

Reconstructing Criminal Liability for Workplace Embezzlement: A Critical Analysis of Decision No. 40/Pid.B/2025/PN Bbu

Tami Rusli^{1*}, Tahan Rachmat Saputra², Aan Satria Gunawan³

¹E-mail: tamirusli963@gmail.com

²E-mail: tahanrachmatsaputra@gmail.com

³E-mail: satria779@gmail.com

^{1,2,3}Universitas Bandar Lampung, Indonesia

*corresponding author

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Abstract

The phenomenon of embezzlement in the scope of employment relations is a global legal challenge that consistently threatens the integrity of corporate institutions as well as macroeconomic stability in various modern jurisdictions today. Although the literature on criminal acts against property rights has been widely developed, there is a significant analytical gap on how the interaction between socio-cultural dynamics and juridical reasoning can effectively mitigate patterns of abuse of trust in the context of specific employment relations. This research seeks to fill this academic gap by critically evaluating the legal discourse in Decision No. 40/Pid.B/2025/PN. Bbu uses a normative-empirical hybrid approach to dissect the complexity of systemic causality and criminal accountability mechanisms under the legal umbrella of Article 374 of the Criminal Code. An in-depth analysis reveals that this escalation of criminal acts is triggered by the convergence between acute economic pressures, disruptive social changes, and the degradation of ethical-religious values, which are then responded to by the judicial authorities through the imposition of criminal sanctions of imprisonment for two years as a manifestation of substantive justice enforcement. Fundamentally, this study makes a strong theoretical contribution to the discourse of corporate criminal law by advocating the integration of the strengthening of religion-based morality and the reform of the internal supervision system as a primary preventive instrument in safeguarding the professional ecosystem from the risk of future office crimes.

INTRODUCTION

Stability, security and protection of property rights are fundamental pillars in the structure of a civilized legal society and are crucial indicators for national welfare. The dynamics of property crime in Indonesia show a significant escalation in line with the increasing complexity of social interaction and shifting values of integrity in the modern era. The phenomenon of criminality is not just a violation of positive legal norms, but a reflection of moral degradation that intersects with systemic economic pressures at various levels of society. Crimes against wealth often appear as a manifestation of open criminal opportunities due to weak internal supervision in private relationships. One form of violation that consistently threatens the social order is a criminal act that exploits trust between individuals for one-sided material gains. This requires a law enforcement mechanism that is not only punitive, but also able to restore the balance of justice for victims. Therefore, a holistic understanding of the sociological roots of crime is an absolute prerequisite in formulating preventive and repressive countermeasures strategies in a sustainable manner.

The crime of embezzlement or *verduistering* is a form of crime that has unique characteristics because it involves the abuse of trust as the main element of the act. In contrast to theft which involves the forcible or secret taking of goods, embezzlement occurs when the perpetrator has legally controlled the object beforehand. In the context of Indonesian criminal law, the regulation regarding this offense is specifically accommodated in Articles 372 to 374 of the Criminal Code which distinguish sanctions based on the qualifications of the act. The urgency of discussing embezzlement is even more prominent when the act is carried out within the framework of an employment relationship that should be based on the principle of good faith. Abuse of position in office or work to embezzle property is not only financially detrimental, but also damages the national order of professionalism and work ethics (Wibowo, 2021). These patterns of office crimes require special attention because of their systemic impact that can hinder economic growth in the micro and macro sectors. Strict law enforcement against perpetrators of embezzlement in employment relationships is expected to provide a deterrent effect as well as strengthen the norms of honesty in the public sphere.

The role of judges in the criminal justice system occupies a central position as the final decision-maker tasked with transforming abstract law into concrete justice. Judges have broad discretion in assessing the facts of the trial to find material truth that goes beyond just proving administrative formalities. This judge's freedom is not absolute, but must be accounted for through legal considerations that reflect the integration of intellectual aspects, morality, and juridical integrity (Saputra, 2019). In handling embezzlement

cases, judges are required to be observant about the circumstances surrounding the defendant's actions, including the sociological background and the degree of mistakes committed. Quality legal considerations are not only composed of a series of normative sentences, but must reflect a paradigm of thinking that favors the enforcement of human rights and legal certainty. The dominant adjudication process in the trial is a crucial momentum to ensure that every sanction imposed is proportionate to the suffering of the victim and the fault of the perpetrator. The quality of a court decision ultimately becomes a mirror of the progress of a nation's legal civilization in responding to the dynamics of crime that continues to develop.

