> can help strengthen the theoretical bridge between economic-loss quantification in corruption cases and the need for consistent judicial standards.<sup>13</sup> In a comparative reform study, Mukhlis et al. (2025a) show how objective benchmarks and institutional design choices are used to justify legal reform; this logic supports the use of measurable indicators—such as GDP and broader economic loss—to calibrate proportional sanctions and reduce arbitrariness. Therefore, the economic analysis of law approach is relevant for assessing the legal implications.<sup>14</sup> The theory using the *Regulatory Impact Analysis* (RIA) method will assess whether a regulation or policy is approached in a restrictive, rigid manner or with the *Economic Analysis of Law* as a flexible economic approach.<sup>15</sup> This implies that reforms had to be undertaken to support the expansion of the market on the one hand, and to help economies on the other.<sup>16</sup> Gary Becker's rational choice theory provides a perspective that individuals weigh various possibilities (pros and cons) to commit or not commit a crime<sup>17</sup>. G. Von Mayr successfully proved the relationship between crime and a country's economic conditions. In addition, Richard Posner, as emphasized by, reiterated this in his *Economic Analysis of Law* theory, which links economic factors to law.<sup>18</sup>

To date, in Indonesia, the absence of consistent jurisprudence and sentencing guidelines has led to various disparities in verdicts. Relatedly, Mukhlis

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<sup>12</sup> Muhammad Mutawalli Mukhlis et al., “Law Reform in Parliamentary Democratization: A Comparative Study of Legislative Terms in Indonesia, Philippines, and the United States of America,” *Journal of Law and Legal Reform* 6, no. 3 (2025): 1–53, <https://doi.org/https://doi.org/10.15294/jllr.v6i3.20664>.

<sup>13</sup> Helmina Helmina et al., “Compromising and Repositioning the Meaning of Corruptors as Thieves in Applying the Provisions of Shara’ into the Modern Era Context,” *Al-’Adalah* 21, no. 1 (June 2024): 25–52, <https://doi.org/10.24042/adalah.v21i1.21251>.

<sup>14</sup> P. G. A. S. Yasa et al., “Automatic Exchange of Information (AEOI) for Indonesian Tax Purposes: Economic Analysis of Law Approach,” *Lex Scientia Law Review* 6, no. 1 (2022): 157–86, <https://doi.org/10.15294/lesrev.v6i1.55143>.

<sup>15</sup> Indiyanto Seno Adji, *Economic Analysis of Law: Krisis Keuangan Dan Kebijakan Pemerintah* (Jakarta: Diadit Media, 2015).

<sup>16</sup> Christian-Lambert Nguena, “On a Comparative Analysis of the Impact of Democracy on Regulatory Reform,” *The European Journal of Comparative Economics* 19, no. 2 (2022): 195–225, <https://doi.org/10.25428/1824-2979/012>.

<sup>17</sup> Gary S. Becker, “Crime and Punishment: An Economic Approach,” *Journal of Political Economy* 76, no. 2 (1968): 169–217.

<sup>18</sup> T. J. Gunawan, *Konsep Pemidanaan Berbasis Nilai Kerugian Ekonomi* (Jakarta: Kencana, 2018).

et al.<sup>19</sup> highlight legal ambiguities in the distribution of roles and authority within Indonesia's regional autonomy framework. Such normative uncertainty can weaken accountability mechanisms and complicate the translation of state-loss findings into legal responsibility—a problem that becomes more acute in corruption cases where “state economic loss” is contested or evolves during investigation. Mukhlis et al.<sup>20</sup> also discuss “disparity” as an institutional problem—showing how asymmetric power arrangements in law-making can produce unequal outcomes and call for a more proportional framework. Analogously, the sentencing disparity described in this article can be addressed through structured guidance (e.g., a matrix linking economic loss to macroeconomic impact) to ensure similar cases are treated more consistently.

Generally, studies of sentencing disparities rely on standard regression techniques, an approach that has been criticized for its limitations in establishing treatment disparities.<sup>21</sup> The imposition of severe criminal sanctions is needed to reaffirm the deterrent effect on perpetrators, using economic analysis of law to assess the extent to which the concept of severe punishment can be applied to corruption-related crimes that cause economic losses to the state. One is using gross domestic product (GDP) as an indicator of a country's economy. This indicator can result in severe criminal sanctions against the defendant. Several previous studies have argued that the definition of the characteristics of economic losses to the state can be made more concrete by involving economists to calculate *the multiplier effect*, thereby enabling law enforcement to be more effective.<sup>22</sup> In addition, other studies have revealed the basic concepts of the distinction between financial and economic losses to the state, the ambiguity of legal norms, the construction of institutional authority, and methods of calculating economic losses to the state.<sup>23</sup> The two previous studies have not yet clearly defined the ideal concept for determining sentencing indicators for judges

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<sup>19</sup> Muhammad Mutawalli Mukhlis et al., “Disparity in Parliamentary Power in the Formation of Laws in Indonesia: Considering Proportional Bicameralism,” *International Journal of Law and Society (IJLS)* 4, no. 1 (2025), <https://doi.org/https://doi.org/10.59683/ijls.v4i1.160>.

<sup>20</sup> Muhammad Mutawalli Mukhlis et al., “Legal Ambiguities Surrounding the Role of Regional House of Representatives in Indonesia's Regional Autonomy Framework,” *Legality: Jurnal Ilmiah Hukum* 33, no. 2 (2025): 334–60, <https://doi.org/https://doi.org/10.22219/ljih.v33i2.38409>.

<sup>21</sup> José María López Riba et al., “Equality Before the Courts? Studying Citizenship Disparities in Sentencing in Catalonia,” *European Journal on Criminal Policy and Research* 29 (2023): 601–24, <https://doi.org/10.1007/s10610-022-09530-w>.

<sup>22</sup> Bima Suprayoga, Hartiwiningsih, and Muhammad Rustamaji, “Reconstruction of State Economic Losses in Criminal Acts of Corruption In Indonesia,” *Revista de Gestão Social e Ambiental* 17, no. 4 (n.d.): 1–15, <https://doi.org/10.24857/rgsa.v17n4-024>.

<sup>23</sup> Hartati et al., “Authority for Calculating State Economic Losses in Criminal Acts of Corruption in Indonesia,” *Jurnal IUS Kajian Hukum Dan Keadilan* 12, no. 3 (2024): 530–41, <https://doi.org/10.29303/v12i3.1480>.

in economic corruption cases. This article aims to analyze cases of corruption that harm the state economy using an *economic analysis of law* approach, and to identify the ideal concept for determining severe punishment indicators for such corruption using a gross domestic product (GDP) approach.

## Method

This study employs normative legal research with a doctrinal-analytical design supported by an economic analysis of law approach. The research uses the statutory, case, and conceptual approaches to examine legal norms, court decisions, and relevant economic concepts concerning corruption that causes losses to the state economy. The units of analysis are the CPO export case, the textile import case, and the Timah case. These cases were selected purposively because they represent major corruption cases involving significant claims of state economic loss and differing judicial approaches to legal reasoning and sentencing. The analysis is conducted through a structured reading of judgments by identifying the legal issues, statutory basis, evidentiary treatment, judicial considerations, and ratio decidendi in each case. This is then used to compare how courts interpret state economic loss and respond to it in sentencing.

The legal materials consist of primary and secondary sources, while the economic figures used in this article serve as supporting analytical material. Primary materials include legislation and court decisions, while secondary materials include books, journal articles, and other scholarly writings. The loss values, GDP figures, and multiplier assumptions discussed in this article are drawn from legal documents, official statistics, and academic references cited in the manuscript. The GDP ratio, multiplier effect, and related tables in this study are used as a normative-conceptual model and argumentative tool, not as final empirical findings. Their function is to illustrate the broader impact of corruption to support sentencing analysis and policy arguments. Therefore, the proposed model is not intended to operate as an automatic formula for punishment, but as a conceptual framework that still requires evidentiary verification and judicial assessment in concrete cases.

