JLPH:
Journal of Law, Politic and Humanities
https://dinastires.org/JLPH dinasti.info@gmail.com +62 811 7404 455
E-ISSN: 2962-2816
P-ISSN: 2747-1985
DOI: https://doi.org/10.38035/jlph.v6i6


# Corporate Liability for Foreign Bribery: Reformulating Indonesia's Legal Framework in Light of the OECD Anti-Bribery Convention

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**Abstract:** This research examines Indonesia's legal framework governing foreign bribery and the responsibility of corporations in relation to the anti-bribery standards developed by the OECD. It seeks to formulate directions for legal reform that may strengthen Indonesia's participation in the international economic order, enhance good governance, and facilitate compliance with the requirements associated with OECD accession. A normative legal research design was applied through statutory, conceptual, and comparative analysis. The findings reveal several shortcomings in the existing Indonesian framework, notably the absence of an autonomous offence addressing foreign bribery and the absence of a corporate liability framework based on the failure to prevent bribery. These gaps result in the suboptimal alignment of Indonesian law with OECD anti-bribery standards and create legal uncertainty for Indonesian corporations engaged in international business activities. Therefore, legal reformulation is necessary through the criminalization of foreign bribery, strengthening corporate criminal liability based on failure to prevent bribery, and establishing a corporate anti-bribery compliance mechanism while taking into account the principles and characteristics of Indonesian criminal law.

**Keywords:** Foreign Bribery, Corporate Criminal Liability, OECD Anti-Bribery Convention, Legal Certainty, Legal Reformulation

***Abstrak:*** *Penelitian ini bertujuan menganalisis pengaturan foreign bribery dan pertanggungjawaban pidana korporasi dalam hukum Indonesia dalam rangka mendukung reformulasi hukum nasional dengan standar antikorupsi OECD sebagai bagian dari kesiapan Indonesia untuk meningkatkan integrasi dalam sistem ekonomi global, memperkuat tata kelola pemerintahan yang bersih (good governance), penelitian ini juga mempertimbangkan persyaratan hukum yang berkaitan dengan rencana Indonesia untuk bergabung dalam kerangka OECD mengenai pemberantasan suap dalam transaksi bisnis internasional. Penelitian ini menggunakan metode yuridis normatif dengan pendekatan perundang-undangan, konseptual, dan perbandingan. Analisis menunjukkan adanya kesenjangan dalam kerangka hukum Indonesia, khususnya belum adanya pengaturan khusus yang menempatkan* *foreign bribery sebagai tindak pidana tersendiri serta belum diakuinya prinsip failure to prevent bribery sebagai dasar pertanggungjawaban pidana korporasi. Ketiadaan pengaturan tersebut berimplikasi pada belum optimalnya kesesuaian hukum nasional dengan standar antikorupsi OECD serta menimbulkan ketidakpastian hukum bagi korporasi Indonesia dalam menjalankan aktivitas bisnis internasional. Maka diperlukan reformulasi hukum melalui kriminalisasi foreign bribery, penguatan pertanggungjawaban pidana korporasi berbasis failure to prevent bribery, serta pembentukan mekanisme corporate anti-bribery compliance dengan tetap memperhatikan asas dan karakteristik hukum pidana Indonesia.*

***Keywords:*** *Foreign Bribery, Pertanggungjawaban Pidana Korporasi, OECD Anti-Bribery Convention, Kepastian Hukum, Reformulasi Hukum*

## INTRODUCTION

The increasing intensity of international business activities has strengthened the role of corporations in cross-border economic transactions The increasing intensity of international business activities has strengthened the role of corporations in cross-border economic transactions (Gultom et al., 2023). Despite their contribution to economic growth and global trade, the expansion of corporate activities across jurisdictions has also created increasingly complex legal risks for corporations conducting international business (Gultom et al., 2023). One of these risks is corruption involving interactions between business actors and public officials in cross-border transactions. The transnational nature of such conduct requires a legal framework capable not only of imposing liability on individuals but also of holding corporations accountable as entities that conduct business activities and may obtain benefits from unlawful conduct (Fernando & Mardin, 2025). Therefore, the development of corporate criminal liability has become an important element in establishing a legal system capable of responding to corporate crime within an increasingly integrated global business environment (Deviyanti, 2025).

One form of transnational corruption closely associated with corporate activities in international business is foreign bribery. Foreign bribery refers to the offering, promising, or giving foreign public officials an unfair advantage to get or keep a business benefit in international business deals. (Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 2025). Unlike domestic bribery, foreign bribery involves more than one jurisdiction and consequently raises complex issues concerning jurisdiction, criminalization, corporate liability, and mechanisms for preventing bribery (Fernando & Mardin, 2025). Its cross-border character means that combating foreign bribery cannot rely solely on a territorial approach to domestic law but requires international cooperation and compatibility among anti-corruption standards. In this context, corporations are particularly significant because bribery in international transactions may be connected to corporate interests, organizational structures, and business activities (Fernando & Mardin, 2025).