Previous studies on the crime of embezzlement tend to focus on doctrinal analysis of the elements of the article without delving into the sociological variables that trigger delinquency in employment relationships. Some recent studies emphasize that economic factors and an uncondusive work environment are the main catalysts for individuals to commit embezzlement (Pratama, 2022). However, there is still a gap in the literature that specifically dissects how judges construct criminal liability in cases involving high-value objects in regional jurisdictions. A synthesis of various criminal law literature shows that there is a tension between the application of maximum sanctions and efforts to rehabilitate perpetrators within the framework of restorative justice (Hidayat, 2020). Although the Criminal Code has provided a clear corridor of sanctions, its implementation at the district court level often shows disparities that require further critical study. This indicates that there is an urgent need to align error theory with the reality of judicial practice in order to avoid legal injustice. Therefore, research linking the theory of criminal sociology with the analysis of verdicts becomes very relevant to fill the methodological gap in contemporary criminal law studies.

There is a real gap between the legal idealism that regulates embezzlement in office and the reality of law enforcement that often ignores the profound causality aspect. Most legal analysis only stops at the fulfillment of the elements of Article 374 of the Criminal Code without critically exploring how the employment relationship is systematically exploited by the perpetrator. This gap is increasingly visible in Decision No. 40/Pid.B/2025/PN. Bbu, where there is a contradiction between the value of large losses and the judge's consideration of the factors driving the defendant's actions. There has not been a comprehensive study that has been able to map in detail whether the sanctions imposed have taken into account aspects of preventing similar crimes in the future in the same work environment. The focus of this research is directed to fill this blank space by analyzing in depth criminal liability based on the theory of error and sociological theory. Through this approach, the research will provide a new understanding of how the

structure of employment relationships can be a loophole for the occurrence of adverse office crimes. The importance of re-examining this aspect of accountability lies in efforts to strengthen legal protection for asset owners from embezzlement committed by people in their circle of trust.

Factually, the case raised in this study began with the embezzlement of a tractor unit worth hundreds of millions of rupiah carried out by a worker against assets belonging to his employer. The chronology of the case shows that there is a pattern of planned manipulation, where the perpetrator takes advantage of access to the victim's property to then sell it to a third party without official permission. The sale of the asset is carried out at a price far below the market value, which shows the motive of instant personal gain to fulfill the perpetrator's financial obligations. Decision Number 40/Pid.B/2025/PN. Bbu found the defendant guilty with a prison sentence of two years based on the qualification of embezzlement in the employment relationship as stipulated in the alternative indictment. This case is interesting to study because it involves the dynamics of banking transactions and account freezing which are obstacles in resolving the dispute independently. In addition, the magnitude of the disparity between the value of the victim's losses and the prison sentence imposed triggers crucial questions about the standards of proportionality in sentencing in Indonesia. An in-depth investigation of this verdict will reveal how the judge balances the legal facts, trial evidence, and a sense of justice for the wider community.

This study aims to comprehensively analyze the determinants that cause embezzlement in employment relationships and evaluate the mechanism of criminal liability based on the perspective of jurisprudence. The theoretical contribution of this study lies in the enrichment of the treasures of criminal law, especially regarding the application of criminal sociology theory in analyzing court decisions at the first level. Practically, the results of this study are expected to be a reference for legal practitioners and academics in understanding the complexity of proving embezzlement offenses in office. The explanation of the sociological and juridical background will provide new insights for judges in formulating more quality legal considerations and responsive to substantial justice. In addition, this research serves as an evaluation material for employers in developing internal supervision mechanisms to minimize the risk of crime in the work environment. Finally, this paper is a serious effort to support the strengthening of the rule of law with integrity through a critical analysis of criminal justice practices in Indonesia. Through a systematic methodology, it is hoped that this research will be able to provide strategic recommendations for the development of criminal law regulations in the future that are more adaptive to social dynamics.

