

A Legal Analysis of Police Investigation Procedures for Corporate Crimes in the Cirebon Region

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ABSTRACT

Corporate crimes in Indonesia, particularly corruption in regional public companies, remain a significant challenge to governance and financial accountability. In the Cirebon region, cases at the Regional Drinking Water Company (Perusahaan Daerah Air Minum, PDAM) revealed large-scale misuse of funds by employees, including falsification of financial records, forgery of signatures, and diversion of state assets into illicit investment activities, resulting in losses exceeding IDR 3.7 billion. This study aims to analyze police investigation procedures for corporate crimes, focusing on the application of legal provisions regarding corporate criminal liability and identifying gaps between written law and investigative practices. A normative legal approach was employed, combining legislative review, conceptual analysis, and case studies of court decisions, supported by observations of police investigation processes and literature review. Results indicate that while the Criminal Procedure Code and Corruption Eradication Laws provide a legal basis to prosecute corporations, investigative practice tends to prioritize individual liability over corporate accountability. Challenges include complex organizational structures, insufficient technical guidelines, and difficulties in attributing corporate guilt. Consequently, enforcement is inconsistent, and the deterrent effect of corporate criminal liability is limited. The study concludes that strengthening regulations, providing detailed technical guidance, and enhancing investigator capacity are critical to achieving legal certainty, justice, and effective prevention of corporate corruption.

INTRODUCTION

Indonesia scored 34 out of 100 in the 2025 CPI published by TI, placing it 109th out of 182 countries assessed (Mahendra & Ratindra, 2026). The persistently high level of perceived corruption in 2025 reflects a serious challenge to maintaining the integrity of Indonesian governance (Indonesia Corruption Watch, 2026). Corruption occurs in various sectors, including corporate crimes at the Regional Drinking Water Company (PDAM) (Budi, 2024; Ihsan et al., 2022; Kusmin et al., 2026; Soemartono & Sriwijaya, 2024).

A criminal case involving a corporation at PDAM Tirta Giri Nata, Cirebon City, revealed the practice of misuse of funds by financial employees, who are thought to be involved in the act of storing and lying about financial administration, resulting in a state loss of Rp3,719,733,781. Based on an internal PDAM report that detected transaction irregularities, the Cirebon Police conducted an intensive investigation by examining more than 20 witnesses from within PDAM and from the bank, and securing a number of things that became evidence.

The revealed modes included misuse of money from customer counter receipts, forgery of directors' signatures for the check cashing process, as well as data manipulation on company bank statements, creation of fake cash reports, and use of criminal proceeds for investment in illegal trading platforms, indicating careful and systematic planning (Humas Kepolisian Nasional Indonesia, 2025).

Due to his actions, the suspect was charged under Article 2, Article 3, and Article 8 of the Republic of Indonesia Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 concerning the eradication of criminal acts of corruption, with a maximum sentence of up to 20 years in prison. The Cirebon City Police Chief also said that the investigation process is still being developed to find out the possibility of other parties being involved, including those suspected of being intellectual actors, and that internal supervision of the regional government needs to be strengthened again to prevent the recurrence of similar practices. The handling of this case also serves as an important reflection on the need for transparency and responsibility in managing state finances and demonstrates the police's commitment to upholding the integrity and accountability of government administration (Rohman, 2025).

A corruption case with a similar pattern has previously occurred in the PDAM environment, namely involving the former Head of the Finance and Accounting Subdivision of the Mura Regency PDAM, Central Kalimantan Province, with the initials M, who was arrested by the Murung Raya Police Criminal Investigation Unit. The perpetrator was declared to have committed irregularities in the use of PDAM cash funds in 2017 as well as a number of other payment transactions, which based on the audit results from the Central Kalimantan Branch of the BPKP-RI, the act caused state losses of around IDR 209 million, with the alleged use of IDR 159 million for personal needs. The mode included misuse of funds for chemical payments, supervisory board honoraria, and cash withdrawals while concurrently serving as treasurer. Meanwhile, some of the funds that should have been representative funds also could not be accounted for. For his actions, the suspect was charged with Article 2 paragraph (1), Article 3 in conjunction with Article 18 of Law of the Republic of Indonesia Number 31 of 1999 in conjunction with Law of the Republic of Indonesia Number 20 of 2001 concerning the eradication of criminal acts of corruption, and in conjunction with Article 55 paragraph (1) of the Criminal Code. Until now, the investigation process is still ongoing to find out if there are other parties involved in this case (Kalteng Pos Daily, 2021; Kumparan, 2021).