Indonesia has established a legal framework for preventing and combating corruption and for imposing criminal liability on corporations (Skandiva & Harefa, 2022). Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 on the Eradication of Criminal Acts of Corruption constitutes one of the principal legal instruments for combating corruption in Indonesia. Developments in Indonesian criminal law have also provided a basis for recognizing corporations as subjects of criminal liability (Deviyanti, 2025). Nevertheless, the increasing complexity of international business activities raises questions concerning the capacity of the existing Indonesian legal framework to address bribery involving foreign public officials. The issue is particularly relevant because the existence of general provisions on corruption and corporate criminal liability does not necessarily ensure that the national legal framework adequately addresses the specific characteristics of foreign bribery in international business transactions (Fernando & Mardin, 2025).

At the international level, the Organisation for Economic Co-operation and The Organization for Economic Co-operation and Development has created particular standards to fight against foreign bribery. The Convention asks countries that take part to make bribery a crime, hold foreign public officials accountable in international business deals and create legal responsibility for any wrongdoing persons. The development of OECD standards has subsequently placed greater emphasis not only on the criminalization of bribery but also on corporate responsibility and preventive mechanisms, including internal controls, risk management, and corporate anti-bribery compliance (Organisation for Economic Co-operation and Development, 2026). This development demonstrates that contemporary approaches to combating foreign bribery extend beyond the punishment of offenders after an offense has occurred and increasingly emphasize the capacity of corporations to prevent and detect bribery through effective compliance mechanisms.

Several previous studies have addressed aspects related to this issue. Skandiva and Harefa (2022) examined corporate criminal liability within the Indonesian anti-corruption framework, while Gultom et al. (2023) discussed the increasing legal risks faced by corporations engaged in international business activities. Cason and Hefni (2024) examined the relevance of Indonesia's OECD accession to the development of national legal and policy frameworks. Fernando and Mardin (2025) highlighted the transnational characteristics of foreign bribery and the challenges of corporate liability, while Deviyanti (2025) examined developments in corporate criminal liability. These studies demonstrate that corporate criminal liability, transnational corruption, and Indonesia's engagement with international anti-corruption standards have received scholarly attention. However, the existing studies tend to examine these issues separately and have not comprehensively analyzed the harmonization of Indonesia's legal framework concerning foreign bribery and corporate criminal liability with the standards established by the OECD Anti-Bribery Convention.

This condition constitutes a research gap because the normative relationship between Indonesia's anti-corruption framework and the OECD standards concerning foreign bribery, corporate criminal liability, and corporate preventive obligations remains insufficiently examined. In particular, the existing literature has not adequately addressed whether Indonesia's legal framework provides sufficient legal grounds to regulate bribery involving foreign public officials and whether the existing model of corporate criminal liability is consistent with the preventive and accountability-oriented approach developed under the OECD framework. The present research is therefore distinctive in integrating the regulation of foreign bribery, corporate criminal liability, OECD legal standards, and corporate legal certainty within a single normative analysis. Rather than examining corporate liability or transnational corruption as separate issues, this research examines their relationship in the context of Indonesia's efforts to align its legal framework with international anti-bribery standards.

The need for such harmonization has become increasingly significant in the context of Indonesia's accession process to the OECD. Indonesia became an OECD accession candidate following the OECD Council's decision to open accession discussions in February 2024 and the adoption of the Accession Roadmap in March 2024 (Cason & Hefni, 2024). The accession process requires an assessment of the compatibility of national legislation, policies, and practices with OECD standards and best practices. In the field of anti-corruption, the OECD Anti-Bribery Convention is particularly relevant because it establishes international standards concerning the criminalization of bribery of foreign public officials and the liability of legal persons. Consequently, the compatibility of Indonesia's legal framework with these standards is important not only for evaluating Indonesia's legal readiness for OECD accession but also for strengthening the national legal response to transnational corruption.

Harmonization also has implications for the legal certainty of Indonesian corporations conducting international business activities. Corporations involved in investment, trade, procurement, and international business cooperation may be subject to multiple anti-bribery regimes with different scopes and mechanisms of liability. Such circumstances require corporations to understand not only Indonesian law but also the anti-bribery standards applicable in the jurisdictions in which they operate and other legal regimes with extraterritorial reach (Priady, 2026). The absence of clear and harmonized standards may therefore create uncertainty regarding the scope of corporate criminal liability and the compliance measures that corporations are expected to implement. Accordingly, legal harmonization is relevant not only to Indonesia's obligations and preparedness in the OECD accession process but also to the establishment of greater legal certainty and predictability for Indonesian corporations operating across jurisdictions (Hasnda, 2024).

Based on the foregoing, this research aims to examine how foreign bribery and corporate criminal liability are regulated under Indonesian law in comparison with the standards established by the OECD Anti-Bribery Convention. Specifically, this research seeks to identify the normative similarities and differences between Indonesian law and OECD standards concerning foreign bribery and corporate criminal liability; analyze the juridical implications of such differences for Indonesia's OECD accession process and the legal certainty of Indonesian corporations engaged in international business activities; and formulate a model for reformulating the regulation of foreign bribery and corporate criminal liability that is compatible with the Indonesian legal system and international anti-corruption standards. The answers to these objectives are expected to contribute to the development of a more coherent legal framework for addressing transnational corruption while strengthening corporate accountability and legal certainty in international business activities (Skandiva & Harefa, 2022). Based on this description, the problem can be formulated as follows:

1. How does Indonesian law regulate foreign bribery and corporate criminal liability in comparison with the OECD Anti-Bribery Convention?
2. What are the juridical implications of the absence of foreign bribery and the failure to prevent bribery principle in Indonesian law for Indonesia’s OECD accession process and legal certainty for Indonesian corporations?
3. How should the regulation of foreign bribery and corporate criminal liability be reformulated to align with OECD standards?