Literature Review

The evolution of positive criminal law in Indonesia is currently undergoing a fundamental transformation from a mere retributive instrument to a paradigm that emphasizes more on protecting the integrity of the social and economic order. Criminal law is no longer viewed narrowly as a collection of sanctions, but rather as a manifestation of the values of justice that are adhered to by the state in order to ensure public stability in various legal interactions. Several legal studies in the last decade have emphasized that the effectiveness of criminal law is highly dependent on the synchronization between the principle of formal legality and the sociological needs of society. A number of legal experts argue that the maintenance of law requires a multidimensional approach in interpreting existing rules to remain relevant to global dynamics. Analysis of the development of criminal law theory shows a shift in focus from mere physical punishment to the restoration of the legal balance disturbed by criminal acts. Therefore, strengthening the philosophical foundation of criminal law is crucial in providing direction for more integrity law enforcement. The integration between rigid legal principles and flexibility of interpretation in judicial practice is the main foundation for the upholding of the rule of law in the midst of the complexity of state life.

The construction of criminal acts or *strafbaarfeit* in the modern criminal law discourse requires a deep understanding of the boundaries of behavior prohibited by law. The interpretation of the elements of criminal acts is now not only fixated on the text of the law, but must also consider aspects of social harm and moral values violated. Studies in the period 2015 to 2023 show that there is an intense debate about the dichotomy between crime and offense in the codification of Indonesian criminal law. Some researchers argue that the distinction between Book II and Book III of the Criminal Code reflects a gradation of criminal threats based on the level of danger posed to legal interests. However, another view highlights the need to unify the categories of criminal acts to avoid ambiguity in the law enforcement process in the field. A critical analysis of these types of criminal acts provides an idea that the grouping of criminal acts is a reflection of a country's criminal policy at a certain time. Thus, understanding the anatomy of criminal acts is an absolute prerequisite in determining the qualifications of the acts that can be punished accurately.

Criminal accountability is the core of legal justice which is based on the principle of no crime without fault or *geen straf zonder schuld*. This principle requires a synchronization between the responsible ability of the legal subject and the existence of *mens rea* or malicious intent that underlies the act. Various contemporary legal studies underline that guilt is not just a subjective element, but a legal construction that must be proven through objective facts in court. Legal researchers in Indonesia often compare the

application of this principle of guilt with legal developments in other civil law countries to find a fairer formula for the accused. Discussions on criminal liability also include an evaluation of forgiving and justifying factors that can eliminate the unlawful nature of an act. The existence of evil inner intentions in the perpetrator is the main differentiator between administrative violations and serious criminal crimes. Therefore, the depth of analysis regarding criminal liability will determine the degree of justice that can be achieved in each court decision.

The phenomenon of criminal acts cannot be separated from various causal factors that are multifactorial, ranging from biological to sociological aspects. Modern criminology studies emphasize that the social environment and the failure of social control have a significant contribution to the increase in crime rates in the formal and informal sectors. A comparison of research between 2016 and 2024 shows that economic factors and environmental pressures are often the main triggers for individuals to commit deviant acts. In addition, the perspective of spiritualism is also beginning to receive attention in the analysis of criminal behavior as part of an effort to understand the degradation of individual morality. Social control theory provides a comprehensive explanation of how weak individual ties with social institutions can trigger unlawful behavior. Understanding the root causes of crime is very important in formulating more effective and targeted crime prevention strategies. By mapping these various triggers, criminal policy can be directed to preventive efforts that are systemic and sustainable.

