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ACCOUNTABILITY OF PERPETRATORS OF EMBEZZLEMENT CRIMES WITH THEIR COLLEAGUES (Study of Decision Number 65/Pid.B/2024/PN.Sbr)

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Abstract

Background.

Aims. This research aims to identify and analyze the causative factors of embezzlement committed by a colleague, as well as to analyze the criminal responsibility of the perpetrator in Decision Number 65/Pid.B/2024/PN.Sbr.

Methods. This research employs a case study method on the aforementioned court decision.

Result. The results indicate that several interconnected factors contributed to the embezzlement, including misunderstandings regarding the financial management of salt sales proceeds, the alleged motive of resentment from the victim, the lack of internal control in the company's financial management, and the close relationship and trust between the perpetrator and the victim, leading to less formal financial management practices. The analysis of the court decision shows that the defendant was

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DOI: <https://doi.org/10.62885/abdisci.v2i8.692>

legally and convincingly proven guilty of embezzlement as regulated in Article 372 of the Indonesian Criminal Code (KUHP). The Panel of Judges sentenced the defendant to one year and ten months of imprisonment, considering the elements of the crime in the article.

Conclusion. This decision demonstrates the proportional application of the principles of legal certainty, justice, and expediency in law enforcement against embezzlement in the context of a working relationship.

Implementation. Most importantly, regular communication between management and employees should be improved to create an open and trusting work environment. Embezzlement prevention requires a comprehensive approach that involves structural, cultural, and individual aspects within a company.

Keywords: Embezzlement, Colleague, Causative Factors, Criminal Responsibility, Court Decision.

INTRODUCTION

With globalization entering various fields of life and the increasing demands of time, people's lifestyles have become instantaneous. In addition, technology and science continue to evolve every day. The moral crisis is also urgent with the development of various aspects of life. The inability to capture the data and the incoming culture that allows crime to occur is causing this moral crisis. With these developments, various parties and individuals are significantly influenced to implement and prohibit any actions that can lead to property loss for crime victims. Crime will not disappear on its own, but will continue to increase along with society's growth and social dynamics.

It is hoped that it can provide the right solution to criminal law. A law is a standard or rule containing applicable rules prohibited by law. The purpose of the law is not only to take action against people who are committing offences but also to prevent such offences in the future and to encourage the government to act under the law.

In addition to criminal acts and criminalization, criminal liability is part of criminal law. Criminal liability is a valuable topic in criminal law because there is no purpose in threatening people who commit crimes if they are not criminally responsible. Suppose a person is suspected of having committed a crime but is not processed under criminal law to decide whether they can be criminally accountable. In that case, this can reduce the strength of criminal law in society. After a crime occurs, criminal responsibility is decided. To be presumed criminally responsible, a person must first be proven to have fulfilled all the elements of the criminal act charged against them. An act can be said to be an act that can be punished under criminal law, so it must first be regulated in laws and regulations. This is regulated in the principle of legality as contained in Article 1, paragraph (1) of the Criminal Code (KUHP). The prerequisite for criminal liability is that the perpetrator must be able to accept responsibility. As a form of

accountability, the party who commits an unlawful act should compensate the victim for the losses caused. Four types of lawsuits can be filed against the perpetrators of illegal acts: lawsuits for compensation, lawsuits for return to their original state or compensation in the form of goods, lawsuits claiming that the act is against the law, and lawsuits demanding that certain acts be prohibited.

Criminal acts that are prohibited in Indonesia and their sanctions have been regulated in the Criminal Code, and the provisions of the law have been regulated in accordance with the criminal acts committed. Often, the act committed is embezzlement. Embezzlement is hiding someone else's property without the owner's knowledge to control or use for other purposes. Embezzlement is a criminal act related to a person's morals, mentality, and belief in honesty. Therefore, this criminal act starts from the trust of the party who committed the crime of embezzlement. The Criminal Code regulates the crime of embezzlement as a type of criminal act against human property.