In addition, the Lebak District Attorney's Office (Kejari) also uncovered alleged corruption related to capital participation in PDAM Tirta Multatuli which took place in 2020, by naming three people as suspects, namely former President Director Oya Masri, former member of the Supervisory Board Ade Nurhimat, and a private party from PT Lestari Persada with the initials AS who is currently in detention. The results of the investigation identified various irregularities in the implementation of the house connection project for low-income communities, water pump repairs, and non-investment operational expenses, including full payment for work that has not been fully realized, alleged inflation of unit prices, and implementation of activities that do not comply with the RTA, as well as conditioning the tender winner, which resulted in state losses of IDR 2 billion. This case, which began investigation in 2024, is still being developed to identify additional suspects and other potential losses, while also demonstrating the Lebak District Attorney's Office's commitment to

eradicating corruption and upholding accountability and transparency in regional financial management (Rivaldo, 2025).

In the three cases of corporate corruption in PDAMs, there are differences in the application of legal provisions based on the evidence and context of each region. In PDAM Cirebon City, ALNK was charged under Article 2, Article 3, and Article 8 of Law No. 31/1999 in conjunction with Law No. 20/2001 with a maximum penalty of 20 years in prison, while in PDAM Murung Raya Regency, suspect M was charged under Article 2 paragraph 1, Article 3 in conjunction with Article 18 of Law No. 31/1999 in conjunction with Law No. 20/2001 and Article 55 paragraph 1 of the Criminal Code, and in PDAM Tirta Multatuli Lebak Regency, investigators emphasized the responsibility of the former directors and supervisory board based on the misappropriation of the SRMBR project budget and state losses of Rp2 billion. These variations reflect the adjustment of the application of legal norms to transaction evidence, modus operandi, and scale of losses, and serve as a basis for investigators and prosecutors in ensuring legal certainty, justice, and benefits for related parties, while also emphasizing corporate and individual responsibility in each case.

Normatively, the establishment of corporations as subjects of criminal law represents a shift from classical doctrine, which previously emphasized individual liability. In practice, proving corporate wrongdoing still relies heavily on identifying the actions of managers or those in controlling positions (Sjawie & SH, 2018). This situation creates problems, especially when the corporate organizational structure is complex and multi-level, making it difficult for law enforcement officials to determine who should be held responsible and to what extent the actions of individuals can be attributed to the legal entity.

Similar issues are also evident in law enforcement practices at the regional level, particularly in the investigation phase of corporate criminal cases conducted by the Cirebon Police. Investigators face the challenge of proving corporate wrongdoing, gathering evidence related to internal company policies, and determining the appropriate legal subject between the management and the legal entity itself. This complexity often impacts the length of the investigation process and potentially impacts the quality of case files submitted to the public prosecutor.

Furthermore, the disparity in court decisions in corporate cases also indicates problems at the initial stage of law enforcement, namely the investigation. Some decisions impose significant fines, while in other cases, corporations are only subject to administrative sanctions or are not even prosecuted (Nawawi Arief, 2016). This inconsistency indicates the absence of robust implementation standards regarding the parameters of corporate culpability, the form of participation, and the proportionality of sanctions, which should have been established during the investigation stage.

In Indonesia, the imposition of criminal sanctions on corporations in corruption cases is actually regulated by law, particularly the Corruption Eradication Law, which clearly provides scope for imposing penalties on legal entities (Pratama & Januarsyah, 2020). However, in practice, the implementation of this norm by law enforcement officials, including the Cirebon Police, still faces various obstacles. Problems in proving elements of guilt, linking management actions to corporations, and the lack of uniformity in determining legal subjects reflect the gap between normative provisions and their application in practice.

Based on the background, this study offers novelty by focusing on the integration between legal provisions, investigative processes at the police level, and implementation evaluations in the local context, so as to clarify the parameters of corporate accountability, encourage consistency in law enforcement, and increase transparency and responsibility in public financial management. The conditions of corporate crime cases in the Cirebon City PDAM, which show the practice of financial misuse and variations in the application of legal sanctions between regions, demonstrate the urgency of this study to examine not only the legal basis of corporate criminal liability, but also the application of legal norms in police investigation practices.