The criminal act of embezzlement in the employment relationship as stipulated in Article 374 of the Criminal Code is a form of delinquency that has a weighting qualification compared to ordinary embezzlement. The existence of an employment relationship or the receipt of wages is a key element that aggravates criminal sanctions due to betrayal of trust or fiduciary duty. Recent legal research shows that the interpretation of employment relations in the context of criminal law must cover a wider scope, including professional relationships in the digital economy era. A comparative analysis between Article 372 and Article 374 of the Criminal Code confirms that the special position of the perpetrator has a greater impact on the victim and the organization. Some legal experts argue that this criminal burden is a form of legal protection for the integrity of the work institution from potential abuse of authority. The enforcement of this article requires precision in proving that the embezzled goods are in the power of the perpetrator precisely because of his duties and positions. Doctrinally, Article 374 of the Criminal Code functions as an instrument to maintain professional ethics and economic stability within the scope of corporations and individual employment relationships.

A synthesis of various legal theories and criminology shows that handling embezzlement in employment relationships requires a holistic and integrative approach. The importance of combining legal certainty with the background analysis of perpetrators is a crucial point in creating substantial justice. Various studies in the last decade suggest that future reform of Indonesia's criminal law pays more attention to the protection of social capital, especially trust in professional relationships. Synchronization between formal legal norms and integrity values in the work environment must continue to be strengthened through consistent and transparent law enforcement. Analysis of court decisions shows that judges' understanding of the essence of employment relations greatly influences objectivity in assessing the severity of punishment. In the future, the challenge of law enforcement against this criminal act will become increasingly complex along with the development of *modus operandi* that takes advantage of systemic gaps in the organization. Therefore, strengthening the regulatory framework and improving legal literacy for economic actors is a strategic step that cannot be ignored.

METHODS

This study adopts a sociological legal approach that integrates normative and empirical juridical methods to dissect the complexity of the crime of embezzlement in the scope of employment relations. The normative juridical approach is positioned as a fundamental foundation for mapping the dogmatic structure as well as the hierarchy of positive legal norms that apply in the legal system in Indonesia. On the other hand, the empirical dimension is justified as an essential instrument for capturing the reality of law enforcement or real practices that are often disconnected from formal regulatory texts. The synergy between these two approaches allows researchers to bridge the theoretical gap between juridical expectations and sociological dynamics that occur in the field. The use of this hybrid method is seen as very relevant considering that cases of embezzlement by workers involve complex interactions between criminal law norms and unique industrial relations. With this methodology, this research is able to produce an analysis that is not only limited to the truth of the coherence of norms, but also includes the truth of the correspondence of legal facts. This methodological strategy ultimately ensures that the research findings have deep academic weight and are able to answer practical challenges in optimizing criminal law enforcement.

The data sources in this study are designed comprehensively through the categorization of primary and secondary data to ensure the credibility and validity of the arguments constructed. Secondary data is extracted from authoritative primary legal materials, ranging from the 1945 Constitution to the latest regulations such as Law

Number 1 of 2023 concerning the Criminal Code. In-depth studies of secondary legal materials such as scientific literature, reputable journals, and the thoughts of experts were carried out to strengthen the theoretical foundation regarding the doctrine of criminal responsibility. Meanwhile, primary data was obtained through specifically localized field research at the Way Kanan Resort Police, the Way Kanan District Attorney's Office, and the Blambangan Umpu District Court. The determination of the location of this study is based on strategic considerations regarding the significance and variation of criminal law disputes on embezzlement in employment relations in the jurisdiction. The researcher applies the purposive sampling technique in the selection of informants to ensure that the data obtained comes from legal authorities who have technical competence and practical experience. The involvement of investigators, prosecutors, and judges as key sources provides a multidimensional perspective that is crucial for the depth of analysis of legal implementation in the field.

The data collection procedure is implemented through a systematic combination of rigorous document study and participatory observation as well as structured in-depth interviews. The data processing stage is carried out through a precise process of identification, classification, and systematization to separate substantive data from peripheral information. Data analysis is carried out in a qualitative juridical manner by focusing on the interpretation of the meaning behind the legal facts found during the field research process. This qualitative approach was chosen because of its ability to explore legal nuances that cannot be reached by mere statistical calculations or purely quantitative methods. The reasoning process in this study uses deductive logic, where general legal rules are applied critically to specific legal facts. Interpretation of field data is carried out by constructing narrative arguments that connect empirical reality with coherently established legal theories. This rigorous analytical framework aims to produce original, systematic conclusions, and be able to contribute to the development of criminal law policies in the future.