The crime of embezzlement is regulated in Chapter XXIV (Book II) of the Criminal Code (KUHP), which consists of 6 articles (372 to 377). There are several types of embezzlement crimes, namely ordinary embezzlement (Article 372), severe embezzlement (Articles 374 and 375), light embezzlement (Article 373), and embezzlement in the family (Article 376). The crime of embezzlement in office is regulated in Article 374 of the Criminal Code, a criminal act that is more severe than ordinary embezzlement in Article 372. According to Article 374 of the Criminal Code, the crime of embezzlement in office occurs when the embezzlement is committed by a person who owns the goods due to a work relationship, position, or wages. The crime of embezzlement in office is known as embezzlement with the burden regulated in Article 374, which reads: "Embezzlement in office is embezzlement committed by a person whose control over goods is due to an employment relationship or because of wages or because of receiving wages for it". Embezzlement in the office is a type of criminal act that often occurs in the company environment.

As in the case that occurred with Oman's brother, Abdul Rochman Bin Badri (Alm.), allegedly as a defendant in the embezzlement case, with the burden reported by Mr. Deni Purwanto as the owner of PT. Samudra Garam, the place where Oman's brother, Abdul Rochman Bin Badri (Alm.), became a partner of Deni Purwanto's brother. The defendant was reported by Deni Purwanto's brother in the embezzlement case on the basis that Oman's brother Abdul Rochman Bin Badri (Alm.) did not deposit the proceeds of the sale of salt purchased by Sucipto's brother to Deni Purwanto,. Oman's brother, Abdul Rochman Bin Badri (Alm.),

included the proceeds of the sale of salt into the debt without Deni Purwanto's knowledge because Deni Purwanto's brother also had a debt to the defendant, so that the money was calculated as related to the debt. According to the confession of Oman's brother Abdul Rochman Bin Badri (Alm.), that the defendant was never billed by Deni Purwanto's brother about the proceeds of the sale of salt purchased by Sucipto's brother, even Deni Purwanto's brother said to keep the proceeds of the sale to renovate the warehouse where his secretary, Miryanti, witnessed the order.

Based on the background of the above problems, several problems can be formulated, namely, what are the factors that cause the crime of embezzlement with their co-workers, and how are the perpetrators of the crime of embezzlement with their co-workers accountable in decision number 65/Pid.B/2024/PN. Sbr.

The objectives achieved in this study are to find out and analyze the factors that cause the occurrence of embezzlement crimes with their colleagues and to find out and analyze the accountability of embezzlement crimes with their colleagues in decision number 65/Pid.B/2024/PN.Sbr.

We researched decision No. 65/Pid.B/2024/PN. Sbr with the help of the Field Experience Practice Agency (PPL), namely the Legal Aid Office (KBH) of the AYO Center located on Jalan Kapten Damsur Gg. Ketandan V N0. 27 Kebonbaru Village, Cirebon City Prosecutor's District, as well as your Legal Advisor. Oman Abdul Rochman Bin Badri (Alm.) as the Convict in this case, and the materials we need for the preparation of this journal were obtained from the KBH AYO Center, so that the preparation of this journal uses documents that are based on the facts in the trial. Based on this, we intend to research Decision No. 65/Pid.B/2024/PN to complete the final project of implementing the PPL Program. Sbr, with the title "Accountability of Perpetrators of the Crime of Embezzlement with Their Colleagues (Study of Decision Number 65/Pid.B/2024/PN. Sbr)".

LITERATURE REVIEW

Embezzlement is almost the same as theft, but embezzlement occurs when the embezzled goods are already in the hands of the embezzler and are not unlawful goods. The elements of embezzlement that must be fulfilled include the existence of a person (perpetrator) who deliberately commits an illegal act or owns something that wholly or partially belongs to another person, and the goods are in his possession not because of a criminal act.