What are the legal provisions governing the police investigation process in handling corporate crime cases at the Cirebon City PDAM?

This study aims to examine and gain a comprehensive understanding of the implementation of police investigations into corporate crimes in the Cirebon area, particularly those related to corporate criminal liability. The study is directed at examining the legal provisions governing corporate investigations, assessing the implementation of legal norms in police practice, and identifying obstacles and problems that arise in law enforcement against corporations. Therefore, this study is expected to provide a structured explanation of the alignment between written legal regulations (law on the books) and the implementation of investigations that occur in actual practice (law in action).

METHOD

Research Approach

This research uses a normative legal approach. According to Soekanto (1986), a normative legal approach is legal research conducted by examining library materials or secondary data as a basis for the study, through exploring various laws and regulations and literature related to the problem being studied. Meanwhile, according to Ibrahim (2006), the normative legal research method is a scientific research process aimed at seeking truth based on scientific logic from a normative perspective.

This research combines the approach with an implementation analysis of judicial practice to examine how the legal provisions regarding corporate criminal liability for corruption are actually applied in court decisions. Therefore, this research goes beyond discussing the written legal provisions (law on the books) but also examines whether they are appropriate and effective in practice (law in action), particularly regarding the status of corporations as subjects of criminal law.

The approaches used in this research include a legislative approach, a conceptual approach, and a case study approach. The legislative approach is carried out by examining various regulations governing corruption and corporate criminal liability, such as the Criminal Code and the Corruption Eradication Law. The conceptual approach is used to understand the theory and doctrine of corporate liability, including identification theory, vicarious liability, and strict liability. The case study approach, meanwhile, is carried out by analyzing several court decisions that have named corporations as defendants, so that judges can observe how judges read and apply these legal rules in practice.

Types and Sources of Legal Materials

The same type of legal source material in this study consists of complementary primary and secondary legal materials. Primary legal materials include laws and regulations that directly regulate corporate crimes and investigative mechanisms, such as:

1. Law Number 1 of 2023 concerning the Criminal Code (KUHP) which recognizes corporations as subick, criminal,
2. Law Number 20 of 2025 concerning the Criminal Procedure Code (KUHP) which regulates the procedures for investigating and prosecuting criminal acts, including those against corporations in criminal legal proceedings, in Indonesia,
3. Law Number 2 of 2002 concerning the Republic of Indonesia National Police,
4. Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption
5. Law No. 20 of 2001 concerning the Eradication of Criminal Acts of Corruption

The secondary legal materials used in this study include various scholarly sources such as criminal law textbooks, journal articles, previous research findings, and expert opinions deemed relevant to strengthening understanding of the laws and regulations and the implementation of investigations in the field. These secondary sources are used to provide theoretical perspectives and provide deeper comparisons regarding the investigative process, including the various obstacles faced by law enforcement officers in handling corporate crimes.

Legal Material Collection Techniques

The legal data collection technique used in this study was observation and library research. Observations were conducted by directly observing law enforcement, particularly the police investigation process for corporate crimes in the Cirebon area, to obtain a clear picture of the application of legal regulations in the investigation process. These observations were intended to verify whether existing legal regulations align with practice in the field and to identify obstacles faced by law enforcement officers in handling corporate criminal cases.

Furthermore, the literature review in this research was not only conducted by reading and reviewing library materials, but also combined with deductive thinking (Sutrisno & Permana, 2022). The literature review was conducted by searching, collecting, and reviewing various laws and regulations, court decisions, and scientific literature related to corporate criminal liability and the investigation process for corruption. At this stage, court decisions directly related to corporate cases were also selected so that the analysis could be based on relevant and up-to-date data. Through this combination of observation and literature review, the research is expected to provide a more comprehensive legal analysis, both from a regulatory (normative) perspective and from the practice of law enforcement in the field.

Legal Material Testing Techniques

The legal material testing technique used in this study was source triangulation, which involves comparing and cross-checking data obtained from various legal sources to ensure their validity and reliability (Nurfajriani et al., 2024). This method critically analyzes each finding to eliminate bias in interpretation and ensures that the research conclusions are truly based on valid, relevant, and scientifically justifiable legal data.