## Results and Discussion

### Disparities in Judges' Decisions in Corruption Crimes that Harm the State Economy: Corruption in the Management of Crude Palm Oil (CPO) Exports

In early 2022, Indonesia faced a crisis triggered by a shortage and surge in domestic cooking oil prices<sup>24</sup>. As the world's largest producer of *crude palm oil*

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<sup>24</sup> Fitriani Saragih et al., "Kelangkaan Dan Lonjakan Harga Minyak Goreng Di Indonesia Dalam Perspektif Ekonomi Islam," *EKONOMIKAWAN: Jurnal Ilmu Ekonomi Dan Studi Pembangunan* 22, no. 2 (2022), <https://doi.org/https://doi.org/10.30596/ekonomikawan.v22i2.11422>.

(CPO), this situation was an anomaly that put massive public pressure on the government. To overcome the crisis, the government, through the Ministry of Trade, implemented a series of emergency policies to stabilize domestic supply and prices. The central policies enacted were *the Domestic Market Obligation* (DMO) and *Domestic Price Obligation* (DPO). The DMO policy required CPO producers and exporters, as well as their derivative products, to supply a portion of their production volume to the domestic market<sup>25</sup>. Meanwhile, the DPO policy set a maximum selling price for the DMO supply, which was significantly lower than the international market price at the time<sup>26</sup>. Fulfilling these two obligations was an absolute requirement for companies to obtain Export Approval (PE) to sell their products to the more lucrative global market.<sup>27</sup>

Changes in regulations, ranging from increasing the DMO percentage from 20% to 30% to adjustments to the reporting mechanism, have created uncertainty for business actors. Uncertainty and pressure to comply with rapidly changing policies while still pursuing export profits are the main factors that triggered the corporate actions at the center of this case. Furthermore, five corporations affiliated with the Permata Hijau Group were named as defendants in case No. 39/Pid.Sus-TPK/2024/PN Jkt.Pst. The five corporations are PT. Nagamas Palmoil Lestari, PT. Pelita Agung Agrindustri, PT. Nubika Jaya, PT. Permata Hijau Palm Oleo, and PT. Permata Hijau Sawit. The Public Prosecutor charged them with a series of acts that were collectively considered a systematic attempt to avoid DMO/DPO obligations in order to obtain illegal Export Approval. The actions charged against the defendants include:

1. Manipulation of Export Approval (PE) applications by attaching documents that purported to show that DMO obligations had been fulfilled. In reality, the required domestic supply had not been fully implemented at the time of the PE application.
2. Engineering of DMO Realization Data through the engineering of DMO distribution data, which, in reality, has not been fully realized or has even been canceled after the PE was issued.
3. False statements regarding the origin of CPO, which, in the document, is stated to come from the company's own core plantations. However, this

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<sup>25</sup> Klaudius Epikuri Loga Tarigan, Detania Sukarja, and Robert, "Legal Challenges of PT Industri Nabati Lestari in Stabilizing National Cooking Oil Prices through the Minyakita Program: An Analysis of Price Increases Exceeding the Highest Retail Price," *Ultimate Journal of Legal Studies* 02, no. 02 (2024): 182–90, <https://doi.org/10.32734/uljls.v2i2.23349>.

<sup>26</sup> Saleh Husin et al., "Trade Policies Support for Palm Oil Downstreaming in Indonesia," *JEJAK* 16, no. 2 (2023): 302–22, <https://doi.org/https://doi.org/10.15294/jejak.v16i2.47199>.

<sup>27</sup> Carlos Joel Tchawouo Mbiada, "Restraint of Trade Clause in the Digital Economy: South African and Islamic Law Comparison," *Ayy-Syari'ah: Jurnal Hukum Islam* 27, no. 2 (June 2025): 73–100, <https://doi.org/10.15575/as.v27i1.44545>.

statement is untrue, as most of the defendants' CPO supply comes from the purchase of Fresh Fruit Bunches (FFB) and third-party CPO.

#### 4. Use of Documents with Double Stamps

The Public Prosecutor found serious administrative irregularities in the uploaded documents. Several essential documents, such as *the Independent Statement*, Export Plan, and Domestic Distribution Realization for different PE submissions, were stamped with identical serial numbers. This indicates that these documents most likely do not have separate, valid physical originals but are the result of digital duplication that violates the requirements for document validity. One of the most important aspects of this case is the adoption of a broader doctrine, namely, state economic loss, which encompasses the macroeconomic and social impacts of corruption. In its indictment, the Public Prosecutor outlined the total state economic loss caused by the Permata Hijau Group as Rp. 937,558,181,691.26. This staggering figure was calculated based on a framework of three complementary pillars:

1. *Illegal Gains* amounting to Rp124,418,318,216. These are profits that they should not have obtained if they had fully complied with the DMO/DPO policy.
2. *State Financial Losses* amounting to Rp186,430,960,865.26 resulting from export levies, taxes, or other state revenues that were not optimally collected due to the actions of the Defendants.
3. Economic Losses in the Household and Business Sectors, amounting to Rp626,708,902,610, include losses incurred by consumers who were forced to buy cooking oil at very high prices or had difficulty obtaining it, as well as by small businesses that depend on cooking oil as a raw material for production.

The audit conducted by the Financial and Development Supervisory Agency (BPKP) and experts from the Faculty of Economics and Business at Gadjah Mada University was used to prove the actual losses. In contrast, an econometric approach was used to describe the broader scale of socio-economic damage. The following table details the total allocation of compensation claims amounting to Rp937.55 billion to each of the defendant corporations, based on the three components of losses charged by the Public Prosecutor. This provides a granular view of each company's alleged contribution to the total losses. The Panel of Judges of the Corruption Court at the Central Jakarta District Court handed down a verdict of *onslag van alle rechtsvervolging*, or acquittal from all legal charges. The judges concluded that the proven acts did not constitute a criminal offense. In other words, the judges acknowledged the facts of the defendants' actions (e.g., failure to meet the DMO prior to export) but refused to classify them as corruption crimes. This verdict effectively absolves the defendants of all criminal consequences, even though their actions were proven in court. The panel of

judges rejected the construction of state economic losses proposed by the Public Prosecutor. The panel of judges argued that the alleged state financial losses were not real and certain. This stance reflects a more conservative, traditional legal view of proof of loss in corruption cases.

The central legal issue in this case is not merely whether the defendants committed the factual acts alleged by the Public Prosecutor, but whether those acts satisfied the elements of the corruption offense: unlawfulness, self-enrichment or corporate benefit, and actual harm to state finances or the state economy.<sup>28</sup> After Constitutional Court Decision No. 25/PUU-XIV/2016, the phrase “may cause loss” in Articles 2 and 3 of the Anti-Corruption Law can no longer be read as allowing conviction based on mere potential loss; the loss must be demonstrated as real and concrete (*actual loss*). At the same time, the General Elucidation of the Anti-Corruption Law defines state economy broadly as the economic life organized based on state policy and public welfare, which means that the doctrinal problem is not only evidentiary but also conceptual: how far macroeconomic and social impacts may be treated as legally provable corruption losses.<sup>29</sup> In Indonesian scholarship, this is precisely the main difficulty in applying the element of *loss of the country's economy*, because the norm is broad, while the standard of proof after the Constitutional Court’s ruling has become stricter.