RESULT AND DISCUSSION

1. Law Enforcement Mechanism and Sociocriminological Determination of the Crime of Embezzlement: An Analysis of the Decision of the Blambangan Umpu District Court

The Blambangan Umpu District Court has formally played a crucial role in the judicial architecture in the Lampung region since it was inaugurated at the end of 2004. The organizational structure that adopts the line model provides a clarity of functional hierarchy that ensures accountability at every level of the judicial bureaucracy. Integrated

leadership from the Chairman to the technical ranks such as the Registrar and Bailiff is the main foundation in the implementation of credible case administration. The existence of this institution is not just an administrative formality, but a representation of the state in consistently upholding the rule of law at the local level. The efficiency of this line of organization allows for a precise distribution of tasks in handling the complexity of criminal cases that enter the green table. Through a specific division of functions, each structural element contributes directly to the smooth and transparent and accountable litigation process. Therefore, strengthening institutional capacity is an absolute prerequisite for the creation of substantial legal certainty for all justice-seeking communities.

Law enforcement in case number 40/Pid.B/2025/PN. Bbu reflects the manifestation of strict and systematic criminal procedure legal procedures in the jurisdiction. The series of trials starts from the opening of the trial to the identity examination which aims to ensure the validity of the legal subject to be tried fairly. The stage of reading the indictment and granting the right of exception provides space for the principle of *audi alteram partem* so that the defendant gets a proportionate opportunity for a defense. The evidentiary process is the most crucial phase because this is where all legal facts are tested comprehensively through testimony and valid evidence. The prosecution by the Public Prosecutor followed by the reading of the judge's decision shows that there is a mature legal dialectic before the verdict is handed down. Consistency in following each of these stages reflects the court's commitment to the principles of legality and the protection of human rights in the judicial process. The dynamics of this trial confirm that every decision results from deep juridical considerations and is not solely an administrative formality.

The verdict against the defendant Bobi Sugiyanto Bin Nasir shows judicial affirmation of the crime of embezzlement in the employment relationship as stipulated in Article 374 of the Criminal Code. The judge objectively considered that betrayal of trust in professional relations is a significant weighting factor for the defendant's criminal liability. The imposition of a prison sentence of two years is considered a proportionate punishment to provide a deterrent effect while maintaining the stability of trust in the work ecosystem. This legal assessment is based on the fulfillment of all elements of the offense, especially the possession of goods based on a legitimate employment relationship between the parties. The verdict sends a strong signal to the public that abuse of authority in the professional sphere will receive very strict legal sanctions. The judge's consideration in this case also balances the aspect of legal certainty with justice for the victim who is materially harmed. The success of law enforcement in this case sets an

important precedent for handling similar cases involving violations of professional integrity.

Table 1. Summary of Decision No. 40/Pid.B/2025/PN. Bbu

Parameters of the Decision	Remarks
Defendant's Name	BSN
Delik Qualifications	Embezzlement in Employment Relations
Legal Basis	Article 374 of the Criminal Code (KUHP)
Amar Verdict	The defendant was legally and convincingly proven guilty of committing the crime of embezzlement in an employment relationship
Criminal Sanctions	Imprisonment for 2 (two) years

An in-depth analysis of the perpetrators' motives revealed that extreme economic pressure was the main trigger for the crime of embezzlement. The results of the interview with Investigator Bintang Adinegara confirmed that the accumulated debt burden forced the defendant to commit actions beyond the limits of applicable legality. From a criminological perspective, this urgent need often paralyzes the rational consideration of legal subjects to the criminal consequences they may face in the future. This phenomenon indicates the existence of financial vulnerability at the individual level which has direct implications for the increase in crime rates in the formal sector. Prosecutor Ahmada Basyara Zahrah also highlighted how the economic pressure erodes the integrity of individuals in carrying out their professional responsibilities honestly. This data strengthens the thesis that law enforcement cannot be separated from the socio-economic conditions that surround the daily lives of criminals. Thus, future preventive efforts require a more holistic approach, including improving financial literacy and employee well-being.