It is critical to know clearly what happened in a criminal act. It is essential to understand the meaning and definition of some criminal acts, including embezzlement. Embezzlement is taking something that belongs to someone else without doing something against the law. Article 372 of the Criminal Code (KUHP) states: "Whoever deliberately violates the law owns something or all or part of it belongs to another person, but who is not in his power because of a crime is threatened by embezzlement, with a maximum penalty of four years or a maximum fine of nine hundred thousand rupiah".¹

A view of how Indonesia's criminal law system works that begins with a police investigation and ends with a prosecution by the Prosecutor's Office before the Court. The criminal justice process includes the application of criminal law from a formal substantive point of view and implementing methods of prevention, enforcement, and control. It shows how different parts of the criminal justice system are interdependent, including police, prosecutors, courts, and correctional institutions in dealing with people involved in offenses, embezzlement, or abuse of office, under the country's laws. Criminalization not only aims to sanction any deviant act that is unethical or harmful to society. Determining a criminal threat must consider the idea that the danger must be pursued to achieve the goal under criminal law. Based on Pancasila, a neutral society must be fair and prosperous. It may seek to encourage or prevent. This is done for the welfare and protection of the community. The use of actions detrimental to society is known as unwanted actions.

For inmates, sentencing provides an opportunity to change or adjust their sentences. Considering the inmate's development and the purpose of the punishment of the perpetrators of criminal acts that have been sentenced to a crime or actions that have the force of law, they can still be changed or adjusted. In the criminal justice system, law enforcement officials carry out their duties and functions to deal with crimes and prevent people from becoming victims of crime. They do this to solve criminal cases so that the community feels satisfied that justice has been done. Those who are guilty are punished, and to ensure that those who have committed crimes will not do it again.

RESEARCH METHODS

This study aims to evaluate the accountability of embezzlement perpetrators in employment relationships. It uses normative and empirical juridical approaches to achieve this

¹ Tongat, *Material Criminal Law*, UMM Press, Malang, p. 57.
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DOI: <https://doi.org/10.62885/abdisci.v2i8.692>

goal. The normative juridical method involves literature research to understand the legal basis of embezzlement. This method consists of studying legal theories, principles, and relevant laws and regulations. This research will analyze Decision No. 65/Pid.B/2024/PN.Sbr to learn more about the responsibility of embezzlement perpetrators in the context of employment relations.

On the other hand, an empirical approach is carried out through field research, namely with direct observation and interviews to collect practical data related to applying the law in embezzlement cases in Decision Number: 65/Pid.B/2024/PN.Sbr. This research uses secondary data from legal literature, rules and regulations, and other related sources, as well as data collection procedures involving literature studies (*Library Research*) to obtain theoretical and regulatory information and field research to gain practical insights. After the data is collected, data processing is carried out, including classification, inventory, and systematization. Data analysis is carried out in a qualitative juridical manner to answer the formulation of the problem and compile research findings in the form of systematic scientific sentences.

RESULTS AND DISCUSSION

Chronology of the Crime of Embezzlement with His Colleagues (Study of Decision No. 65/Pid.B/2024/PN.Sbr)

Oman Abdul Rochman works at Deni Purwanto's salt warehouse as a warehouse keeper and confidant to sell salt. Oman Abdul Rochman's wage system is based on commission: Rp. 150 per kilogram for the sale of salt and Rp. 25 per kilogram for the purchase of salt from farmers, and there is no written work agreement, only a verbal agreement.

On January 3 and 4, 2019, Oman Abdul Rochman ordered 40,000 kg (40 tons) of salt from Deni Purwanto. Oman Abdul Rochman claimed the order was on behalf of Sucipto from Tangerang. Deni Purwanto ordered his staff to make a road letter on behalf of Sucipto (Road Letter No. 7643 dated January 3, 2019, and No. 7644 dated January 4, 2019). On January 5, 2019, Deni Purwanto made an invoice for the sale of the salt. The defendant, a confidant of the witness DENI PURWANTO, is the owner of PT. Samudra Garam Indonesia and the Defendant were given verbal duties by the witness DENI PURWANTO, among others, to sell the salt belonging to the witness DENI PURWANTO, including receiving payment money, if there is a person who orders salt to the witness DENI PURWANTO through the Defendant, the witness DENI PURWANTO will provide a *fee* of Rp. 150,000,- (one hundred and fifty rupiah) per kilogram for the salt that is successfully sold, then the witness SUCIPTO ordered salt through the Defendant as much as 40 (forty) tons to be delivered to the address of Jalan Bayur Kali,