From that perspective, the Public Prosecutor’s position in this case can be understood as adopting an expanded construction of loss: the defendants’ alleged manipulation of export approvals and DMO realization was not only said to generate illegal corporate gains and state financial losses, but also to produce wider household and business-sector harm. The first-instance court, however, appears based on the description in this manuscript to have rejected that construction at the level of legal qualification, not merely at the level of arithmetic calculation. The crucial point is therefore not simply that the panel disagreed with the prosecution’s total figure, but that it did not accept that the broader economic consequences had been proven as sufficiently direct, definite, and legally attributable *actual loss* within Articles 2 and 3 of the Anti-Corruption Law. In doctrinal terms, the divergence between the first-instance court and the Supreme Court may thus be mapped into three layers: first, a difference in interpreting the *actual loss* requirement after Constitutional Court Decision No. 25/PUU-XIV/2016; second, a difference in interpreting whether harm to the state economy may include broader market and social impacts beyond immediate state

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<sup>28</sup> Iwan Setiawan et al., “Legal and Ethical Analysis of Mystery Box Transactions in E-Commerce Platforms: A Sharia Economic Law Perspective,” *El-Masblabah* 15, no. 2 (December 2025): 324–46, <https://doi.org/10.23971/el-mashlahah.v15i2.9786>.

<sup>29</sup> Hadi Purnomo, Baharudin Baharudin, and Mohammad Nasr Khater, “The Return of State Finances: Effectiveness of The New Paradigm in Enforcing of Law on Corruption Crimes Cases,” *Jurnal Hukum* 41, no. 4 (December 2025): 1078–92, <https://doi.org/10.26532/jh.v41i4.47218>.

financial loss; and third, a difference in the weight given to expert and audit-based evidence used to translate macroeconomic impact into legally cognizable loss. This mapping is important because the disparity is not merely about different outcomes, but about competing ratio decidendi regarding the evidentiary threshold and doctrinal scope of state economic loss in corruption law.

In addition to rejecting the element of loss, the panel of judges built its argument on two other pillars of jurisdictional considerations. The judges recategorized the case, moving it from criminal law to administrative and civil law. Although the defendants' actions were proven, they did not constitute criminal acts of corruption, so the judges ruled *to dismiss all charges*. Although the first instance ruling was a setback for this progressive view, the Supreme Court's cassation ruling overturned the *dismissal* verdict. The Supreme Court recognized the broader concept of economic loss to the state. This Supreme Court ruling has the potential to become jurisprudence that encourages law enforcement officials to be more courageous in applying this doctrine in cases of natural resource corruption, market manipulation, and other corporate crimes with systemic impact. With this ruling, the Supreme Court found the corporate defendants guilty of criminal corruption. In addition to overturning the *acquittal*, the Supreme Court also imposed criminal fines and the obligation to pay compensation for state losses.

### **Corruption in Textile Imports with Defendant Drs. Irianto**

PT Flemings Indo Batam (PT FIB) obtained a Textile and Textile Product Import Approval (PI-TPT) from the Directorate General of Foreign Trade of the Indonesian Ministry of Trade. Through cooperation with Customs and Excise officials, PT FIB imported textiles in excess of the allocation specified in the Textile and Textile Product Import Approval by first altering and reducing the figures (quantities) on the *packing list* documents by between 25% and 30%. After obtaining the Customs Clearance Letter for Goods Outside the Customs Area (SPPB LDP) from the Batam Customs Office and being unloaded at the Batam Free Trade Zone at Batu Ampar Port in Batam, the imported textiles from PT FIB and PT PGP were not processed into finished textile products (garments). However, they were stored in the Petrolog Batam area. To then be re-imported from the Batam Free Trade Zone to Tanjung Priok Port in Jakarta using a Letter of Approval for the Release of Goods to Another Location Within the Customs Area (SPPB TLDDP) issued by the Batam Type B Customs Office.

During the period from 2018 to February 2020, the defendant Drs. Irianto imported 566 containers of textiles through PT FIB and PT PGP: the defendant, Drs. Irianto did not use the Textile Import Approval in accordance with its intended purpose, even though the defendant, Drs. Irianto knew that the imported textiles were for his own production process to be processed into finished garments, but instead deliberately sold and/or transferred the imported

textiles to other parties in Jakarta and Bandung at prices lower than those of comparable domestic textile products, which, according to the prosecution's construction of the case and the economic-loss calculation referred to in the judgment, was considered to have contributed to the weakening of domestic textile industry performance.

The indictment and the cassation judgment describe the defendant's conduct as giving rise to a claim for losses to the state economy, with the calculation based on the proportion of the companies' imports to total unprocedural imports and estimates of lost production and reduced household expenditure.<sup>30</sup> In this context, the following points should be read as part of the prosecution's and the court's economic-loss framework, rather than as a single-factor causal conclusion

1. The value added that would ordinarily be expected from the production process of PT FIB and PT PGP was treated, in the economic-loss calculation, as not having materialized.
2. Based on the economic assessment referred to by the prosecutor and later considered at the cassation stage, the influx of textiles beyond the approved quota was regarded as contributing to market oversupply, which, in turn, was associated with price pressure and declining competitiveness among domestic producers.
3. The reference to the closure of eight textile factories in Indonesia during 2018–2019 should be understood as part of the broader economic context used in the calculation of state economic loss, not as proof that the defendant's conduct was the sole cause of each closure.

The same applies to the banking sector: any impact on banks that had extended credit facilities to affected textile companies should be read as a possible downstream economic consequence within the prosecution's broader assessment, rather than as an automatically established direct causal effect of the defendant's acts alone. The economic loss to the state as described above can be estimated at a minimum of Rp1,646,216,880,000. In this case, the Public Prosecutor at the Central Jakarta District Attorney's Office has charged the defendant, Drs. Irianto, causing economic loss to the state.

It is important, however, to distinguish between legal facts and broader economic inferences used to calculate losses to the state economy. In corruption cases involving market distortion, declining competitiveness, factory closures, and downstream effects on employment or credit quality, these outcomes are generally shaped by multiple variables, including trade structure, domestic production capacity, exchange-rate conditions, firm-level efficiency, and broader market demand. Therefore, in this article, those effects should be understood as

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<sup>30</sup> Margono Margono et al., "The Injustice of Criminal Guidelines in the Act of Corruption Crime," *Jurnal Hukum* 40, no. 2 (December 2024): 359–74, <https://doi.org/10.26532/jh.v40i2.42589>.

part of the prosecution's and the cassation court's analytical framework for describing economic harm, not as a definitive statement that all such consequences were caused solely and directly by the defendant's conduct. This clarification is consistent with the scholarly view that proof of *kerugian perekonomian negara* is methodologically more difficult than proof of direct state financial loss and requires careful linkage between unlawful conduct, economic indicators, and the evidentiary basis used in court.

Based on the first instance verdict, the panel of judges only proved the charges related to bribery, namely the second charge of violating Article 5 paragraph (1) letter a of the Corruption Law. In contrast, the Public Prosecutor's charges related to economic losses to the state were declared unproven. An appeal was filed against this verdict. In its consideration of the appeal, the High Court acknowledged the existence of economic losses to the state but only considered them as the impact of the offense and an aspect of the benefits, which were then considered as aggravating or mitigating factors. In the cassation of the case, the Supreme Court ruled that the defendant had been proven legally and convincingly guilty of committing a criminal act of corruption jointly as charged in the first primary indictment under Article 2, paragraph (1), Jo. Article 18 of the PTPK Law, in conjunction with Article 55 paragraph 1(1) of the Criminal Code, and the second charge under Article 5 paragraph 91 letter a of the PTPK Law. The judge also sentenced the defendant to ten years' imprisonment and a fine of Rp200,000,000, or four months' imprisonment instead of payment of the fine.