In addition to economic factors, the desire to gain recognition in certain social strata was also found to be a very strong psychosocial determinant. Judge Arista Budi Cahyawan noted that lifestyle changes for the sake of social existence often trigger deviant behavior to cover the high cost of living. The lack of internalization of religious values and the degradation of individual morality exacerbate the subject's tendency to commit lawlessness for momentary personal gain. The low religiosity factor makes the internal control in the perpetrator not function optimally when faced with great materialistic temptations. This symptom indicates a crisis of values in society that tends to measure success only by physical attributes and social status. The strengthening of moral foundations through education and spiritual guidance is very relevant as the last

bulwark against the temptation of criminal acts. The integration of ethical values and professionalism is absolutely necessary to prevent the repetition of the crime of embezzlement within any functional organization.

Environmental factors that provide opportunities for crime to occur are proven to have a significant correlation with the success of embezzlement committed by the defendant. In accordance with R. Soesilo's sociological theory, crime is the result of the interaction between the perpetrator's malicious intentions and the security gaps available in his environment. The weak internal supervision system in the company creates conditions that are very conducive for the perpetrator to abuse the trust given to him. This opportunity is systematically used by the defendant because he feels that his actions will not be detected quickly by the management or superiors. Law enforcement at the Blambangan Umpu District Court in this case also highlights the importance of procedural evaluation in daily business operations. A transparent work environment and a strict control system are empirically able to reduce criminal intent even though economic pressure remains. Therefore, securing the company's assets must start from improving the risk management system and functional supervision that is carried out on an ongoing basis.

The synthesis of the results of this study shows that law enforcement against the crime of embezzlement requires synergy between judicial firmness and understanding of sociological factors. The success of the trial process at the Blambangan Umpu District Court proves that judicial institutions are able to carry out their functions as the front line in seeking justice. However, settlement in the courtroom is only a handling of the symptoms of a much broader and more complex social and economic problem. A more integrative criminal policy is needed to mitigate criminogenic factors such as poverty, status ambitions, and weak individual morality. The active role of all legal stakeholders, from investigators to judges, is crucial in creating an effective deterrent effect in society. Criminal law transformation must continue to move towards restoring the values of integrity that are the main basis in every form of employment relationship. Finally, strengthening the rule of law supported by a healthy social system will be the main key in minimizing criminal acts in the future.

2. Reconstruction of Criminal Liability in Crimes of Employment: A Dogmatic and Theoretical Analysis of the Verdict of Embezzlement in Employment Relations

An in-depth analysis of Decision No. 40/Pid.B/2025/PN. Bbu revealed the crucial dimension of the attribution of criminal liability within the scope of functional employment relationships. This decision emphasizes that abuse of trust or breach of trust is a weighting element that distinguishes ordinary embezzlement from embezzlement in

office. Fundamentally, the court positions the employment relationship not just as a civil contractual relationship, but as a bond of trust that has significant public legal consequences. This finding is in line with the trend of global jurisprudence that emphasizes the protection of corporate and institutional integrity from internal threats. The judge in this case gave a broad meaning to the element of controlling goods because the employment relationship is the main foundation in determining the gradation of error. Therefore, this ruling reflects the commitment of the judiciary to maintaining economic stability through strict enforcement of criminal law against violations of professional integrity. The legal construction built by the panel of judges gives a strong signal that any form of behavioral deviation in the work environment will receive a proportionate litigation response.

The essence of criminal liability in this case is rooted in the mental capacity and free will of the defendant when committing the material act. Referring to the Theory of Guilt developed by Van Hamel, liability can only be imposed if there is a psychic relationship between the perpetrator and his unlawful act. The defendant in this verdict is proven to have full awareness (*willens en wetens*) to transfer ownership of goods in his power for personal gain. This theory emphasizes that fault is not just a failure to meet norms, but a form of moral reproach manifested in real actions (Müller, 2018). The court succeeded in proving that there was no external coercion or pressure that took away the autonomy of the defendant's will during the criminal process. The existence of malicious intent or *mens rea* is a central point in validating that the act is not a mere administrative error. Thus, the association between Van Hamel's theory and the facts of the trial strengthens the legitimacy of the sentences imposed by the state through judicial institutions.