Number 198, Tangerang, Banten, then the Defendant conveyed the order of the witness SUCIPTO to the witness DENI PURWANTO so that the witness DENI PURWANTO sent salt to the witness SUCIPTO in 2 shipments from the salt warehouse owned by the witness DENI PURWANTO which was located at Jalan Raya Kanci, Wage Block, Pangarengan Village, Pangenan District, Cirebon Regency where the first is 20 (twenty) tons which is equipped with a road letter No.: 7643 dated January 3, 2019 and the second is 20 (twenty) tons with a road letter No. 7644 dated January 4, 2019 so that the total salt delivered is 40 (forty) tons with a total price of Rp 108,000,000,- (one hundred and eight million rupiah) and the road letter was made by the staff of the witness DENI PURWANTO named the witness HANAFIA FERDIANA Binti NURKARIM after the delivery was then made an invoice by the witness MIRYANTI alias YANTI binti HASAN with no. 00007643 dated January 5, 2019, and no. 00007643 dated January 5, 2019. However, after the invoice was submitted, the Defendant did not also hand over the payment money on the grounds that the SUCIPTO racket had not made the payment, so around February 2019 the witness DENI PURWANTO immediately confirmed to the witness SUCIPTO by contacting the witness SUCIPTO and it was known that the witness SUCIPTO made a payment transfer to the BCA account in the name of OMAN ABDUL RACHMAN with account number 30402***** on January 4, 2019 amounting to Rp 90,000,000,- (ninety million rupiah) and on January 7, 2019 amounting to Rp. 24,000,000,- (twenty-four million rupiah) so that the total transferred by the witness SUCIPTO was Rp. 114,000,000,- (one hundred and fourteen million rupiah) of which Rp. 108,000,000,- (one hundred and eight million rupiah) is the price of 40 tons of salt that should have been handed over to the witness DENI PURWANTO and Rp. 6,000,000,- (six million rupiah) was the Defendant's wages from the sale, but the Defendant did not hand over the payment money to the witness DENI PURWANTO.

Factors Causing the Crime of Embezzlement with Their Colleagues (Study of Decision Number 65/Pid.B/2024/PN.Sbr)

The factors that caused the criminal act of embezzlement committed by the defendant in the study of verdict number 65/Pid.B/2024/PN.SBR includes several essential aspects that are interrelated, as well as an explanation of these factors:

1. The factor of misunderstanding between the defendant and Deni Purwanto: the existence of miscommunication and differences in perception related to the financial management of the sale of salt. The defendant assumed that the buyer had

transferred the money from the sale to him. However, on the other hand, Deni Purwanto's brother did not collect the money from the defendant. As a result, the defendant unilaterally included the funds as a debt to Deni Purwanto. The defendant claimed the money was used to pay Deni Purwanto's warehouse renovation debt worth 30 million. The absence of a precise mechanism for collecting and reporting funds from sales opens up the gap for misunderstandings.

2. Hurt factor: revealing the existence of a motive on the part of Deni Purwanto, who is suspected of triggering the crime of embezzlement. According to Ibnu Hajar's brother, Deni Purwanto felt hurt about constructing a salt factory in the defendant's area. This problem began when Deni Purwanto spent Rp 10,000,000.00 (ten million rupiah) for factory licensing, but he wanted a reward of Rp 5,000,000.00 (five million rupiah) that was not met. As a result, Deni Purwanto's salt factory was closed by Satpol PP, and the plan to cooperate with other parties to contract the factory failed. Deni Purwanto felt disadvantaged by the situation.
3. Lack of supervision factor: There is a weakness in the internal supervision system related to financial management. The lack of adequate supervision of the movement of funds is a loophole that allows the crime of embezzlement. The absence of an effective control mechanism in financial management creates opportunities for irresponsible parties to commit irregularities, including embezzlement. The company's responsibility is to create a safe and transparent system to prevent criminal acts in the work environment.
4. The factor of closeness of the relationship and trust because they know each other: the close relationship between the defendant and Deni Purwanto can be a factor that contributes to the occurrence of the crime of embezzlement, the existence of a high level of trust given to the defendant in the management of the sale and purchase of salt by providing wages according to the agreement that has been approved. In a working relationship based on personal closeness, financial management is sometimes not as formal as in business relationships. Lack of complete documentation and a strict control system can magnify the occurrence of irregularities. High trust makes finance-related communication less detailed or considered unnecessary.