Based on the Cassation Decision, the defendant has been proven not only to have committed bribery but also to have committed unlawful acts of self-enrichment that have harmed the country's economy, as charged and demanded by the public prosecutor. Economic losses are calculated using two approaches: *economic losses* and lost expenditures. The calculation of *economic losses* was conducted to estimate the impact of the surge in imported textile products on the domestic market, leading to a decline in the domestic textile industry. Another impact calculated was the loss of household expenditure resulting from job losses in the domestic textile industry. The decline in the domestic industrial economy was demonstrated through data on domestic market share and the performance of domestic companies.

The calculation of economic losses was carried out using the *economic losses* and lost expenditure approaches.<sup>31</sup> The calculation of economic losses aimed to calculate the impact of the surge in textile imports in the domestic market, which

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<sup>31</sup> Asharul Maula, "Repositioning of Islamic Economics in the Era of Globalization from the Maqosid Syari'ah Perspective: Reposisi Ekonomi Islam Di Era Globalisasi Perspektif Maqoshid Syari'ah," *Journal of Islamic Law (JIL)* 1, no. 1 (2020), <https://e-journal.iainptk.ac.id/index.php/jil/article/view/17>.

caused a weakening of domestic textile industry activity, while the following calculation was the amount of household expenditure due to job losses because many domestic textile industries were forced to close down, or in other words, a decline in labor absorption.<sup>32</sup> The facts regarding the loss of domestic industry market share show that imports have led to a decline in domestic industry economic activity. The decline in the domestic industry's economic activity is then calculated using the economic losses and lost expenditure approaches. Both calculations assume several initial values. The price of fabric per ton is based on the same assumption as the calculation of state financial losses: IDR 84,000,000 per ton.

The production decline data used only in 2019 is the same as the calculation of state financial losses, namely tons. Economic losses = national production decline (tons) x price per ton = 778,000 x IDR 84,000,000 = IDR 65.35 trillion. The economic losses caused by PT FIB and PT PGP can be calculated based on the proportion of the companies' imports to total *unprocessed* imports in 2018-2019 and the value of lost production in 2019. The proportions of imports by PT FIB and PT PGP were 7,581.5 tons and 759.04 tons, respectively, accounting for 2.52% of total *unprocessed imports* in 2018-2019. Therefore, the impact of unprocedural imports by PT FIB and PT PGP was Rp 1.6 trillion.

In addition to causing *economic losses*<sup>33</sup>, the surge in imports led to layoffs at several domestic companies, which in turn resulted in lost expenditure by workers affected by the layoffs. The assumption used in calculating lost expenditure is that the estimated decline in labor absorption is the number of workers laid off due to domestic companies going bankrupt, namely 15,633 workers in 2017-2019. The wages used are the average minimum wages in DKI Jakarta province from 2017 to 2019; the *marginal propensity to consume* (MPC) due to job loss is assumed to be between 0.6 and 0.7; *disposable income* is assumed to be 60% of total income. Lost expenditure results from workers who lose their jobs because companies are unable to absorb labor. Unabsorbed labor can then switch to other jobs or lose their jobs, resulting in a loss of spending power. Lost expenditure during 2017-2019 is estimated at between Rp19.76 billion and Rp23.05 billion.

### Calculation of Losses to the National Economy

The importance of linking law with macroeconomics raises two main issues. First, what kind of macroeconomic framework should be used? Second, how can the supremacy of law be maintained when macroeconomic policies are

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<sup>32</sup> Zulfitra Ramadana and Yusuf M. Said, "Sulitnya Pembuktian Kerugian Perekonomian Negara Pada Perkara Korupsi," *Prestisius Hukum Brilliance* 6, no. 2 (2024): 82–102.

<sup>33</sup> Abdul Mujib, "The Failure of Indonesian E-Commerce Law in Adapting to Digital Economy," *Ijtihad: Jurnal Wacana Hukum Islam Dan Kemanusiaan* 25, no. 2 (December 2025): 213–30, <https://doi.org/10.18326/ijtihad.v25i2.213-230>.

implemented?<sup>34</sup> These two issues are part of an intellectual effort to understand the role of law, the courts, and legal thinking in the implementation of macroeconomic policies. The meaning of law is always open to debate. Law is not fixed and cannot be fully explained by economic theory, but is an institutional reality that can change without losing its identity<sup>35</sup>. This tension is a characteristic feature of the relationship between law and macroeconomics, which is currently developing.<sup>36</sup> There is a relationship between public income levels and the amount of government investment in corruption control efforts. In countries with low per capita income, there is almost no government investment in corruption control. This is due to limited state budgets that cannot finance anti-corruption measures.<sup>37</sup>

The lack of clarity regarding the application of elements that cause financial loss to the state or its economy will create uncertainty in calculating the actual amount of state losses.<sup>38</sup> In proving economic losses to the state, it must first be proven that there has been a violation of the General Explanation paragraph 4 letter b of the PTPK Law. Scientifically, economics provides a theory for predicting the impact of criminal sanctions on changes in people's behavior.<sup>39</sup> In economics, criminal sanctions can be equated with the price of a good<sup>40</sup>. If a good is valued highly, the public responds by reducing *demand* for it.<sup>41</sup> This means that, rationally, people will avoid committing violations in response to what they consider severe punishment.

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<sup>34</sup> Yair Listokin, "A Theoretical Framework for Law and Macroeconomics," *American Law and Economics Association* 21, no. 1 (2019): 46–80, <https://doi.org/10.1093/aler/ahy011>.

<sup>35</sup> Simon Deakin et al., "Legal Institutionalism: Capitalism and the Constitutive Role of Law," *Journal of Comparative Economics* 45, no. 1 (2017): 188–200, <https://doi.org/https://doi.org/10.1016/j.jce.2016.04.005>.

<sup>36</sup> Bruno Meyerhof Salama, "Macroeconomic Analysis of Law Versus Law and Macroeconomics," *Law and Contemporary Problems* 83, no. 181 (2020): 181.

<sup>37</sup> Miao Zhang and others, "Corruption, Anti-Corruption, and Economic Development," *Humanities and Social Sciences Communications* 10 (2023): 434.

<sup>38</sup> Trifena Julia Kambey, Tonny Rompis, and Altje A. Musa, "Analisis Yuridis Mengenai Unsur Merugikan Perekonomian Negara Dalam Undang-Undang Tindak Pidana Korupsi," *Lex Crimen* IX, no. 3 (2020).

<sup>39</sup> Abdulazeem Abozaid, Sama Elamrawy, and Fuady Abdullah, "Stock Market Trading between Legal Formalities and Economic Substance: A Macro-Sharia Appraisal," *Justicia Islamica* 23, no. 2 (May 2026): 417–48, <https://doi.org/10.21154/justicia.v23i2.12466>.

<sup>40</sup> Mahrus Ali et al., "Is Criminal Fine in Economic Legislations Effective? Evidence from Indonesia," *Cogent Social Sciences* 8, no. 1 (2022), <https://doi.org/https://doi.org/10.1080/23311886.2022.2068270>.

<sup>41</sup> Tika Widiastuti et al., "Strategic Solutions for Women's Empowerment through Islamic Social Finance in Light of Maqâsid Sharia: A Delphi-ANP Approach," *AL-IHKAM: Jurnal Hukum & Pranata Sosial* 20, no. 1 (May 2025): 28–62, <https://doi.org/10.19105/al-lhkam.v20i1.16831>.

The social costs of corruption can be categorized using *the social costs of crime framework*. The concept of social costs of corruption consists of:

- a. *The costs in anticipation of corruption;*
- b. *Explicit costs of corruption;*
- c. *Implicit costs of corruption;*
- d. Reaction costs of corruption (*the costs in reaction to corruption*).