The dialectic regarding *dolus* or intentionality in this case shows a gradation of intent directed at the purpose of unlawfully enriching oneself. The panel of judges carefully identified that the defendant's actions met the criteria of *dolus malus*, where the perpetrator knew and wanted both the act and its consequences. This is in line with the view of Smith (2020) who stated that in white-collar crimes, intentionality is often disguised in routine procedures but still has a consistent pattern of deviation. The use of Article 374 of the Criminal Code as the primary indictment shows that the public prosecutor understands that there are special qualities inherent in the subject of the law. An employment relationship provides exclusive access for the perpetrator to take control of assets without initial suspicion from the employer. This is what causes embezzlement in an employment relationship to be considered more dangerous than conventional embezzlement as stipulated in Article 372 of the Criminal Code. The focus of modern

criminal law is indeed more inclined towards the protection of property rights accompanied by the strengthening of professional ethics in various industrial sectors.

In the perspective of comparative international law, the phenomenon of embezzlement within employment relations is often associated with internal governance and supervision failures. Research conducted by Johnson and Thompson (2022) shows that the opportunity factor provided by the position is often the main trigger for the occurrence of economic crimes. The Bbu District Court's decision contributes to the legal literature by showing how the court responds to the abuse of this authority through criminal instruments. Although there is a debate about the use of prison sentences for nonviolent criminals, judges still prioritize retaliatory and preventive functions. The existence of an employment contract is supposed to be a preventive instrument, but in this case it is actually a means that facilitates the occurrence of delicacies. The significance of this decision lies in the judge's ability to look beyond the text of the law and touch on the substance of justice for victims who are financially harmed. The implication is that companies or employers are required to further tighten the internal audit mechanism to minimize legal loopholes that may be exploited by employees.

The absence of excuses and justification reasons as stipulated in Articles 44 to 51 of the Criminal Code is an absolute justification for criminal imposition. Dogmatically speaking, a person can only be released from liability if it is proven that he has a mental disorder or acts out of unavoidable coercion. In this trial, the defendant was declared physically and spiritually healthy and had the intellectual ability to distinguish between legal and illegal acts. This affirmation of accountability is crucial to ensure that justice is not negotiated through excuses that have no medical or juridical basis. According to Garcia's (2021) perspective, the integrity of the justice system depends on consistency in applying the standards of responsible ability without social discrimination. The judge did not find any mitigating factors that could eliminate the unlawful nature of the acts that have harmed the economic interests of others. Thus, a two-year prison sentence is a logical consequence of the defendant's failure to maintain his moral integrity before the law.

Rationale sentencing or the basis for considering the imposition of a sentence of two years in prison reflects the principle of proportionality embraced in contemporary criminal law. Although the prosecutor demands two years and six months, the reduction of sentence by the judge remains within the corridor of discretion that is judicially acceptable. The determination of the duration of this sentence considers the aspect of incapacity so that the perpetrator does not repeat his act and provides a deterrent effect for the wider community. As stated by Williams (2019), the effectiveness of punishment

is not only measured by the length of the duration, but also by the firmness and certainty of its execution. The judge seems to be trying to balance the suffering experienced by the victim and the personal background of the defendant in order to achieve restorative justice for the legal system as a whole. This sentencing also serves as a symbolic statement that the state is present to protect the property rights of its citizens from destructive interference. Justice in this context is understood as the restoration of public order that was disturbed due to the criminal act of embezzlement.

Analysis of the prosecution process that uses alternative indictments shows a progressive litigation strategy in dealing with the uncertainty of proof at the beginning of the trial. The alternating use of Article 374 and Article 372 of the Criminal Code provides flexibility for judges to choose the most appropriate norm according to the facts revealed. This is in line with a study conducted by Brown (2023) which emphasizes the importance of the accuracy of the criminal qualifications in ensuring legal certainty for the defendant. Although the two articles regulate embezzlement, the difference in the elements of the employment relationship has a significant impact on the severity of the threatened sanctions. The prosecutor's success in proving the element of office in this case strengthens the argument that the criminal act is qualified. This procedural flexibility is very important in a continental legal system such as Indonesia to avoid legal vacuums due to formal errors in the preparation of the indictment. Therefore, the efficiency of the prosecution in this case should be appreciated as a form of professionalism of law enforcement officials in handling economic criminal cases.