Article 372 of the Criminal Code (KUHP) regulates criminal acts related to embezzlement committed by the defendant. It states that "whoever deliberately and unlawfully possesses

something that wholly or partially belongs to another person, but which is in his power not because of a crime, is threatened with embezzlement with a maximum prison sentence of four years or a fine of up to nine hundred rupiah."

Article 374 of the Criminal Code states that "embezzlement committed by a person whose possession of goods is caused by a knowing employment relationship, search, or because of getting wages for it, is punishable by imprisonment for a maximum of five years." In this case, the defendant had violated articles 372 of the Criminal Code and 374 of the Criminal Code by not giving the money obtained from selling salt to a company under the defendant's control. Criminal acts of embezzlement can occur in various forms, ranging from embezzlement of the proceeds of salt sales, salt inventory, and operations. Several of these complex factors can drive this action. By understanding the causative factors and taking appropriate preventive measures, salt companies can reduce the risk of embezzlement and create a safer and more reliable work environment.

Accountability of Perpetrators of Embezzlement Crimes with Their Colleagues (Study of Decision No. 65/Pid.B/2024/PN.Sbr)

The definition of criminal liability in foreign languages is referred to as "toerekenbaarheid", "criminal responsibility", "criminal liability". Criminal liability aims to determine the responsibility of the defendant or suspect for the criminal act that occurred. In other words, it determines whether the defendant is convicted or acquitted. He must prove that his actions were unlawful and that the defendant could be held accountable for his actions before he was sentenced. This could indicate that the perpetrator made a mistake due to negligence or intentionality. The defendant realized that he had committed a reprehensible act. If someone does something that harms society, the perpetrator must be held accountable for their actions. This is criminal liability, which means taking responsibility for one's actions. The perpetrator does not care if he is also reprehensible. The perpetrator must be punished in the first case, but in the second case, the perpetrator does not have to be punished.

Based on Decision Number: 65/Pid.B/2024/PN.Sbr, Mr. Oman Abdul Rochman Bin Badri (Alm.) has been declared legally and convincingly proven to be the person charged with embezzlement. Article 372 of the Criminal Code states that: "Whoever deliberately unlawfully owns something or wholly or partially belongs to another person, but which is in his power not because of a crime, is threatened with embezzlement with imprisonment for a maximum of four years or a fine of up to nine hundred thousand rupiah." In this case, there was negligence

and misunderstanding in the communication, in which the Defendant was given a verbal task to sell salt belonging to Denni Purwanto, as the owner of PT. Samudra Garam Indonesia, the Defendant explained that the buyer had transferred the money from the sale to him, on the other hand Deni Purwanto's brother did not collect the money from the sale to the Defendant, as a result the Defendant immediately entered the cash from the sale as a debt Deni Purwanto owed him. The defendant explained that the money had been used to pay Deni Purwanto's warehouse renovation debt worth Rp—30,000,000 (thirty million rupiah).