The explicit cost of corruption is the amount of state funds misused for personal gain. In contrast, the implicit cost of corruption is the amount of *opportunity cost* incurred as a result of corruption. The amount of explicit costs is often referred to as the real, definite financial loss to the state, i.e., the money embezzled for personal gain or by certain groups.<sup>42</sup> Meanwhile, implicit costs are often interpreted as losses to the state economy, which can take the form of future interest payments resulting from current corruption, environmental damage requiring repair, or the economic costs of conditions without corruption versus those due to corruption.<sup>43</sup>

Table 1. Social Costs of Corruption<sup>44</sup>

<b>SOCIAL COSTS OF CORRUPTION</b>	
Explicit Costs of Corruption	Implicit costs of corruption
<ol style="list-style-type: none"> <li>1. Anticipatory Costs of Corruption               <ol style="list-style-type: none"> <li>a. Costs of socializing corruption;</li> <li>b. Bureaucratic reform;</li> <li>c. Corruption prevention activities</li> </ol> </li> <li>2. Reaction costs of corruption               <ol style="list-style-type: none"> <li>a. Case resolution costs up to the first level.</li> <li>b. Judicial costs;</li> <li>c. Asset forfeiture costs;</li> <li>d. Detention and prison costs.</li> </ol> </li> <li>3. Costs Resulting from Corruption</li> <li>4. The value of corruption, whether enjoyed by the perpetrator or others.</li> </ol>	<ol style="list-style-type: none"> <li>1. Opportunity cost, including interest charges on the value of the corruption;</li> <li>2. The difference in economic multipliers between before corruption and after corruption.</li> </ol>

Source: Anti-Corruption Journal, Research and Development Directorate, Corruption Eradication Commission

<sup>42</sup> Zico Junius Fernando et al., "Reconstructing Environmental Criminal Law in Indonesia Through a Comparative Zemiological Legal Study," *Trunojoyo Law Review* 8, no. 1 (February 2026): 95–126, <https://doi.org/10.21107/tlr.v8i1.31912>.

<sup>43</sup> Sam Brand and Richard Price, *The Economic and Social Cost of Crime* (Inggris: Research, Development and Statistics Directorate (RDS)-Home Office, 2000).

<sup>44</sup> Aida Ratna Zulaiha and Sari Angraeni, "Menerapkan Biaya Sosial Korupsi Sebagai Hukuman Finansial Dalam Kasus Korupsi Kehutanan," *Integritas: Jurnal Anti Korupsi* 2, no. 1 (2016): 7.

This framework shows that the social costs of corruption comprise both explicit and implicit costs. Explicit costs are real costs incurred in corruption prevention, responding to corruption incidents, and addressing corruption-related consequences. The explicit costs referred to in this framework are limited to costs incurred by the state budget, although there may also be other sources of costs. Meanwhile, the implicit costs of corruption are not directly visible, such as economic costs (*opportunity costs*), inflation, and price increases.

a. Corruption Prevention Costs

Corruption prevention costs are those incurred to prevent corruption, such as raising awareness about corruption, anti-corruption education and training, establishing prevention units, and other activities. Corruption prevention costs are obtained from the realization of the prevention budget divided by the number of corruption cases under investigation by law enforcement agencies, as follows:

$$\text{Anticipation Costs} = \frac{\text{Realization of the Corruption Prevention Budget}}{\text{Number of Corruption Cases at the Investigation Stage}}$$

b. Corruption Reaction Costs

The cost of responding to corruption is the total amount of money spent from the investigation stage through the completion of the physical/financial punishment of the convicted person. The cost of responding to corruption is obtained from the total budget spent on handling corruption cases. To calculate the cost of responding to corruption, data on the average unit cost of each type of expenditure for each directorate/work unit involved in responding to corruption, on a daily basis, are required. The results of this calculation will serve as a reference for calculating the cost of responding to corruption per case. In addition to internal resources, the handling of corruption cases also involves other agencies. The cost of the reaction is calculated to include the man-hours expended by these agencies during the corruption-handling cycle. This average cost estimate can be used to calculate the prison and detention costs per corruptor sentenced in accordance with the Anti-Corruption Law. The multiplier factor for these costs varies widely in each case, depending on the article of the corruption crime used, the type and method of investigation/inquiry, and the charges and the judge's verdict. In the early stages of case handling, namely pre-investigation and investigation, the costs will be borne equally (jointly and severally) by all defendants.

c. Costs Resulting from Corruption

The explicit costs of corruption are the monetary value of corruption, commonly known as state financial losses, generally calculated by the Supreme Audit Agency (BPK), the Financial and Development Supervisory Agency (BPKP), the Inspectorate, or other institutions authorized to perform such calculations. The calculation of the explicit costs of corruption will vary and be

specific to each case. In every corruption case processed by the law, the BPK or BPKP will calculate state losses as explicit costs of corruption.<sup>45</sup>

#### d. Implicit Costs of Corruption

Implicit costs are defined as opportunity costs, consisting of two types: non-financial costs (e.g., deterioration of environmental quality, public distrust of bureaucracy, and hampered investment potential) and economic costs (e.g., costs incurred to restore conditions to what they were before the corruption occurred). The concept of implicit corruption costs in this *framework* aligns with the definition, which comprises *opportunity costs* arising from corruption and differences in economic multipliers between conditions with and without corruption.<sup>46</sup>

The implicit costs of corruption have never been considered by law enforcement officials in Indonesia when determining financial penalties for corruptors.<sup>47</sup> Implicit costs resulting from corruption are more difficult to estimate than explicit costs.<sup>48</sup> In the environmental economics literature, for example, an economic instrument, such as a Pigovian tax, is imposed on industries that pollute the environment (e.g., waste) because they harm other parties.<sup>49,50</sup> This is known as *the polluter pays principle* (PPP). Pollution is an example of an externality, which occurs when one party harms another without the party causing the harm providing financial compensation to either the injured party or

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<sup>45</sup> Irman Syahriar et al., “Judicial Neutrality in Corruption Trials: A Contemporary Islamic Law Perspective on Independence in Transitional Legal Systems,” *MILRev: Metro Islamic Law Review* 4, no. 2 (December 2025): 1471–88, <https://doi.org/10.32332/milrev.v4i2.11425>.

<sup>46</sup> Zulfahmi, Muhamad Hasan Sebyar, and Mualimin Mochammad Sahid, “Contemporary Anti-Gratification Frameworks in State Islamic Religious Colleges: Strategic Pathways for Building a Competitive Civilization,” *Nusantara: Journal of Law Studies* 3, no. 02 (December 2024): 81–115, <https://doi.org/10.5281/zenodo.17382105>.

<sup>47</sup> Roy Riady et al., “Reformulating the Reversal of the Burden of Proof in Corruption Cases: Integrating Positive Law and Islamic Legal Principles,” *Nurani: Jurnal Kajian Syari’ah Dan Masyarakat* 25, no. 2 (October 2025): 514–28, <https://doi.org/10.19109/nurani.v25i2.30483>.

<sup>48</sup> Alia Taha Mahmoud, “A Review Article: ‘Criminal Policy in Confronting Drug Abuse to Protect Family Security,’” *Al-Biruni Journal of Humanities and Social Sciences*, March 13, 2026, 37, <https://doi.org/10.64440/BIRUNI/BIR0019>.

<sup>49</sup> K. M. S. Herman and K. Johnson Rajagukguk, “Recovery of State Financial Losses as a Strategy for Combating Corruption Crimes: A Reform of Criminal Law,” *Jurnal Ilmiah Mizani: Wacana Hukum, Ekonomi Dan Keagamaan* 12, no. 1 (April 2025): 114–27, <https://doi.org/10.29300/mzn.v12i1.6940>.