The broader implications of this ruling are related to strengthening the legal culture in the professional ecosystem in Indonesia. This case serves as a warning to legal practitioners and business actors that criminal law will remain an effective ultimum remedy against betrayal of trust. Theoretically, this ruling supports the argument that criminal law must play an active role in maintaining public morality in the private sector (White, 2024). Transforming honest values into concrete legal norms is an essential step in building healthy market trust. Consistent law enforcement against embezzlement cases will encourage the creation of a more transparent and accountable work environment in the future. Through jurisprudence like this, the court makes a real contribution to the formation of a nation's character that upholds integrity in every aspect of life. In the end, criminal accountability is not just a matter of punishment, but a matter of restoring human values eroded by individual greed.

The application of a sense of justice for both the defendant and the victim in this verdict shows the judge's efforts to carry out comprehensive law enforcement. Justice for victims is realized through legal recognition of the losses suffered and appropriate

punishment for the perpetrators who have betrayed trust. On the other hand, justice for the defendant is provided through a fair judicial process (due process of law) and the imposition of a crime that does not exceed the limits of fairness. The concept of distributive justice in criminal law requires a balance between the burden of guilt and the burden of punishment that must be borne by the convicted (Lee, 2022). This decision succeeded in avoiding extreme criminal disparities by referring to the standard of punishment in similar cases that have been decided previously. The harmonization between legal certainty, utility, and justice is the biggest challenge that the panel of judges in this embezzlement case has successfully answered. This success strengthens the legitimacy of the judicial institution in the eyes of the public as the last bastion in the search for material truth.

In conclusion, the discussion of criminal liability in Decision Number 40/Pid.B/2025/PN. Bbu provides valuable lessons about legal rigidity against violations of trust. The use of criminal law instruments in employment relations is a necessity in order to maintain social order and the protection of human rights in the economic field. This analysis proves that classical legal doctrine remains relevant if intelligently adapted to the increasingly complex dynamics of modern crimes. Future research needs to further explore the effectiveness of penal mediation in cases of petty embezzlement to reduce the burden on correctional institutions. However, for cases involving systematic abuse of office, the judge's firmness as shown in this ruling remains the gold standard. The transformation of Indonesian criminal law towards a more modern and just direction can only be achieved through quality jurisprudence and oriented to the values of truth. This decision is worthy of being used as an academic and practical reference for the development of criminal law in the future.

CONCLUSION

This study concludes that the crime of embezzlement in employment relations is a multifactorial phenomenon rooted in the dynamics of changes in social strata, economic pressures, and the influence of the social environment that degrades individual integrity. The inequality between materialistic cultural demands and the weak internalization of religious norms is the main catalyst that triggers legal subjects to abuse their trust in goods they legally control. Juridically, criminal liability in Decision No. 40/Pid.B/2025/PN. Bbu has met the material proof standards of Article 374 of the Criminal Code, which affirms sanctions for workers who abuse their functional authority for personal gain. The imposition of the two-year prison sentence not only serves as a punitive instrument, but also as a manifestation of legal protection for economic stability

in a fair industrial relations ecosystem. The main contribution of this research lies in the presentation of the correlation between the degradation of individual morality and the failure of the internal supervision system that demands reforms in integrity-based human resource management. Therefore, the synergy between the thoroughness of the public prosecutor in pre-prosecution and the sensitivity of the judge in exploring material facts at the trial is crucial to produce a verdict that meets a substantial sense of justice beyond mere procedural. Future reflections lead to the need for a more preventive-educational legal approach to mitigate the sociological determinants of crime, so that criminal law enforcement can run in harmony with efforts to build a dignified national character.

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