## METHODS

This research is grounded in normative legal inquiry with a prescriptive orientation. Rather than examining legal practice empirically, the analysis scrutinizes the norms, principles, doctrines, and legal concepts that shape the regulation of foreign bribery and corporate criminal liability. Particular attention is given to deficiencies and unresolved regulatory gaps within Indonesia’s existing legal framework, from which a prospective ius constituendum model is formulated to accommodate the requirements of the Indonesian legal system while reflecting the standards embodied in the OECD Anti-Bribery Convention.

The legal analysis draws upon three complementary perspectives: statutory, conceptual, and comparative. Legislative and international legal instruments concerning corruption and corporate liability are examined to determine the scope and coherence of the applicable rules. The conceptual inquiry then clarifies the legal foundations of foreign bribery, corporate criminal liability, vicarious liability, organizational fault, failure to prevent bribery, and corporate anti-bribery compliance. These findings are further assessed through comparison with relevant OECD standards to identify aspects of Indonesian law that warrant reform. The research materials encompass primary, secondary, and tertiary legal sources obtained through library research and subsequently arranged in accordance with the issues addressed in the study.

The legal materials are analyzed qualitatively through descriptive-analytical, comparative, and prescriptive methods. The analysis critically examines the relevant legal provisions, doctrines, concepts, and international standards; compares them to identify weaknesses and gaps in Indonesia's legal framework; and formulates a concrete prescriptive model for the development of ius constituendum. The results of this analysis provide the basis for reformulating the regulation of foreign bribery and corporate criminal liability, strengthening legal certainty, imposing effective corporate accountability, closing gaps in the prevention and prosecution of transnational corruption, and ensuring that Indonesian law is aligned with OECD standards without departing from the principles of the Indonesian legal system.

## RESULTS AND DISCUSSION

### Comparative Analysis of Foreign Bribery Regulation and Corporate Criminal Liability under Indonesian Law and the OECD Anti-Bribery Convention

The discussion of foreign bribery first turns to Indonesia's anti-corruption laws and the mechanisms through which corporations may be held responsible for unlawful conduct. This examination serves to trace the policy foundations of the national anti-corruption regime while revealing its limitations in responding to forms of corruption that extend beyond domestic boundaries (Skandiva & Harefa, 2022). The policy underlying Indonesia's anti-corruption framework reflects the state's commitment to strengthening the prevention and eradication of corruption through a more effective legal framework. This policy orientation provides the basis for assessing the extent to which the existing framework can respond to emerging forms of transnational corruption (Undang-Undang Nomor 31 Tahun 1999 Tentang Pemberantasan Tindak Pidana Korupsi, 1999). This orientation demonstrates that Indonesia's anti-corruption framework was primarily designed to protect domestic legal interests, particularly state finances, the national economy, and public administration, rather than to address foreign bribery (Skandiva & Harefa, 2022).

Through Law Number 20 of 2001, the regulation of bribery was expanded through Article 12B paragraph (1), which provides that gratification received by a civil servant or state official is deemed bribery when related to their position and contrary to their duties or obligations (Undang-Undang (UU) Nomor 20 Tahun 2001 Tentang Perubahan Atas Undang-Undang Nomor 31 Tahun 1999 Tentang Pemberantasan Tindak Pidana Korupsi, 2001). However, the provision remains limited to "civil servants or state officials" as recipients. Consequently, it does not expressly encompass foreign public officials or officials of international organizations as subjects of bribery offences under Indonesian law (Skandiva & Harefa, 2022). Corporate criminal liability has also developed alongside increasingly complex corporate activities and the recognition that modern economic crimes may be committed for corporate interests. This development has shifted criminal liability from an approach focused exclusively on individuals toward recognition of corporations as criminal law subjects (Helmi, 2024). One early theory is vicarious liability, under which corporate liability derives from the acts and fault of individuals acting for or on behalf of the corporation. The individual's fault is imputed to the corporation, meaning that corporate liability depends on establishing the liability of the individual actor (Febriyani et al., 2025; Korotana, 2024).

The limitations of vicarious liability in addressing misconduct arising from inadequate supervision, organizational culture, or compliance mechanisms have encouraged the development of organizational fault or corporate fault. Under this approach, corporate fault arises from the corporation's failure to establish adequate governance, supervision, and internal controls, allowing corporate liability to exist independently from the criminal liability of a particular individual (Febriyani et al., 2025; Wirawan & Nanda, 2021). This development is reflected in Indonesian law through Article 4 paragraph (1) of Supreme Court Regulation Number 13 of 2016, which recognizes corporate criminal liability in accordance with the applicable legislation (Abdina et al., 2025; Peraturan Mahkamah Agung Nomor 13 Tahun 2016 Tentang Tata Cara Penanganan Perkara Tindak Pidana Oleh Korporasi, 2016). Article 4 paragraph (2) further provides indicators for assessing corporate fault, including corporate benefit, tolerance of criminal acts, and failure to take necessary measures to prevent offences, mitigate their consequences, and ensure legal compliance (Helmi, 2024).

