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## LIABILITY OF PERPETRATORS OF EMBEZZLEMENT OF COMPANY MONEY PT. SURYA MADISTRINDO

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### ABSTRACT

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*Embezzlement is a criminal offence that involves the misappropriation of wealth or property. This crime is often committed by individuals within a community, such as employees of PT Surya Madistrindo, as was the case in the recent decision by the Tanjungkarang District Court (Number 807/Pid.B/2022/PN.Tjk). The problem in this study is the factors that cause the perpetrators to commit the crime of embezzlement of PT Surya Madistrindo's company money based on Decision Number 807/Pid.B/2022/PN.Tjk and What is the responsibility of the perpetrator of the crime of joint embezzlement of company funds at PT Surya Madistrindo, as stated in Decision Number 807/Pid.B/2022/PN.Tjk. The research methodology employed both normative juridical and empirical approaches, utilising both secondary and primary data. Additionally, qualitative juridical data analysis was conducted by systematically describing the produced data in the form of explanations or descriptions. The study's results indicate that the factors leading to the embezzlement of PT Surya Madistrindo's company funds, as per Decision Number 807/Pid.B/2022/PN.Tjk, include changes in social strata, economic factors, social environment, religious norms, and culture. In Decision Number 807/Pid.B/2022/PN.Tjk, Sri Bayu Prayoga bin Herman Sauri was found guilty of joint embezzlement of PT Surya Madistrindo's money, violating Article 374 of the Criminal Code in conjunction with Article 65 paragraph (1) of the Criminal Code. As a result, the defendant was sentenced to 1 (one) year and 10 (ten) months of imprisonment.*

**Keywords:** *Liability, Crime, Embezzlement, and Company Funds.*

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### Introduction

The issue of crime is a significant concern for the security of the people of Indonesia. Crime phenomena have emerged in various regions of Indonesia and have become a polemic for all members of society. Crimes committed by criminals are social phenomena that occur in society. One issue that is becoming increasingly prominent is the occurrence of crime in society, which is often linked to property or wealth. Crimes against property tend to increase as the community's standard of living declines and the values of life fade away (Farid & Hasan, 2022). The aforementioned matters have previously provided opportunities for some members of the community to commit criminal offences related to trust or respect towards surrounding residents. These offences include abuse of trust and embezzlement, as regulated in Book Two Chapter XXVI Article 486 to Article 491 of Law Number 1 Year 2023 on the Criminal Code (hereinafter referred to as KUHP). The term 'Embezzlement' is commonly used to refer to the type of crime regulated, and is a translation of the Dutch word 'Verduistering' (Faisal Riza et al., 2023).

Embezzlement, whether ordinary or otherwise, is a serious criminal offence with far-reaching consequences for both the victim and society. It disrupts social order and peace, making it a significant concern. (Chazawi, 2022).

Embezzlement is a criminal offense related to the misappropriation of wealth or property. It is often committed alongside other criminal offenses such as theft, extortion, and fraud. The perpetrator of embezzlement can face criminal sanctions under Article 486, Article 487, Article 488, Article 489, Article 490, and Article 491 of the Criminal Code on KUHP (Arsyad, 2022). The existence of these provisions can be used as a reference for judges in imposing criminal sanctions for perpetrators of embezzlement. In order for the imposition of criminal sanctions to be appropriate and proportional in the context of crime prevention efforts, the judge in imposing criminal sanctions against the perpetrator must consider various aspects of the substance of the criminal sanctions and the regulation (Nusantara, 2021). It can be seen that there is a freedom for judges to be able to impose criminal sanctions contained in each decision. The criminal act of joint embezzlement of company funds, as described in Decision Number 807/Pid.B/2022/PN.Tjk, began when the defendant was assigned as a merchandiser at PT. It is important to note that this evaluation is based solely on objective evidence and not subjective opinions. From 25 September 2020 to 22 April 2022, Surya Madistrindo was responsible for all distribution activities and cigarette sales on Sebesi Island. During this time, they stayed at the Krakatau Cottage managed by witness Muhtar Alamsyah, also known as Candra Bin Zulkifli. The defendant received a reduction in lodging fees of IDR 350,000. The cost per night has been reduced from IDR 350,000.00 to IDR 250,000.00, and there is an additional charge of IDR 200,000.00 for vehicle rental.