Legal Material Analysis

The analysis of legal materials in this study was conducted using a qualitative descriptive-analytical method, namely by explaining and analyzing the phenomenon of

corporate crime and the forms of criminal liability. The focus was directed at the criminal acts committed by the Cirebon City PDAM corporation, then discussed using various concepts and relevant legal theories, such as the theory of justice, legal certainty, and the benefits of law, especially those related to corporate criminal liability. The analysis stage began by analyzing the normative rules governing corporate criminal liability in a coherent manner, then continued with legal interpretation using grammatical, systematic, and teleological approaches to understand the intent and purpose of the rules. After that, these rules were compared with practice in court decisions to determine the extent of their suitability, effectiveness, and possible inconsistencies in the application of the law in practice.

RESULT AND DISCUSSION

Legal Provisions for Investigation of Corporate Crimes by the Police

Based on research findings, the legal provisions governing the investigation of corporate crimes by the Indonesian police are fragmented yet complementary. These provisions are derived from the Criminal Procedure Code (KUHP), the Corruption Eradication Law, and internal regulations of the Indonesian National Police.

The Criminal Procedure Code (KUHP), as the primary criminal procedural law, regulates general investigative procedures, including the inquiry phase, suspect determination, evidence collection, and case transfer. However, the KUHP does not explicitly regulate the investigative mechanisms for corporations as subjects of criminal law. Therefore, there is a normative gap in technical regulations regarding the procedures for handling corporations during the investigative process.

The recognition of corporations as subjects of criminal law is expressly stipulated in Law Number 31 of 1999, in conjunction with Law Number 20 of 2001. These provisions stipulate that corporations can be held criminally responsible for acts of corruption committed within the scope of their activities. This provides a legal basis for investigators to prosecute not only individuals but also legal entities as perpetrators of criminal acts.

Furthermore, in investigative practice, the police refer to the National Police Chief's Regulation on the management of criminal investigations, which governs operational procedures. However, this regulation remains general in nature and does not provide specific parameters for proving corporate wrongdoing, including attributing individual actions to legal entities.

Thus, it can be concluded that the legal provisions governing the investigation of corporate crimes are normatively available, but have not yet fully provided comprehensive technical guidelines for the police.

Implementation of Legal Provisions in the Investigation of the Cirebon City PDAM Case

In the context of the corruption case at PDAM Tirta Giri Nata, Cirebon City, the research results show that police investigators have carried out the investigation process in accordance with the applicable legal framework, especially the Criminal Procedure Code.

The investigation process begins with a report of irregularities in financial transactions, which is then followed up with an inquiry to confirm a criminal offense. Once sufficient

preliminary evidence is found, the investigation proceeds through witness examinations, document collection, and the seizure of relevant evidence.

The investigation revealed a *modus operandi* involving misuse of customer funds, forgery of directors' signatures, and manipulation of financial reports. These facts demonstrate that the elements of corruption have been materially met.

However, in practice, investigators have focused more on individual liability for the perpetrator, namely the employee who directly committed the act. Meanwhile, legal provisions allowing for corporate criminal liability have not been optimally applied in this case.

This condition shows that even though the law has normatively regulated the possibility of criminalizing corporations, in investigative practice there is still a tendency to prioritize the individual liability approach over corporate liability.

When analyzed using Gustav Radbruch's theory of legal objectives, the investigation process conducted by the Cirebon City Police reflects an effort to achieve legal certainty through the implementation of investigative stages in accordance with the provisions of the Criminal Procedure Code, starting from the investigation, witness examination, confiscation of evidence, to the determination of the suspect. These steps demonstrate that law enforcement officers have followed applicable legal procedures, thus providing a legal basis for handling the case.

From a justice perspective, investigating perpetrators suspected of causing state financial losses is a form of protection for the interests of the public and the state. However, substantive justice is not fully achieved if accountability is solely placed on individuals, while investigators have not thoroughly analyzed the possible involvement of corporations as legal entities.