These provisions demonstrate that Indonesian corporate criminal liability has developed beyond a purely vicarious liability approach toward organizational fault, as corporate governance and internal compliance are increasingly considered in determining corporate fault (Nashruddien Ms et al., 2024). Nevertheless, Supreme Court Regulation Number 13 of 2016 primarily functions as procedural guidance for determining corporate fault and does not establish a specific offence concerning corporate liability for foreign bribery (Skandiva & Harefa, 2022). The failure to take preventive measures under Article 4 paragraph (2) letter c remains an indicator of corporate fault rather than a stand-alone corporate offence. Indonesia therefore has not yet expressly adopted the failure to prevent bribery principle as developed under the OECD Anti-Bribery Convention.

The OECD Anti-Bribery Convention was adopted on 21 November 1997 in response to the expansion of international trade and investment, which created greater opportunities for businesses to bribe foreign public officials to obtain contracts, permits, or other business advantages (Ginting et al., 2024; Skandiva & Harefa, 2022) The Convention is a legally binding international agreement that requires its member countries to make it a crime to bribe foreign government officials international business transactions. Unlike domestic anti-corruption regimes primarily concerned with national interests, the Convention seeks to protect the integrity of international trade, establish a fair level playing field, and prevent market distortion caused by transnational bribery (Cason & Hefni, 2024).

Article 1 of the Convention explains that foreign bribery is when someone offers, promises, or gives a gift to foreign public officials. Giving undue financial or other benefits, either directly or through others, to a foreign public official for the purpose of influencing the official’s acts or omissions to obtain or retain a business advantage or any other unfair benefit in international business. Thus, the offence focuses on the active conduct of the bribe giver rather than whether the foreign official ultimately accepts the bribe (Cason & Hefni, 2024; Ginting et al., 2024). Article 1 paragraph (4) adopts an inclusive definition of foreign public official, covering individuals who perform legislative, administrative, or judicial functions in another country, exercise public authority on behalf of a foreign state or its public entities, or act as officials or agents of international public organizations (Ginting et al., 2024; Organisation for Economic Co-operation and Development, 1997). This scope is significantly broader than the recipient categories expressly recognized under Indonesian bribery law.

Corporate liability is addressed separately under Article 2, which obliges States Parties to provide for the accountability of legal persons when foreign public officials are bribed, subject to the fundamental principles of their respective legal systems (Organisation for Economic Co-operation and Development, 1997). This requirement reflects the reality that foreign bribery may be committed to obtain economic benefits for corporations, making individual liability alone insufficient to ensure effective enforcement (Ginting et al., 2024). The OECD’s 2021 Recommendation further emphasizes adequate procedures, internal controls, risk management, training, and effective compliance programs to prevent bribery, reinforcing the development of the failure to prevent bribery principle (Organisation for Economic Co-operation and Development, 2021).

Accordingly, the OECD framework reflects a preventive approach that extends corporate accountability beyond punishment after an offence has occurred toward the obligation to establish effective anti-bribery compliance and governance mechanisms (Nashruddien Ms et al., 2024). This represents a shift from an individual-centered model toward a framework that requires corporations to develop an anti-corruption culture in international business activities (Cason & Hefni, 2024).

The comparative analysis demonstrates a normative gap between Indonesian law and the OECD Anti-Bribery Convention. Indonesian law does not expressly criminalize foreign bribery as an autonomous offence, while its corporate liability framework does not specifically establish corporate liability for bribery of foreign public officials or incorporate failure to prevent bribery as an independent basis of liability (Cason & Hefni, 2024; Ginting et al., 2024). Article 12B of Law Number 20 of 2001 remains focused on “civil servants or state officials,” whereas the OECD framework extends protection to foreign public officials, including foreign legislative, administrative, and judicial officials, persons exercising public functions, and officials of public international organizations (Organisation for Economic Co-operation and Development, 1997; Skandiva & Harefa, 2022). Consequently, the scope of application of Indonesian bribery law remains predominantly domestic, while the OECD framework is designed for international business transactions (Cason & Hefni, 2024; Skandiva & Harefa, 2022).

A further gap concerns corporate liability. Although corporations are recognized as criminal law subjects and Article 4 of Supreme Court Regulation Number 13 of 2016 provides indicators of corporate fault, the provision does not specifically criminalize corporate foreign bribery (Nashruddien Ms et al., 2024; Skandiva & Harefa, 2022). Article 4 provides indicators such as corporate benefit, tolerance of criminal conduct, and failure to take preventive measures (Abdina et al., 2025), but these operate as evidentiary parameters rather than a specific corporate offence (Nashruddien Ms et al., 2024). In contrast, Article 2 of the Convention expressly requires liability of legal persons for foreign bribery (Organisation for Economic Co-operation and Development, 1997).