The defendant requested a blank note from the witness Muhtar Alamsyah, also known as Candra Bin Zulkifli, to pay for the cottage accommodation and vehicle rental. The defendant stated that he would complete the note himself. The defendant filled out the payment note for the cottage lodging himself, increasing the value per night from Rp 250,000.00 to Rp 500,000.00 without the company's permission or knowledge. Similarly, the motorbike rental fee was increased from Rp 200,000.00 to Rp 400,000.00. It is important to note that any subjective evaluations have been excluded. The defendant claimed accountability for the sales operational fund note from Monday to Thursday of each week, and on Friday, PT Surya Madistrindo paid Rp 2,653,000.00 (two million six hundred fifty-three thousand rupiah). The defendant received a personal profit of Rp 1,000. It is unclear from the text whether this profit was related to the accountability claim. The company paid a total of Rp 145,100,000.00 (one hundred forty-five million one hundred thousand rupiah) for the week. The actual expenditure was Rp 72,550,000.00 (seventy-two million five hundred fifty thousand rupiah), and the defendant embezzled the remaining Rp 72,550,000.00 (seventy-two million five hundred fifty thousand rupiah). This study aims to address two questions based on Decision Number 807/Pid.B/2022/PN.Tjk:

- a. What are the factors that lead to embezzlement of company funds at PT Surya Madistrindo?
- b. What is the responsibility of the perpetrator in the joint criminal offense of embezzlement of company funds at PT Surya Madistrindo?

## Literature Review

### *a. Liability of Perpetrators of Embezzlement of Company Money*

Corporate embezzlement offenders may face liability under various aspects of the law and judicial process. The following points may be relevant:

- a) Legal Offenses, Investigation, and Prosecution: Individuals who commit the crime of embezzlement may be investigated by law enforcement or prosecutors. If there is sufficient evidence, the perpetrator may be prosecuted in court. Embezzlement may also be subject to other criminal laws, such as fraud, forgery, or money laundering, which carry their own penalties. Individuals convicted of a crime may face criminal sanctions, including imprisonment, fines, or other penalties as prescribed by law.
- b) Civil and Administrative, in cases of embezzlement, companies can file a civil lawsuit to recover damages suffered. This process takes place in civil court and aims to recover the losses suffered by the company. Additionally, administrative action may be taken. In addition to judicial proceedings, the government or relevant authorities may take administrative actions against the companies or individuals involved. These actions may include license revocation or other sanctions.
- c) Corporate Responsibility, Company Action: Companies can take responsibility internally and take action against the perpetrator, such as dismissal or disciplinary action in accordance with internal company

policies. Prevention and Enhanced Supervision: After an embezzlement incident, companies are usually expected to improve their financial supervision and control systems to prevent similar incidents from happening again.

- d) Cooperation with Legal Authorities: The Company may cooperate fully with law enforcement authorities during investigation and prosecution to ensure legal compliance and fairness.

### ***b. The Theory of the Causes of Crime***

D. Soedjono states that A. Lacassagne pioneered this school of thought in the theory of the causes of crime. The theory is based on the idea that the environment is the primary factor that influences a person to commit a crime, in contrast to anthropological theory. The influencing factors include:

- a) An environment that provides opportunities to commit crimes.
- b) A social environment that provides examples and role models.
- c) Economic environment, poverty, and misery.

According to this theory, the cause of crime can be seen from a spiritual and religious point of view, because the cause of crime is a person's lack of religion. Therefore, the further one's relationship with one's religion, the more likely one is to commit a crime and vice versa, the closer one is to his religion, the more afraid the person is to do things that lead to crime (Rusli & Martquardo, 2021).

According to R. Soesilo, the theories that explain crime from a sociological perspective are sociological theories looking for reasons for differences in crime rates in the social environment (Situmeang, 2021). The primary objective of criminal sociology is to study the relationship between society and its members, both within and between groups, with a focus on how these relationships can lead to criminal behavior. Crime is often closely linked to socio-economic factors such as poverty, education, and unemployment. This is particularly true in developing countries, where norm violations are often motivated by these factors (Sururiyah, 2017). In addition to economic factors, education can also play a role in causing crime, as it may lead to ignorance of the consequences of one's actions. However, environmental factors are generally considered to be the more dominant influence. Therefore, economic, educational, and environmental factors are all important considerations, particularly in light of the impact of science and technology on human living conditions.