Meanwhile, from a legal perspective, the investigation into the corruption case at the Cirebon City Water Company (PDAM) has had a positive impact, increasing oversight of regional financial management and serving as a warning to regionally-owned enterprises (BUMN) to implement more accountable governance. Thus, the investigation process serves not only as a means of law enforcement but also as a preventive measure against similar crimes in the future.

The Gap between Legal Provisions and Investigative Practices

Based on an analysis of legal provisions and their implementation in the case of the Cirebon City PDAM, a gap was found between the normative aspects and investigative practices.

Normatively, the law provides sufficient grounds to charge corporations with criminal acts. However, in practice, investigators face various obstacles that prevent these provisions from being fully implemented. These obstacles include difficulties in proving corporate wrongdoing, the complexity of organizational structures, and limited technical guidelines.

As a result, the application of corporate criminal liability during the investigation stage is suboptimal, potentially reducing the effectiveness of law enforcement against corporate crimes. This also indicates that the legal framework regarding corporations as criminal subjects has not been fully internalized in the practices of law enforcement officials.

The gap between legal provisions and investigative practice demonstrates that the value of legal certainty, as proposed by Gustav Radbruch, has not been fully realized. Although corporations have been recognized as subjects of criminal law in various laws and regulations,

the lack of detailed technical guidelines means that the application of corporate criminal liability remains dependent on the interpretation of individual investigators.

From a justice perspective, this situation has the potential to create an imbalance in the assignment of criminal responsibility. In some cases, individuals are made the primary perpetrators, while corporations that benefit from the crime are not always held criminally accountable. As a result, the legal objective of providing fair treatment to all parties is not fully achieved.

From a legal perspective, the suboptimal implementation of corporate criminal liability may reduce its deterrent effect against future corporate crimes. Therefore, regulatory strengthening and increased investigator capacity are needed to more effectively achieve law enforcement objectives.

Critical Analysis of the Effectiveness of Corporate Investigation Regulations

From an academic perspective, this research demonstrates that legal regulations regarding the investigation of corporate crimes are still at a normative stage and not yet fully operational. The unclear parameters of corporate wrongdoing make it difficult for investigators to construct legal entity accountability.

Furthermore, the lack of a standard for determining when an act can be classified as corporate misconduct also impacts the consistency of law enforcement. In practice, investigators tend to use a simpler approach, namely by charging individuals who directly commit the crime.

Based on the data and facts obtained from the investigation into the Cirebon City PDAM case, the author argues that the effectiveness of corporate crime investigation regulations still requires strengthening in terms of implementation. Normatively, existing regulations provide a legal basis for investigators to charge corporations with crimes. However, in practice, investigators still focus more on proving individual guilt than corporate guilt.

These conditions indicate that existing regulations are not fully capable of fulfilling the legal objectives as stated by Gustav Radbruch. Legal certainty is suboptimal because detailed technical guidelines regarding proving corporate wrongdoing are not available. Justice is also not fully realized if corporations benefiting from criminal acts are not held accountable proportionately. Meanwhile, from a utility perspective, law enforcement will be more effective if criminal accountability extends to both individuals and corporations involved in the crime.

Thus, the effectiveness of legal provisions governing the investigation of corporate crimes depends heavily on the ability of law enforcement officials to interpret and implement existing norms. Without clear technical guidelines, these legal provisions have the potential to fail to function optimally.

CONCLUSION

Based on the research results, it can be concluded that the legal provisions governing the investigation process of corporate crimes by the police are essentially available through the Criminal Procedure Code (KUHP), the Corruption Eradication Law, and various internal police regulations that recognize corporations as subjects of criminal law. However, these regulations do not fully provide detailed technical guidelines regarding the mechanisms for proving corporate guilt and determining criminal liability. In the corruption case at PDAM

Tirta Giri Nata in Cirebon City, the investigation process was carried out in accordance with applicable legal procedures through witness examination, evidence collection, and suspect determination. However, investigative practices still emphasize individual accountability rather than the corporation as a legal entity. This condition indicates a gap between legal provisions (law on the books) and its implementation (law in action), caused by the complexity of corporate structures, difficulties in proving elements of corporate guilt, and suboptimal technical guidelines for investigators. Therefore, regulatory strengthening and capacity building of law enforcement officers are needed so that investigations of corporate crimes can be carried out more effectively, thereby achieving legal certainty, justice, and benefits as stated by Gustav Radbruch.

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