As a legal consequence of the act, the judge decided to sentence the defendant Oman Abdul Rochman Bin Badri (Alm.) to one year and ten months. This prison sentence reflects the seriousness of the offense, where the defendant abused the trust unlawfully given by Brother Deni Purwanto. In the ruling, the judge also ruled that the sentence should be deducted from the period of detention, which means that the time the defendant has spent in detention will be counted as part of his sentence. In this decision, the evidence relevant to the case is still attached in the case file, including several essential documents, which are as follows:

1. 1 (one) Road Letter Sheet with number 7643, dated January 3, 2019;
2. 1 (one) Letter of Way with number 7644, dated January 4, 2019;
3. 1 (one) Invoice Letter with number 00007643, dated January 5, 2019;
4. 1 (one) Invoice Letter with number 00007644, dated January 5, 2019;
5. 1 (one) Bookkeeping sheet belonging to SUCIPTO brother in the name of salt purchase dated January 3, 2019, and January 04, 2019;
6. 1 (one) Bank BCA Statement with 1080163068 account number, in the name of SUCIPTO
7. 3 (three) Bank BCA Statement with Account Number 3040229433 in the name of OMAN;
8. The charge for the Defendant is to pay a case fee of Rp. 5,000 (five thousand rupiah) is still attached to the case file.

The charging of the case costs is part of an effort to uphold justice and transfer part of the financial burden of the legal process to the perpetrators. In terms of legal analysis, this ruling shows that embezzlement in the context of this employment relationship is a serious violation of the trust placed by the company. Based on Article 372 of the Criminal Code on embezzlement, which reads: "Whoever deliberately and unlawfully possesses something that wholly or partially belongs to another person but which is in his power not because of a crime, is threatened with embezzlement with imprisonment for a maximum of four years or a fine of

up to nine hundred rupiah". Article 374 of the Criminal Code states, "Embezzlement committed by a person whose possession of the goods is caused by an employment relationship or because of a search or because he gets a wage for it, is threatened with imprisonment for a maximum of five years."

Fulfillment of the Elements of Darkness

The Panel of Judges adheres to legal certainty, justice, and balanced utility principles in making decisions. The principle of legal certainty is applied by referring to articles relevant to the criminal act proven to have been committed by the Defendant. Referring to Decision Number 65/Pid.B/2024/PN.Sbr, the Panel of Judges initially considered the subsidy charge following the Public Prosecutor's demands in Article 374 of the Criminal Code, which has the following elements:

1. The element of "Whose goods",

The Public Prosecutor's indictment, which explicitly mentions the legal subject responsible for the act, confirms the absence of an error in persona. This is strengthened by the suspect's ability to provide a coherent and unambiguous explanation of the charges addressed to him during the trial process. Furthermore, the validity of the suspect's identity was not denied by any party, either by the suspect himself or the witnesses presented.

Given that every individual is a complete subject of law, the perpetrator of the criminal act in this case is a human being without exception who can account for his actions without any reason that can eliminate his mistake, both forgiving and justifiable reasons. At the beginning of the trial, the Public Prosecutor presented a suspect named OMAN ABDUL ROCHMAN BIN BADRI (ALM) as stated in the indictment. The Panel of Judges observed that the Defendant was in good physical and mental condition and could provide relevant answers to every question. Therefore, the Panel of Judges concluded that the Defendant could be held legally liable due to his status as a subject of law. Based on these considerations, the Panel of Judges is confident that the "Who's who" element in the indictment has been legally and convincingly fulfilled according to the law.

2. The element "Deliberately and unlawfully possessing something that wholly or partially belongs to another person, but which is in his power not because of a crime",

That the element "Intentionally and unlawfully possessing something that wholly or partially belongs to another person, but which is in his power not due to a crime" based on the above provisions and is related to the legal fact that the Defendant has the trust of