<sup>50</sup> Maher Ghazal and Mohamed Abd-Elmottlb Azab, “Sheikh Mahmoud Shukri Al-Alusi and His Stance on Contemporary Intellectual Currents: An Analytical Study in Light of the Intellectual Transformations of the Nineteenth Century,” *Al-Biruni Journal of Humanities and Social Sciences*, September 23, 2025, 12, <https://doi.org/10.64440/BIRUNI/BIR004>.

other parties (not paying even though they benefit). Corruption in its various forms is also very likely to be like this externality case.<sup>51</sup>

The Attorney General's Office adopted this approach through Technical Guideline Number 1 of 2021 concerning the Application of Elements of Damage to the State Economy in Corruption Cases. The introduction provides an overview that states economic losses are calculated based on the amount of losses incurred, with the composition and components of state financial losses as an explicit result, combined with the *opportunity cost* component and *multiplier economic impact* as an implicit result, or can be calculated only with the *opportunity cost* component and *multiplier economic impact*.

**Table 2. State Economic Losses Based on Attorney General Technical Guideline Number 1 of 2024**

State Economic Losses	
Explicit Costs of Corruption	Implicit Costs of Corruption
1. Program Socialization Costs	1. Opportunity Cost is the cost incurred from the loss of the opportunity to earn profits due to criminal acts.
2. Bureaucratic Reform Costs	
3. Environmental Restoration Costs	
4. <i>Offshore/Onshore</i> Tax Costs	
5. Import Duty	2. Multiplied Economic Impact is the difference in social costs incurred between conditions without criminal acts and conditions after criminal acts occur
6. Direct and Indirect Operating Costs	
7. <i>Illegal Gains</i>	
8. Compensation for Forest Area Use	
9. Costs Resulting from Corruption: Corrupted Value	

Source: Attorney General Technical Guidelines Number 1 of 2024

## Disparities in Judges' Decisions in Corruption Crimes that Harm the State Economy

### The Impact of Corruption on Gross Domestic Product (GDP)

In economic discourse, there are two main views regarding the relationship between corruption and economic growth. The first view, known as the *Grease the Wheel* hypothesis, argues that in a rigid, inefficient bureaucratic system, corruption can act as a lubricant, speeding up licensing and decision-making processes and thereby promoting economic activity. Businesspeople who provide quick capital can bypass convoluted bureaucratic obstacles, which, in theory, can accelerate investment.<sup>52</sup>

<sup>51</sup> Agung Nugroho Reformis Santono et al., "From RTBF to Devoir de Mémoire: The Imperative of Amanah and Adālah in Regulating Former Corruption Offenders' Candidacy," *Al-Manahij: Jurnal Kajian Hukum Islam*, December 30, 2025, 375–98, <https://doi.org/10.24090/mnh.v19i2.15489>.

<sup>52</sup> Syadilla Dharayu Marista and Alfa Farah, "Korupsi Dan Pertumbuhan Ekonomi," *Diponegoro Journal of Economics* 13, no. 2 (2024): 17–25.

However, this view is increasingly being abandoned as empirical evidence supporting the second hypothesis, namely, *Sand the Wheel*, grows stronger. This hypothesis states that corruption acts like sand in the economic engine, causing friction, wear and tear, and ultimately hindering the wheels of development. Corruption distorts markets, increases uncertainty, and allocates resources inefficiently, thereby significantly impeding economic growth.<sup>53</sup> For developing countries such as Indonesia, where legal institutions and governance are still in the process of strengthening, the sand-like impact of corruption is far more dominant and destructive than any short-term lubricant illusion.

Gross Domestic Product (GDP), as a measure of a country's total economic *output*, can be calculated using the expenditure approach, which includes household consumption, investment, government spending, and net exports. Productive government spending is only possible if the country has sources of revenue. Corruption reduces the value of this revenue, especially in the tax and customs sectors, where it is widespread. The impact of this revenue leakage creates an economic vicious cycle. When state revenues decline, the government faces a difficult choice: cut public spending (which will hamper GDP growth) or increase state debt to cover the budget deficit. Increased debt means a greater interest burden in the future, which, in turn, will further narrow the fiscal space for productive investment in education, health, and infrastructure. Thus, corruption in the revenue sector today directly creates a burden and limits the potential for economic growth for future generations.

Although the staggering amount of state losses is often the primary focus, this figure does not fully reflect the actual economic damage. To understand the real impact of corruption on GDP, we need to look beyond the nominal value lost and analyze how the loss of these funds from the economic system hinders the creation of greater added value. Losses due to corruption can be categorized into three interrelated levels, including state financial losses, state economic losses, and *opportunity costs*.

To quantify *opportunity costs* and economic losses, the multiplier effect is a powerful analytical tool. In macroeconomics, *the multiplier effect* explains how an initial injection of spending (such as government spending or investment) into the economy can generate an increase in total national income (GDP) that exceeds the initial injection. For example, when the government spends \$1 trillion on infrastructure projects, that money goes to contractors. Contractors then use it to pay workers' wages, purchase raw materials from suppliers, and take profits. Workers and suppliers then spend their income on consumption, and so on. This chain of spending creates a wave of additional economic activity.

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<sup>53</sup> Dian Aulia, Risa Amalia, and Tarisya Arliani Munandar, "Dinamika Korupsi Dan Dampaknya Pada Pembangunan Nasional," *Aliansi: Jurnal Hukum, Pendidikan Dan Sosial Humaniora* 1, no. 3 (2024): 142–54.

The multiplier effect can be used as a conceptual tool to illustrate how corruption-related losses can generate broader macroeconomic consequences beyond their nominal value. However, multiplier coefficients are context-dependent and may vary across regions, periods, and sectors. Therefore, the coefficient of 1.28 reported in an East Kalimantan study is not treated here as a universally valid national coefficient<sup>54</sup>, but only as an illustrative benchmark to show the possible direction and scale of indirect output effects. In this article, the multiplier is thus employed in a normative-conceptual sense, not as a final empirical estimate of Indonesia's national cross-sector losses. This limitation is important because the Timah, CPO export, and textile import cases differ in their economic structures, transmission channels, and evidentiary bases for losses. Using the multiplier effect methodology, we can simulate the potential decline in GDP from the three corruption cases discussed above. As a basis for calculation, we need Indonesia's nominal GDP data for the period in which the cases occurred.

Before presenting the simulation, it is necessary to standardize the loss basis across cases. In this article, the figures used in the simulation are treated as state economic loss proxies, namely, values used to represent the broader economic impact identified in each case file or legal discussion. Accordingly, the simulation does not combine state financial loss, environmental loss, illegal gains, and systemic losses as if they were methodologically identical categories. Instead, each figure is positioned only as an indicative proxy for macroeconomic discussion, while acknowledging that the underlying legal and economic composition of loss differs from case to case. This distinction is important to preserve comparability and to avoid overstating the precision of cross-case aggregation.

**Table 3. Indonesia's Nominal GDP Based on Current Prices (2018-2022)**

Year	Nominal GDP (in Trillion Rupiah)
2018	14,838.4
2019	15,833.9
2020	15,434.2
2021	16,970.8
2022	19,588.4

Source: Compiled from data from Statistics Indonesia and the Ministry of Trade.