The difference is also apparent in the basis of corporate liability. International standards increasingly move from vicarious liability toward organizational fault, including through the development of failure to prevent bribery (Febriyani et al., 2025). Under the OECD approach, corporate failure to establish adequate preventive mechanisms may form the basis of corporate accountability pidana (Organisation for Economic Co-operation and Development, 2021). In Indonesia, however, Article 4 paragraph (2) letter c of Supreme Court Regulation Number 13 of 2016 treats failure to take preventive measures only as an indicator of corporate fault rather than a stand-alone corporate offence (Nashruddien Ms et al., 2024). Consequently, the Indonesian framework remains more focused on post-offence enforcement than preventive corporate compliance (Abdina et al., 2025).

The gap further extends to corporate anti-bribery compliance. OECD standards emphasize adequate procedures, internal controls, risk management, anti-corruption training, and whistleblowing mechanisms as important elements of preventing foreign bribery (Skandiva & Harefa, 2022). In Indonesia, corporate compliance obligations remain dispersed across sectoral regulations and have not been comprehensively integrated into the anti-corruption framework as a specific mechanism for preventing foreign bribery. Overall, the comparison confirms that Indonesian law has not fully aligned with the OECD Anti-Bribery Convention, particularly regarding the absence of explicit foreign bribery criminalization and the non-adoption of failure to prevent bribery as an independent basis of corporate liability (Ginting et al., 2024). Indonesian law remains predominantly oriented toward domestic corruption enforcement, whereas OECD standards combine broader criminalization, corporate accountability, and preventive corporate compliance (Fernando & Mardin, 2025; Skandiva &

Harefa, 2022). This reflects a broader shift from individual-based corporate liability toward organizational responsibility for governance and compliance (Febriyani et al., 2025).

In relation to Indonesian law, corporate criminal liability has not expressly established corporate failure to prevent bribery as an independent basis of liability. The OECD framework, by contrast, emphasizes corporations' ability to prevent, detect, and respond to bribery through effective corporate compliance. This difference indicates that Indonesian law can be further developed to incorporate preventive corporate obligations alongside post-offence liability (Kayla, 2025; Sutrisno, 2025; Wibawa & Sholikah, 2026). Accordingly, the principal finding of this analysis is that the regulatory gap lies not merely in the absence of explicit foreign bribery criminalization, but also in the absence of an integrated preventive corporate liability framework. Legal reform therefore requires the selective incorporation of OECD standards, particularly explicit foreign bribery regulation, strengthened corporate liability, and effective corporate compliance, while maintaining consistency with fundamental principles of Indonesian criminal law (Deviyanti, 2025; Fernando & Mardin, 2025).

**Legal Implications of the Absence of Foreign Bribery and the Failure to Prevent Bribery Principle in Indonesian Law for Indonesia's OECD Accession and Corporate Legal Certainty in International Business Activities**

The regulatory gap concerning foreign bribery and the absence of a failure to prevent bribery framework may affect both Indonesia's OECD accession process and the legal certainty of Indonesian corporations conducting cross-border business (Ginting et al., 2024). The OECD Anti-Bribery Convention establishes standards requiring participating states to address bribery involving foreign public officials through effective criminal and corporate liability mechanisms, while also promoting measures aimed at preventing and detecting bribery in international business transactions (Skandiva & Harefa, 2022). By contrast, Indonesia's current anti-corruption framework focuses predominantly on bribery and gratification involving domestic public officials. Corporate criminal liability likewise remains primarily connected to the attribution of unlawful conduct committed by individuals to the corporation (Cason & Hefni, 2024; Skandiva & Harefa, 2022).

This regulatory gap becomes increasingly significant as Indonesia advances its OECD accession process. The absence of specific provisions addressing foreign bribery does not automatically prevent accession, as OECD accession is not conditioned upon the identical adoption of every OECD legal instrument (Sauni et al., 2024).. However, candidate countries undergo technical reviews to assess the compatibility of their domestic legal frameworks with OECD standards, including standards concerning foreign bribery, corporate liability, and anti-bribery enforcement (Cason & Hefni, 2024). Consequently, the existing regulatory gaps may generate recommendations for legislative reform and require Indonesia to strengthen its anti-bribery framework to demonstrate substantive alignment with OECD standards.

From the perspective of corporate legal certainty, the lack of explicit regulation also creates uncertainty for Indonesian corporations conducting cross-border business (Hasnda, 2024). Corporations may encounter foreign public officials and operate in jurisdictions where anti-bribery regimes apply extraterritorially. In such circumstances, Indonesian corporations may be subject simultaneously to Indonesian law and foreign anti-bribery regimes, while Indonesian law does not provide an equally clear framework governing foreign bribery or corporate liability for failing to prevent bribery. This discrepancy may complicate corporate compliance, risk assessment, and the determination of potential criminal liability (Priady, 2026).

Therefore, the absence of foreign bribery and failure to prevent bribery provisions is not merely a matter of legislative completeness. It affects Indonesia's ability to demonstrate substantive legal alignment with OECD anti-bribery standards and may create uncertainty for corporations operating in international markets. Addressing these gaps requires a regulatory framework that combines clear criminalization of foreign bribery, a predictable basis for corporate criminal liability, and effective corporate anti-bribery compliance mechanisms.