## **Methodology**

This research employs a normative juridical approach and an empirical approach to address the problem. The normative juridical approach involves conducting library research to read, quote, and analyze legal theories and legislation related to the study's problems. The empirical juridical approach aims to gain clarity and understanding of the research problems through interviews, observations of existing realities, or case studies. Data collection is conducted through literature review and field research. The data analysis is performed using qualitative methods.

## **Result and Discussion**

### ***a. The Factors Causing the Perpetrator to Commit the Crime of Embezzlement of Company Money of PT Surya Madistrindo Based on Decision Number 807/Pid.B/2022/PN.Tjk***

Criminal acts are often the result of a complex interplay of internal and external factors that influence the perpetrator. These factors can include personal characteristics as well as external circumstances. In the case of the embezzlement of PT Surya Madistrindo's company funds, Decision Number 807/Pid.B/2022/PN.Tjk outlines the specific circumstances of the crime (Ismunandar, 2020).

According to Assistant Investigator, Chandra Ardiansah, the research conducted at the Bandar Lampung City Police shows that embezzlement of PT Surya Madistrindo's company funds is a criminal offense that violates legal values. Criminologically, it is an act that goes against the law and all legal rules. A criminal is someone who

violates criminal regulations or laws and is found guilty by the court and sentenced. The individuals responsible for embezzling company funds from PT Surya Madistrindo are irresponsible and have violated ethical and legal standards for personal gain. Their actions were economically motivated.

According to Andri Timur at Prosecutor General of Bandar Lampung, the Umaum Prosecutor, the embezzlement of PT Surya Madistrindo company money committed by Apriyanto Bin Sudarto was caused by a change in social strata. The existence of social strata in the perpetrator's environment may encourage them to commit embezzlement of PT Surya Madistrindo's company funds in order to gain recognition from their peers and elevate their social status.

Based on the results of research at the Tanjung Karang District Court, according to Uni Latriani as a Judge, said that the factors that caused the perpetrators to commit the criminal act of embezzlement of PT Surya Madistrindo's company money were lack of religious understanding. As for the religious factor, the lack of faith in a person or the low morals that exist so that they can be influenced by things that are not good that can damage morals in themselves. In the opinion of the author that criminologically, the factors that cause the perpetrators to commit the crime of embezzlement of company money of PT Surya Madistrindo are basically criminology in a narrow sense. Criminology in a narrow sense is a science that studies the forms of manifestation, causes and consequences of criminality (crimes and bad deeds), so that everything related to the factors that cause a criminal offense is the scope of criminology in a narrow sense (Yuliartini, 2019).

The factors that cause the perpetrators to commit the crime of embezzlement of PT Surya Madistrindo company money are caused by economic factors. Which are the causes of crime that are based on the idea that the world is more responsible for itself. Environmental factors are factors that influence a person to commit a crime. These influencing factors are an environment that provides opportunities to commit crimes, a social environment that provides examples and role models, and an economic environment, poverty and misery (Sahabuddin et al., 2022). However, religious factors were also a contributing factor to the embezzlement of PT Surya Madistrindo's company funds. The cause of the crime can be viewed from a spiritual and religious perspective, as it is often linked to a lack of religious values. Therefore, there is a correlation between religiosity and criminal behavior. Those who are less religious are more likely to commit crimes, while those who are more religious tend to avoid criminal activities (Nafisah & Nursiti, 2018).

Based on the description above, it can be analyzed that the background of the criminal act of embezzlement of PT Surya Madistrindo's company money cannot be separated from the factors that encourage the perpetrator to commit such a crime. There is a reciprocal relationship between the general factors of social, economic and cultural strata and the number of crimes in the environment, both in small and large environments, where the crime of embezzlement is a crime that contains a system of distrust of a thing (object) that looks from the outside as if it can be trusted, even though it is actually contrary to the truth or a liar. The crime of embezzlement of PT Surya Madistrindo's company money is inseparable from socio-cultural factors in society because of the orientation of society that values or views a person more in terms of the position he holds. Thus, the factors that cause the perpetrators to commit the crime of embezzlement of PT Surya Madistrindo's company money are dominated by anthropological theory and sociological theory.

***b. Liability of the Perpetrator of the Crime of Embezzlement of Company Funds of PT Surya Madistrindo Based on Decision Number 807/Pid.B/2022/PN.Tjk***

Liability is basically the ability of a person to be responsible for his mistakes in committing or not committing acts prohibited by law and not justified by society or inappropriate in the view of society, against the law and error are elements of criminal events or criminal acts and between the two there is a close and interrelated relationship (Tahir, 2018).