Next, the simulation applies the illustrative multiplier to selected loss proxies from each case. These proxies are not fully identical in legal composition and should not be read as perfectly comparable accounting categories. The Timah case reflects a broad estimate that has been discussed as encompassing multiple dimensions of harm, while the CPO export and textile import cases rely on

<sup>54</sup> Erni Setiawati and Rudy Syafariansyah, "Analisis Multiplier Effect Pajak, Investasi Dan Pengeluaran Pemerintah Terhadap Pertumbuhan Ekonomi Kalimantan Timur," *Jurnal Ekonomika Manajemen Akuntansi Dan Perbankan Syariah* 8, no. 1 (n.d.): 8.

figures associated with state economic loss arguments that emerged in their respective proceedings. For that reason, the table below should be read as a conceptual comparison of possible macroeconomic exposure, rather than as a consolidated empirical valuation of legally uniform losses.

**Table 4. Simulation of Calculations of Potential GDP Decline Due to Corruption Using the Multiplier Effect**

Case Name	Financial/Economic Losses (A) (Trillion IDR)	Multiplier Assumption (B)	Potential GDP Decline (C = A x B) (Trillion IDR)	Percentage Decline relative to GDP for the Relevant Year
PT. Timah	300	1.28	384.0	~1.96% of 2022 GDP
CPO exports	20	1.28	25.6	~0.15% of 2021 GDP
Textile Imports	7.8	1.28	9.98	~0.06% of 2020 GDP
Total of 3 Cases	327.80		419.58	

Note: The GDP year used for comparison is adjusted to the peak period of the cases to provide relevant context.

Analysis of this simulation shows that the impact of corruption far exceeds the nominal losses. The total financial and economic losses from these three cases alone, amounting to around Rp327.80 trillion, have eliminated the potential for economic output (GDP) of Rp419.58 trillion. This figure is equivalent to the GDP that has been lost or never existed due to corruption diverting resources.

Although the percentage of the national GDP appears small in each case, it is important to remember that these are only three of thousands of corruption cases that have occurred. If the cumulative impact of all corruption practices in Indonesia were calculated using a similar methodology, the figure would be very significant. It could explain why Indonesia's economic growth often falls short of its potential. This figure of Rp419.58 trillion is equivalent to the cost of building thousands of kilometers of toll roads or tens of thousands of new schools that never materialized.

### Developing the Concept of Punishment with Severe Criminal Sanctions

The economic losses suffered by the state have a wide-ranging and multiple impact, with large nominal values that must be interpreted as *total* losses and can be calculated. The elements of these *total losses* include the loss in value of goods and the impact of corruption-related losses. To calculate the state's economic losses, the indicators used must be economic indicators based on Gross

Domestic Product (GDP). Furthermore, when calculating criminal sanctions based on economic indicators, the state's economic losses must be linked to GDP to determine the percentage of economic losses relative to GDP. Furthermore, this percentage can be determined and converted into criminal sanctions that can be imposed on the defendant. When discussing discrimination in sentencing, it can be qualified by cases that are similar in type and characteristics but receive different sentences because the judge considers factors that should not be allowed as grounds for increasing or reducing the sentence.

The problem with examining whether these different decisions are correct is that an *unwarranted disparity* will arise if the country concerned lacks numerical sentencing guidelines and does not use a *consistency-of-outcomes* approach. In such circumstances, it is difficult to determine whether an *unwarranted disparity* has arisen in the panel's decisions. Therefore, the broad definition of *unwarranted disparity* is challenging to apply in countries that lack clear guidelines/benchmarks. For this reason, the reformulation is to establish sentencing guidelines that can accommodate significant economic losses to the state that have a massive impact.<sup>55</sup>

The indicator used to measure a country's economic development rate is *Gross Domestic Product* (GDP). Moreover, any economic activity that contributes to the creation of added value from the nation's gross domestic product (GDP) is considered relevant for estimating state economic losses. The determination of GDP for calculating state economic losses will be adjusted to reflect the forms of illegal acts that affect the state's economic sectors, including industry, agriculture, services, trade, investment, and the environment. Therefore, the focus will be on calculating the decrease in a country's economic activity over a specific time frame resulting from illegal acts. These include indirect losses, such as weakened market confidence or detrimental effects on long-term economic stability, as well as direct losses, such as lost income or investment, and environmental damage that can impose a burden on the state in fulfilling its obligation to restore it. More precise calculations of the financial losses sustained can be achieved by comprehending and quantifying the effects of illegal activity.<sup>56</sup> A country's economic growth can be measured by comparing GDP. An economy is considered successful if it meets several development indicators, including increased economic growth, a strong economic structure, and low income

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<sup>55</sup> Dahlan Tampubolon and others, *Dinamika Pertumbuhan Ekonomi* (Batam: Rey Media Grafika, 2025).

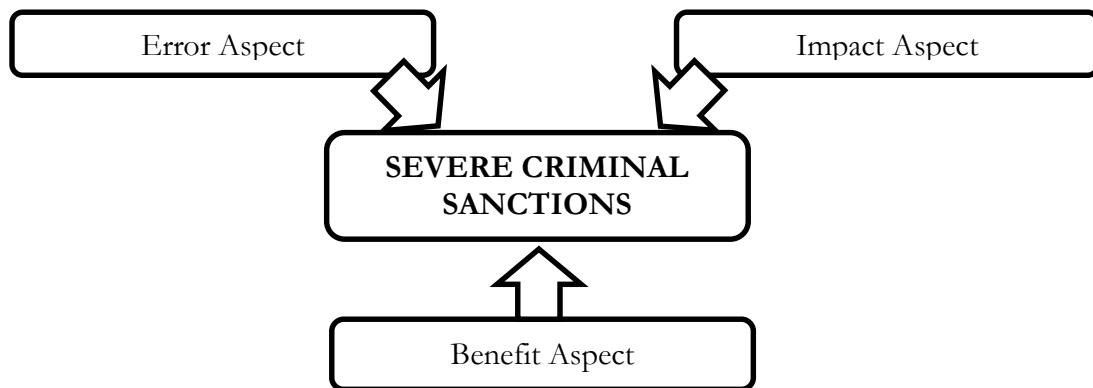
<sup>56</sup> Hartati et al., "Authority for Calculating State Economic Losses in Criminal Acts of Corruption in Indonesia."

disparities among residents, both between regions and between economic sectors.<sup>57</sup>

GDP is an indicator that can be used to assess a country's economic condition cumulatively. GDP is the accumulation of *government* spending, public spending, and investment value. This indicator shows that GDP represents the cumulative sum of various economic instruments of the state and society. Therefore, in cases of state economic corruption, the GDP indicator can be used as a basis for punishment by using the percentage of economic losses, which can then be converted into guidelines for punishment.

In drafting sentencing guidelines, judges must base their decisions on the offense, the role or actions, and the impact of corruption. Basing sentencing on GDP can also serve as a dynamic guideline that keeps pace with future economic developments, as GDP will continue to reflect economic growth conditions. Indicators that judges can consider include fault, the impact, and the recovery of losses to the state economy. The details are outlined in the following scheme:

Scheme 1. *Judges' Considerations in the Guidelines for Punishing Corruption Crimes that Harm the State Economy*



To preserve legal certainty, the GDP ratio in this article should be treated as an indicator of macroeconomic impact within sentencing, not as an autonomous statutory trigger for the death penalty or life imprisonment. Under Article 2 of the Anti-Corruption Law, life imprisonment and a maximum term of twenty years are available for corruption that harms state finances or the state economy. In contrast, the death penalty may be imposed only when the offence is committed in “certain circumstances,” as the elucidation limits it to situations such as a state of danger, a national natural disaster, repeated corruption, or an

<sup>57</sup> Sultan, Heffi Christya Rahayu, and Purwiyanta, “Analisis Kesejahteraan Masyarakat Terhadap Pertumbuhan Ekonomi Di Indonesia,” *Jurnal Informatika Ekonomi Bisnis* 5, no. 1 (2023): 77–85.

economic and monetary crisis. Accordingly, the GDP thresholds proposed in this article are not presented as positive-law thresholds, but as normative aggravation bands intended to help courts evaluate the gravity of proven impact. Their function must remain cumulative with the offender's culpability, role, mens rea, the extent of loss recovery, and the actual consequences established by evidence, in line with Articles 51–54 and 56 of Law No. 1 of 2023, which require consideration of culpability, motive, manner of commission, post-offence conduct, impact, corporate involvement, and living values of justice.