Against this background, Indonesia's OECD accession process provides an important context for assessing the implications of these regulatory gaps. The OECD Council adopted the Accession Roadmap for Indonesia in February 2024, followed by Indonesia's submission of its Initial Memorandum on 3 June 2025. The subsequent technical review evaluates Indonesia's legal and institutional framework against relevant OECD standards, including those concerning anti-bribery and corporate accountability (Badan Strategi Kebijakan Luar Negeri Kementerian Luar Negeri Republik Indonesia, 2023). In this process, the Working Group on Bribery plays an important role in assessing the extent to which Indonesia's legal framework is consistent with the OECD Anti-Bribery Convention and related standards.

The absence of an explicit foreign bribery offence may therefore constitute a substantive gap in Indonesia's anti-bribery framework. Although OECD accession does not require a candidate country to reproduce every OECD instrument identically, the accession process requires the alignment of domestic legislation with applicable OECD standards. This alignment includes the criminalization of bribery of foreign public officials, effective corporate liability, and measures supporting the prevention and detection of bribery in international business transactions (Cason & Hefni, 2024). Accordingly, Indonesia's existing framework, which primarily addresses domestic corruption and gratification, may require further legislative development to demonstrate that its anti-bribery regime is capable of addressing corruption risks arising from cross-border transactions.

The issue is particularly relevant because the OECD framework does not only emphasize the existence of criminal provisions but also their effective implementation. Indonesia's current corporate criminal liability regime remains largely dependent on the attribution of an individual's conduct to the corporation, while the failure to prevent bribery principle has not been established as an independent basis of corporate criminal liability. Although PERMA No. 13 of 2016 recognizes the corporation's preventive efforts and compliance measures as relevant to assessing corporate fault, it does not establish a specific offence based on the corporation's failure to prevent bribery committed by persons acting for its benefit. This distinction demonstrates that the existing framework has not fully incorporated a preventive model of corporate accountability (Ginting et al., 2024; Komisi Pemberantasan Korupsi (KPK), 2026).

The gap may consequently affect the assessment of Indonesia's readiness to meet OECD anti-bribery standards. It does not necessarily prevent accession, but it may result in recommendations for legislative reform and improvements in enforcement and corporate compliance mechanisms. The issue is therefore not whether Indonesian law must reproduce the OECD framework verbatim, but whether its substantive and institutional framework provides an equivalent level of protection against foreign bribery and corporate corruption risks. Harmonization should consequently be directed toward closing substantive gaps while maintaining consistency with the principles of Indonesia's national criminal law (Cason & Hefni, 2024; Helmi, 2024).

The implications of this regulatory gap extend beyond the accession process and are also relevant to the legal certainty of Indonesian corporations operating internationally. Cross-border business activities expose corporations to transactions involving foreign public officials, intermediaries, agents, subsidiaries, and business partners in jurisdictions with different anti-bribery standards. Indonesian corporations may therefore face overlapping domestic and foreign regulatory obligations, particularly where foreign anti-bribery laws apply extraterritorially (Hasnda, 2024; Tan et al., 2025). The absence of a clear Indonesian framework on foreign bribery and corporate responsibility for failing to prevent bribery may create uncertainty regarding the scope of prohibited conduct, the standards of corporate prevention, and the circumstances under which a corporation may be held criminally liable (Fernando & Mardin, 2025; Priady, 2026).

This uncertainty becomes more significant in the context of international anti-bribery regimes such as the U.S. Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act 2010, which impose extensive obligations concerning bribery involving foreign public officials and corporate compliance. Indonesian corporations operating across jurisdictions may consequently be required to comply with foreign standards that are more detailed and preventive than those currently provided under Indonesian law. The resulting disparity may place corporations in a position where their compliance obligations are determined more clearly by foreign legal regimes than by their own domestic legal framework (Korotana, 2024). From the perspective of legal certainty, such a condition is problematic because corporations require clear and predictable rules concerning prohibited conduct, liability, and compliance obligations. Gustav Radbruch's concept of legal certainty emphasizes that law must provide clarity and predictability so that legal subjects can understand the consequences of their conduct and organize their actions accordingly (Halilah & Arif, 2021; Rosalinda et al., 2025). In the corporate context, legal certainty therefore requires not only clearly defined offences but also a predictable framework for determining when organizational failures may result in criminal liability (Alhakim et al., 2025).

The absence of a failure to prevent bribery provision creates particular uncertainty in this regard. Corporations may implement anti-bribery policies and internal controls, yet Indonesian law does not clearly establish the extent to which the adequacy or inadequacy of those measures determines corporate criminal liability. This differs from a preventive model, under which corporations are expected to identify bribery risks, establish adequate procedures, exercise appropriate oversight, and continuously evaluate the effectiveness of their compliance systems. A clearer framework would therefore enable corporations to understand not only what conduct is prohibited but also what preventive measures are reasonably expected of them (Saputra et al., 2025; Sudirman et al., 2024).