After conducting research in various law enforcement agencies, including the Bandar Lampung City Resort Police, the Bandar Lampung District Attorney's Office, and the Tanjungkarang District Court, Decision Number 807/Pid.B/2022/PN.Tjk was made regarding the responsibility of the perpetrators of the criminal act of embezzlement of company money from PT Surya Madistrindo. This text describes the actions to be taken by law

enforcement officials, including investigators at the Bandar Lampung City Police, prosecutors at the Bandar Lampung District Attorney's Office, and judges at the Tanjungkarang District Court.

According to Chandra Ardiansah as an Assistant Investigator of the Bandar Lampung City Police, stated that the investigation is useful for searching and collecting evidence which at the first stage based on sufficient preliminary evidence must be able to provide confidence, although it is still temporary, to the public prosecutor about what actually happened or about the perpetrators of the criminal act of embezzlement of PT Surya Madistrindo's company money in Decision Number 807/Pid.B/2022/PN.Tjk has been carried out and arrest the suspect.

During the investigation of the case involving the perpetrator of the joint embezzlement of company funds at PT Surya Madistrindo, as stated in Decision Number 807/Pid.B/2022/PN.Tjk. If there is a genuine report or complaint, or an indication of the perpetrator of the criminal act of embezzlement of PT Surya Madistrindo's funds, as stated in Decision Number 807/Pid.B/2022/PN.Tjk, the police investigator will take the necessary steps to uncover the crime, particularly the perpetrator of the joint embezzlement of the company's funds. Upon receiving a report of embezzlement of PT Surya Madistrindo's funds in Decision Number 807/Pid.B/2022/PN.Tjk, the police promptly initiate an investigation. The investigation will be conducted objectively and comprehensively. If the report is substantiated, the police will proceed with further legal action. The investigation proceeds by requesting information about the suspect's identity, as well as any relevant data and documents. Further investigation is then conducted to determine the method used by the perpetrator. Once evidence and witnesses suggest the commission of a criminal offense, the suspect is arrested and detained. Furthermore, at the investigation level, Chandra Ardiansah stated that the duties and powers of Police Investigators are as follows (Raradanti et al., 2023):

1. Create an inspection report based on the investigation findings.
2. According to Article 8 of Law Number 8 of 1981 concerning Criminal Procedure Law, if the investigation has been completed, the investigator is obliged to immediately submit the case file to the Public Prosecutor, the submission of the case file is carried out in two stages, namely:
  - a. Investigators submit only case files
  - b. Once the investigation phase is deemed complete, the Investigator transfers the responsibility of the suspect and evidence to the Public Prosecutor.

### ***Discussion***

Based on the description above, it can be analyzed that the background of the criminal act of embezzlement of PT Surya Madistrindo's company money cannot be separated from the factors that encourage the perpetrator to commit such a crime. There is a reciprocal relationship between the general factors of social, economic and cultural strata and the number of crimes in the environment, both in small and large environments, where the crime of embezzlement is a crime that contains a system of distrust of a thing (object) that looks from the outside as if it can be trusted, even though it is actually contrary to the truth or a liar. The crime of embezzlement of PT Surya Madistrindo's company money is inseparable from socio-cultural factors in society because of the orientation of society that values or views a person more in terms of the position he holds. Thus, the factors that cause the perpetrators to commit the crime of embezzlement of PT Surya Madistrindo's company money are dominated by anthropological theory and sociological theory.

Based on the results of the interview with Andri Timur, as the Public Prosecutor at the Bandar Lampung District Prosecutor's Office, he stated that after receiving the results of the investigation in the form of case submission, namely the Minutes of Investigation, evidence and suspects, the steps taken by the Public Prosecutor are to immediately take preparatory actions in order to carry out prosecution by studying and examining whether the person or object mentioned in the results of the investigation is appropriate or has met the requirements of proof.

Added by Andri Timur, that in the process of prosecuting a criminal offense there are two principles, namely the principle of legality, namely the Public Prosecutor is obliged to prosecute everyone who is considered sufficient reason that the person concerned has violated the law and the principle of opportunity, namely the Public

Prosecutor is not required to prosecute someone even though the person concerned has clearly committed a criminal offense that can be punished (Lanongbuka, 2020).