**Table 5. Reformulated Sentencing-Guidance Matrix for Severe Sanctions in Corruption Cases Causing State Economic Harm**

Category of Aggravation	Culpability Aspect	Impact Aspect	Recovery Aspect	Indicative Sentencing Consequence
Extraordinary Aggravation	<p>The defendant acted as the principal actor, controlling mind, or key decision-maker in the corruption scheme.</p> <p>The offence was committed intentionally, in a planned manner, or through sophisticated methods or corporate structuring.</p> <p>The defendant played a leading role in initiating, organizing, or directing the offence.</p> <p>The offence was committed in circumstances indicating the highest degree of blameworthiness, including where the statutory “certain circumstances” under Article 2(2) of the Anti-Corruption Law are satisfied.</p>	<p>The proven consequences caused serious disruption to a strategic sector or to the national economy.</p> <p>The loss assessment, after case-specific verification, indicates an extraordinary macroeconomic impact.</p> <p>As an illustrative normative indicator, the total proven economic loss reaches at least 0.10% of annual GDP.</p>	<p>Recovery of losses remains very limited, including where restitution or asset recovery is below 25%.</p> <p>The post-offence conduct does not materially mitigate the scale of harm.</p>	<p>Where Article 2(2) of the Anti-Corruption Law is fulfilled, and culpability is at the highest level, the case may justify consideration of the death penalty. Where those statutory conditions are not fulfilled, the case should instead be directed toward life imprisonment or the statutory maximum term.</p>
Very Serious Aggravation	<p>The defendant played a major or coordinating role in the commission of the offence.</p> <p>The offence was committed knowingly</p>	<p>The proven consequences caused broad and serious disruption to economic activity, public</p>	<p>Recovery of losses is partial, with restitution or asset recovery ranging from 25% to 50%.</p>	<p>This category provides a strong basis for life imprisonment or imprisonment toward the</p>

	<p>and with clear awareness of its unlawful consequences.</p> <p>The conduct involved significant abuse of authority, institutional position, or corporate capacity.</p>	<p>welfare, or market order.</p> <p>The loss assessment indicates a very serious macroeconomic impact.</p> <p>As an illustrative normative indicator, the total proven economic loss is between 0.05% and 0.10% of annual GDP.</p>	<p>Mitigating post-offence conduct exists, but does not outweigh the gravity of the harm.</p>	<p>statutory maximum, depending on culpability, role, and the consequences proven in court.</p>
Serious Aggravation	<p>The defendant played an important, but not dominant, role in the offence.</p> <p>Knowledge and participation are proven, but the defendant was not the principal architect of the corruption scheme.</p> <p>The degree of blameworthiness remains serious, though lower than in the two categories above.</p>	<p>The proven consequences caused significant sectoral or regional economic disruption.</p> <p>The loss assessment indicates a serious macroeconomic impact, although not at the highest level.</p> <p>As an illustrative normative indicator, the total proven economic loss is between 0.01% and 0.05% of annual GDP.</p>	<p>Recovery of losses is meaningful but incomplete, with restitution or asset recovery ranging from 50% to 75%.</p> <p>Recovery may reduce sentence severity, but does not eliminate criminal liability.</p>	<p>This category supports upper-range term imprisonment, including up to twenty years, where accompanied by strong culpability, limited mitigation, and serious proven consequences.</p>

The matrix above should therefore be read as a sentencing-guidance model for aggravation, not as a self-executing tariff. In this formulation, GDP serves only as an indicator of the scale of proven macroeconomic harm. It cannot by itself determine the maximum punishment, because Indonesian positive law still requires the court to examine the statutory elements of Article 2 or Article 3 of the Anti-Corruption Law, the existence of the “certain circumstances” required for capital punishment, and the offender-related factors that structure individualized sentencing. This approach is more consistent with proportionality,

because punishment is linked not only to macroeconomic loss but also to culpability and actual consequences; with legal certainty, because the death penalty remains confined to the statutory limits of Article 2(2); and with individualized sentencing, because role, mens rea, restitution, and post-offence conduct remain relevant in every case. The thresholds of 0.10%, 0.05%, and 0.01% of annual GDP are therefore used here only as graduated normative bands to distinguish extraordinary, very serious, and serious impact. They do not derive directly from statute and cannot replace case-specific economic verification by qualified experts. The use of these three bands is heuristic and argumentative: it creates a structured distinction between extraordinary, very serious, and serious macroeconomic harm, while avoiding the claim that Indonesian legislation has already fixed quantitative sentencing thresholds for corruption.

## Conclusion

This study demonstrates that disparities in sentencing in corruption cases that cause economic losses to the national economy are primarily rooted in the absence of measurable sentencing guidelines and in judges' differing interpretations of the scope of state economic losses. The findings confirm that conventional calculations focusing solely on direct state financial losses are insufficient to capture the broader social and economic consequences of corruption. Through the economic analysis of law approach, this research develops a more comprehensive calculation model by integrating explicit losses with implicit losses, including opportunity costs and multiplier economic impacts. This framework enables quantification of broader derivative effects, such as reduced industrial productivity, loss of employment opportunities, declining household purchasing power, and unrealized Gross Domestic Product (GDP) growth resulting from corruption. Consequently, corruption is not merely a legal violation of state finances but also a structural crime that threatens national economic stability and public welfare.

Furthermore, this study proposes an ideal sentencing framework by introducing the ratio of state economic losses to annual national GDP as an objective indicator for determining the severity of punishment. The proposed sentencing matrix incorporates the dimensions of culpability, restitution efforts, and macroeconomic impact to ensure proportionality and justice in criminal sanctions. Under this model, extraordinary punishments such as life imprisonment or the death penalty may be justified when corruption causes severe economic shocks or national crises, as reflected in significant GDP losses. This research contributes to reformulating corruption sentencing policy by bridging criminal law and macroeconomic analysis within a justice-oriented legal framework. Future studies are encouraged to examine the practical implementation of GDP-based sentencing indicators through comparative legal analysis across jurisdictions and empirical assessment of judicial acceptance toward economic-based punishment models in corruption cases.

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## Author Contributions Statement

Ulil Amri contributed to the conceptualization of the study, data collection, data analysis, and manuscript drafting. Amir Ilyas contributed to the research design, methodological supervision, and critical revision of the manuscript. M. Syukri Akub contributed to the legal analysis, interpretation of findings, and validation of the research framework. Muhammad Mutawalli Mukhlis contributed to the literature review, data interpretation, and manuscript editing. Mohamed W. Abouyounes contributed to academic review, language refinement, and final approval of the manuscript. All authors have read and approved the final version of the manuscript.

## AI Usage Statement

The authors declare that artificial intelligence (AI)-assisted tools were used solely to support language improvement, grammar checking, and manuscript editing during the preparation of this article. All conceptual development, data analysis, interpretation of findings, and conclusions remain the full responsibility of the authors. The authors have carefully reviewed and validated all content to ensure its accuracy, originality, and compliance with academic integrity and publication ethics.

## Conflict of Interest

The authors declare that there are no conflicts of interest regarding the publication of this article. The research was conducted independently without any financial, institutional, commercial, or personal relationships that could influence the objectivity, interpretation, or presentation of the findings presented in this study.

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