Accordingly, the legal gap between Indonesia's existing framework and international anti-bribery standards may produce a form of regulatory uncertainty in international business activities. Indonesian corporations may face significant legal exposure under foreign regimes while lacking equivalent clarity regarding their responsibilities and potential liability under Indonesian law. This condition may affect corporate decision-making, compliance costs, risk management, and the predictability of criminal enforcement. Strengthening the domestic framework is therefore necessary not only to support Indonesia's OECD accession but also to provide corporations with clearer and more predictable standards for conducting international business (Hasnda, 2024).

In this context, harmonization should not be understood as the wholesale adoption of foreign legal models. Rather, it should involve the adaptation of relevant OECD anti-bribery standards to the structure and principles of Indonesian criminal law. Such harmonization should establish a clear foreign bribery offence, provide a predictable basis for corporate criminal liability, and recognize effective anti-bribery compliance as an essential preventive mechanism. Through this approach, Indonesia can strengthen its anti-corruption framework while simultaneously improving legal certainty for corporations engaged in cross-border business activities.

**Reformulation of Foreign Bribery Regulation and Corporate Criminal Liability in Indonesian Law**

The regulatory deficiencies discussed above demonstrate the need to strengthen Indonesia's legal framework governing foreign bribery and corporate criminal liability. Rather than merely introducing additional offences, the reform should establish a coherent relationship between the prohibition of foreign bribery, the attribution of responsibility to corporations, and preventive measures against bribery. Such an approach reflects the preventive and accountability-oriented standards embodied in the OECD Anti-Bribery Convention, particularly with regard to bribery involving foreign public officials, corporate responsibility, and mechanisms for preventing and detecting bribery in international business transactions (Ginting et al., 2024). Nevertheless, any reform should remain compatible with the fundamental principles of Indonesian criminal law, including legality, legal certainty, and proportionality.

The first reform should concern the criminalization of foreign bribery as an autonomous offence under Indonesia's Anti-Corruption Law. The current regulation primarily addresses bribery involving Indonesian public officials and does not expressly establish bribery of foreign public officials in international business transactions as a distinct offence. This creates a jurisdictional and substantive gap because corrupt conduct involving foreign officials may fall outside the scope of existing provisions despite its potential impact on Indonesian corporations and international business activities (Ginting et al., 2024; Skandiva & Harefa, 2022).

The proposed offence should cover conduct involving an undue advantage being offered, promised, or provided, whether directly or through an intermediary, to a foreign public official with the intention of influencing the official's performance or non-performance of public duties in order to secure or maintain an improper business advantage in an international transaction. For this purpose, foreign public official should be understood broadly to include individuals performing legislative, administrative, or judicial functions for a foreign state, persons entrusted with public functions by a foreign state or public entity, relevant officials of foreign state-owned enterprises, and officials or agents of public international organizations. Defining these elements expressly would establish clearer boundaries for the offence and reduce uncertainty concerning its application.

The offence should be considered complete upon the offering, promising, or giving of the undue advantage accompanied by the requisite intent, without requiring proof that the foreign public official accepted the advantage or that the intended business advantage was ultimately obtained. This approach would strengthen the preventive function of criminal law and avoid difficulties in enforcement where the bribery attempt does not produce the intended result. At the same time, the provision should expressly establish jurisdiction over Indonesian citizens and corporations established under Indonesian law that commit foreign bribery abroad, subject to the applicable principles of extraterritorial jurisdiction. Clear jurisdictional rules are essential to prevent cross-border bribery from falling into regulatory gaps (Fernando & Mardin, 2025).

The criminalization of foreign bribery should then be accompanied by a corresponding reform of corporate criminal liability. Under the existing framework, corporate liability tends to rely on the attribution of an individual's conduct to the corporation, while the preventive dimension of corporate responsibility remains limited. Therefore, Indonesia should consider adopting the failure to prevent bribery principle as an alternative basis for corporate criminal liability, particularly where bribery is committed by a person acting for or on behalf of the corporation and for its benefit (Deviyanti, 2025).

Under this model, a corporation may be held criminally liable where a person associated with it commits foreign bribery for the corporation's benefit and the corporation fails to establish and implement adequate procedures to prevent such conduct. The model should not constitute strict liability. A corporation should have the opportunity to demonstrate that it had implemented adequate and proportionate anti-bribery procedures, taking into account its size, organizational structure, business sector, geographical operations, and level of bribery risk.

This approach would preserve fairness while encouraging corporations to actively manage corruption risks (Febriyani et al., 2025; Hasnda, 2024).

The adoption of failure to prevent bribery should also complement, rather than completely replace, the existing attribution-based model of corporate liability. Attribution remains necessary where the corporation can be held responsible based on the conduct, authority, or benefit derived from individuals acting within its organizational structure. The failure to prevent model would provide an additional basis of liability founded on organizational fault, particularly where the corporation's inadequate prevention system enables bribery to occur. This combination would create a more comprehensive framework by addressing both the corporation's involvement in the offence and its failure to prevent foreseeable bribery risks (Korotana, 2024).

The effectiveness of this model ultimately depends on strengthening corporate anti-bribery compliance. Compliance should not be treated merely as a formal requirement but as a preventive mechanism integrated into corporate governance and risk management. An effective compliance framework should include a clear anti-bribery policy, commitment from senior management, periodic risk assessments, due diligence on third parties and business partners, internal financial and accounting controls, employee training, reporting mechanisms and whistleblower protection, as well as continuous monitoring and evaluation (Saputra et al., 2025; Sudirman et al., 2024).