Furthermore, according to Andri Timur, prosecution is a public prosecutor's action to submit a criminal case to the authorized district court in the case and in the manner provided for in this law with a request that it be examined and decided by a judge at a court hearing. The criminal charges filed by the Public Prosecutor in accordance with Decision Number 807/Pid.B/2022/PN.Tjk are:

1. Stating that the Defendant Sri Bayu Prayoga Bin Herman Sauri has been legally and convincingly proven guilty of committing the crime of intentionally and unlawfully possessing property which wholly or partly belongs to another person but which is in his power not because of a crime, committed by a person whose control of the property is due to an employment relationship or because of a profession or because he gets a wage for it, in the case of a combination of several acts which must be considered as independent acts so that they constitute several crimes as regulated in Article 374 of the Criminal Code Jo Article 65 paragraph (1).
2. The defendant, Sri Bayu Prayoga Bin Herman, has been sentenced to two years of imprisonment, with the period of arrest and detention to be deducted from the sentence. The court has ordered that the defendant remain in custody.
3. The evidence presented includes a bundle of receipts for payment of rental of a hotel cottage villa in Krakatau, as well as receipts for vehicle rental. Additionally, there is a sheet of Work Appointment Letter, two statement letters made by the suspect, three salary slips for the last three months, and audit results for both the village/cottage in Krakatau and the vehicle rental (which were returned to witness Robert Bin Effendy).
4. The Defendant has been ordered to pay court costs in the amount of IDR 2,000 (two thousand rupiah).

Andri Timur stated that Sri Bayu Prayoga Bin Herman Sauri faced trial on alternative charges, which are as follows:

First : The actions of the defendant Sri Bayu Prayoga Bin Herman Sauri are regulated and punishable in accordance with the provisions of Article 374 of the Penal Code (KUHPidana) in conjunction with Article 65 paragraph (1).

Second : The actions of the defendant Sri Bayu Prayoga Bin Herman Sauri are regulated and punishable in accordance with the provisions of Article 372 of the Penal Code (KUHPidana) in conjunction with Article 65 paragraph (1).

Based on the results of interviews with Uni Latriani as a Judge of the Tanjungkarang District Court, stated that the judicial body is tasked with receiving, examining, adjudicating and organizing every case submitted to it. To ensure the implementation of the purpose until it gets the expected results, it is necessary to enforce law and justice as an implementing agency, which performs its duties as fair and impartial as possible so that justice can be carried out as objectively as possible, in accordance with Law Number 4 of 2004 jo. Law Number 48 of 2008 concerning Judicial Power of the Republic of Indonesia (Javier et al., 2022).

Uni Latriani, a judge at the Tanjungkarang District Court, stated that due to the defendant's proven legal culpability, they must be found guilty and sentenced accordingly. The panel of judges issued Decision No. 807/Pid.B/2022/PN.Tjk after hearing the charges of the public prosecutor and considering Article 374 of the Indonesian Penal Code and other relevant laws and regulations (Sihombing, 2020):

- a. Stating that the Defendant Sri Bayu Prayoga Bin Herman was legally and convincingly proven guilty of committing the crime of embezzlement as in the first alternative charge.
- b. The defendant, Sri Bayu Prayoga Bin Herman Suari, has been sentenced to one year and ten months of imprisonment.
- c. Menetapkan masa penangkapan dan penahanan yang telah dijalani oleh Terdakwa dikurangkan dari pidana yang dijatuhkan.
- d. Determine that the Defendant remains in custody.
- e. Stating that the evidence in the form of: 1 (one) Bundle of receipts for payment of rental of hotel cottage villa krakatau and vehicle rental, 1 (one) sheet of Work Appointment Letter, 2 (two) sheets of statement



letters made by the suspect, 3 (three) sheets of salary slip for the last 3 months, 4 (four) sheets of audit results of village/cottage krakatau, 4 (four) sheets of vehicle rental audit results (returned to witness Robert Bin Effendy).

f. Order the Defendant to pay court costs in the amount of IDR 2,000.00 (two thousand rupiah).

According to the author, the criminal act committed by Sri Bayu Prayoga Bin Herman Sauri only refers to the prohibition of the act, whether the person who commits the act is then also punished, depends on the question of whether he/she in committing the act has a mistake or not, because in criminal law the principle of *geen straf zoner schuld* applies, which means that there is no punishment without guilt. Based on this principle, the imposition of punishment as a form of guilt committed by the defendant was appropriate, because it was clear that the defendant was guilty and deliberately committed a criminal offense.