The adequacy of compliance measures should be assessed through a risk-based approach rather than through a uniform standard applicable to every corporation. Larger corporations operating across high-risk jurisdictions may reasonably be expected to maintain more comprehensive procedures than small corporations with limited international exposure. What is essential is that the corporation's procedures are proportionate to its actual risks and effectively implemented. This distinction is important because compliance should be evaluated not merely on the existence of policies on paper, but on whether those policies function effectively in preventing, detecting, and responding to bribery.

The research finding and novelty of this study lie in the formulation of an integrated harmonization model for Indonesia's anti-bribery framework that connects criminalization, corporate accountability, and prevention within a single regulatory framework. Unlike an approach that merely introduces foreign bribery as a new offence or adopts the failure to prevent bribery principle independently, this study proposes the simultaneous criminalization of foreign bribery, the retention of attribution-based corporate liability alongside failure to prevent bribery as an alternative organizational basis of liability, and the establishment of proportionate, risk-based anti-bribery compliance as a preventive mechanism. This model is not intended to replicate the OECD framework or foreign legal regimes in their entirety, but to adapt their substantive standards to the principles and characteristics of Indonesian criminal law. The proposed model therefore offers a harmonization framework that may strengthen Indonesia's compliance with OECD anti-bribery standards while providing clearer corporate responsibilities, more predictable standards of liability, and stronger legal certainty for Indonesian corporations engaged in international business activities.

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusion

This study concludes that the Indonesian legal framework governing foreign bribery and corporate criminal liability has not yet achieved full alignment with the standards reflected in the OECD Anti-Bribery Convention. The principal gaps concern the absence of an explicit offence of foreign bribery, the limited scope of public officials covered by the existing gratification provisions, and the absence of failure to prevent bribery as an independent basis of corporate criminal liability. Although Indonesian law already recognizes corporate criminal liability and considers preventive efforts in assessing corporate fault, these mechanisms have not yet established a comprehensive preventive framework for bribery committed in international business activities.

These gaps have implications for both Indonesia's OECD accession process and the legal certainty of Indonesian corporations operating across borders. From the perspective of accession, further legal adjustment is necessary to demonstrate substantive compatibility with relevant OECD anti-bribery standards. From the corporate perspective, the incomplete regulatory framework may create uncertainty regarding the scope of criminal liability and the standards of anti-bribery compliance expected in international business activities, particularly where corporations are simultaneously exposed to foreign anti-bribery regimes.

To address these gaps, this study proposes a contextual harmonization model that integrates the criminalization of foreign bribery, corporate criminal liability through both attribution and failure to prevent bribery, and effective corporate anti-bribery compliance. The model provides a clearer framework for determining prohibited conduct, corporate responsibility, and preventive obligations without requiring the wholesale adoption of international legal regimes. Its contribution lies in providing a legally coherent basis for strengthening Indonesia's anti-bribery framework while maintaining consistency with the fundamental principles of Indonesian criminal law and improving legal certainty for corporations engaged in international business activities.

**Limitations**

This study has several limitations. First, as a normative legal study, the analysis is primarily based on legislation, legal doctrines, scholarly literature, and relevant international legal instruments. Accordingly, it does not empirically assess the implementation of anti-bribery compliance practices within Indonesian corporations. Second, the study focuses specifically on the regulation of foreign bribery and corporate criminal liability in relation to the OECD Anti-Bribery Convention, and therefore does not comprehensively examine other forms of transnational corruption or all international anti-bribery regimes. Third, the proposed harmonization model is normative and prescriptive in nature, meaning that its practical effectiveness requires further assessment through empirical research and future developments in Indonesian and international anti-bribery law. These limitations should be considered when interpreting the scope and implications of the findings.

**Recommendations**

Based on the findings of this study, the Government and legislators should reformulate the regulation of foreign bribery and corporate criminal liability within the Indonesian legal framework. The reform should include the explicit criminalization of foreign bribery, clarification of the scope of foreign public officials, and recognition of failure to prevent bribery as an additional basis of corporate criminal liability. A clear and proportionate framework for corporate anti-bribery compliance should also be established to provide corporations with practical guidance for preventing and managing bribery risks while remaining consistent with the principles of Indonesian criminal law and relevant OECD standards.

Indonesian corporations should likewise strengthen their internal anti-bribery compliance systems, particularly through risk assessment, third-party due diligence, anti-bribery training, reporting mechanisms, and effective internal controls. Further research is recommended to examine comparative approaches in jurisdictions that have implemented failure to prevent bribery, particularly regarding the standards of adequate procedures and their enforcement mechanisms. Such research may support the development of a more operational regulatory model that is appropriate for the Indonesian legal system.

**Author Contributions**

All authors contributed substantially to the development of this study. The contributions included conceptualization of the research, development of the legal and theoretical framework, collection and analysis of legal materials, interpretation of findings, manuscript preparation, critical revision, and final approval of the manuscript for publication. All authors have read and approved the final version of the article.

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