According to Pompe's Theory of Error, a person's criminal responsibility is related to guilt. The criminal offense of embezzlement of company money of PT Surya Madistrindo in Decision Number 807/Pid.B/2022/PN.Tjk committed by Sri Bayu Prayoga Bin Herman Sauri falls under two categories of mistakes in criminal law: intentionality (*dolus/opzet*) and lack of care (*negligence/culfa*). The criminal offense of embezzlement of company money of PT Surya Madistrindo in Decision Number 807/Pid.B/2022/PN.Tjk committed by Sri Bayu Prayoga Bin Herman Sauri falls under two categories of mistakes in criminal law: intentionality (*dolus/opzet*) and lack of care (*negligence/culfa*). The element of guilt attached to the perpetrator of the crime of embezzlement of PT Surya Madistrindo's company money in Decision Number 807/Pid.B/2022/PN.Tjk is that the perpetrator can be held accountable, there is a psychological link between the perpetrator and the act, namely the existence of intent or guilt, and there is no basis for the elimination of punishment which eliminates the accountability of an act to the perpetrator. It can be said that guilt has a sign as a despicable thing which in essence does not prevent unlawful behavior. Then it is also explained about the nature of not preventing unlawful behavior in the formulation of positive law, here means having intent and negligence that leads to unlawful nature and ability to be responsible.

The perpetrator of the criminal act of embezzlement of company funds from PT Surya Madistrindo, as stated in Decision Number 807/Pid.B/2022/PN.Tjk, has been legally proven guilty. The actions committed by the perpetrator clearly violated applicable legal provisions and are considered an offense (*strafbaar feit*). Delik (a criminal offense) is a punishable behavior that violates the law, is related to guilt, and is committed by a person who is capable of being held responsible. There is a psychological link between the perpetrator and the act of embezzlement committed by the perpetrator. The perpetrator deliberately committed the crime of embezzlement of company money of PT Surya Madistrindo in Decision Number 807/Pid.B/2022/PN.Tjk with the intention of benefiting himself.

Based on the defendant's ability to take responsibility, they were found guilty and sentenced. No evidence was presented during the trial that could excuse or justify the defendant's actions, as outlined in Article 44 to Article 51 of the Penal Code. Therefore, the defendant must be held accountable for their actions and serve a sentence that is commensurate with the severity of the crime.

The length of imprisonment imposed on Sri Bayu Prayoga Bin Herman Sauri, namely for 1 year and 10 months, is considered to have fulfilled a sense of justice for both the defendant and the victim, this can be seen from the maximum verdict imposed by the panel of judges when compared to the demands of the Public Prosecutor, namely imprisonment for 3 years.

According to the description provided, it can be concluded that the perpetrator of the crime of joint embezzlement of company funds at PT Surya Madistrindo is responsible, as stated in Decision Number 807/Pid.B/2022/PN. Sri Bayu Prayoga Bin Herman Sauri has been legally and convincingly proven guilty of committing the crime of joint embezzlement as referred to in Article 374 of the Criminal Code jo Article 65 paragraph (1) of the Criminal Code. As a result, the defendant has been sentenced to 1 year and 10 months of imprisonment. The decision to imprison the defendant is considered to have fulfilled the sense of justice for both the defendant and the victim. This is evident from the maximum sentence imposed by the panel of judges, which exceeds the Public Prosecutor's demand for a two-year imprisonment. Thus, the responsibility of the perpetrator of the criminal act of embezzlement of PT Surya Madistrindo's company money in Decision Number 807/Pid.B/2022/PN.Tjk committed by Sri Bayu Prayoga Bin Herman Sauri, is in accordance with Pompe's Theory that most criminal acts have an element of intent or *opzet*, especially the intent to achieve an intended purpose.

## Conclusion

Based on the results of the research research and discussion lead to the following conclusions:

1. The decision in case number 807/Pid.B/2022/PN.Tjk identified several factors that contributed to the embezzlement of PT Surya Madistrindo's funds, including changes in social strata, economic factors, social environment, religious norms, and cultural influences.
2. The decision in case number 807/Pid.B/2022/PN.Tjk identified several factors that contributed to the embezzlement of PT Surya Madistrindo's funds, including changes in social strata, economic factors, social environment, religious norms, and cultural influences.

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