the Witness based on the testimony of the Witnesses, the testimony of the Defendant and the correlated evidence of Deni Purwanto as the owner of PT. Samudra Garam Indonesia and the Defendant were given verbal duties by Witness Deni Purwanto, among others, to sell salt belonging to Witness Deni Purwanto, including receiving payment money if anyone ordered salt to Witness Deni Purwanto through the Defendant, then Witness Deni Purwanto would provide a *fee* of Rp150,000 (one hundred and fifty rupiah) per kilogram for salt that was successfully sold, then Witness Sucipto ordered 40 (forty) tons of salt through the Defendant to be delivered to the address Jalan Bayur Kali, Number 198, Tangerang, Banten. Furthermore, the Defendant conveyed the order to Witness Deni Purwanto, after there was permission from Witness Deni Purwanto as the owner of the salt, the Defendant sent salt to Witness Sucipto by way of 2 (two) stages of delivery from the salt warehouse owned by Witness Deni Purwanto which is located at Jalan Raya Kanci, Wage Block, Pangarengan Village, Pangenan District, Cirebon Regency where the first one was 20 (twenty) tons which was equipped with a road letter Number 7643 dated January 3, 2019 and the second was 20 (twenty) tons with a letter of way Number 7644 dated January 4, 2019 so that the total salt sent was 40 (forty) tons with a total price of Rp108,000,000.00 (one hundred and eight million rupiah) and the road letter was made by the staff of Witness Deni Purwanto after delivery was made then an invoice was made by Witness Mirayanti Alias Yanti Binti Hasan with Number 00007643 dated January 5, 2019 and Number 00007643 dated January 05, 2019, However, after the invoice was submitted, the Defendant did not also hand over the payment money on the grounds that Witness Sucipto had not made the payment. Around February 2019, Witness Deni Purwanto immediately confirmed to Witness Sucipto by contacting Witness Sucipto and it was known that Witness Sucipto had made a payment by way of transfer to a BCA account in the name of Oman Abdul Rachman with account number 304 022 9433 on January 4, 2019 amounting to Rp90,000,000.00 (ninety million rupiah) and on January 7, 2019 amounting to Rp24,000,000, 00 (twenty-four million rupiah) so that the total transferred by Witness Sucipto was Rp114,000,000.00 (one hundred and fourteen million rupiah) of which Rp108,000,000.00 (one hundred and eight million rupiah) was the price of 40 (forty) tons of salt that should have been handed over to Witness Deni Purwanto and Rp6,000,000.00 (six million rupiah) was wages or commissions (*fees*) The defendant from the sale, but the defendant did not hand over the payment money to the witness Deni Purwanto. From the above considerations, the Panel of Judges thought that the element "Intentionally and

unlawfully possessing the property of something that wholly or partially belongs to another person, but which is in his power not due to a crime" has been legally and convincingly fulfilled according to the law;

3. Element "That is done by a person whose control of the goods is due to an employment relationship or because of disbursement or getting wages for it"

Although the Defendant received *a fee* of Rp150 per kilogram of salt sold on the order of Witness Deni Purwanto, the Panel of Judges thought that this relationship did not meet the criteria for an employment relationship as referred to in Article 374 of the Criminal Code. This is because the Defendant's actions were not based on a formal employment bond that included wages, orders, and work obligations. The Panel of Judges concluded that these elements were not legally and conclusively proven according to the law. Consequently, the Defendant must be declared not lawfully and convincingly proven to have committed a criminal act in the Public Prosecutor's primary indictment, so the Panel of Judges acquits him of the indictment.

Because the Primary Indictment is not proven, the Panel of Judges will consider the Subsidiary Indictment, the Defendant's actions violate Article 372 of the Criminal Code, the elements of which are as follows;

1. The element of "Whose goods",

Given that every individual has the capacity to account for their actions without any reason that can erase their fault, in this case, the legal subjects of the perpetrators of criminal acts are all suspects. At the first hearing, the Public Prosecutor presented the defendant who, after the identification process, admitted that he was named OMAN ABDUL ROCHMAN BIN BADRI (ALM) as stated in the indictment. The Panel of Judges observed that the Defendant was in good physical and mental condition and could provide relevant answers to every question.

Thus, the Panel of Judges concluded that the Defendant could be held legally liable because of his position as a subject of law. Based on these considerations, the Panel of Judges is confident that the element of "who's who" in the indictment has been legally and convincingly fulfilled according to the law.

2. The element "Deliberately and unlawfully possessing something that wholly or partially belongs to another person, but which is in his power not because of a crime",

Through the facts revealed at the trial, reinforced by the testimony of witnesses and suspects as well as relevant written evidence, the truth of the law leads to the conclusion

that deliberately and unlawfully controlling the property of another person in his power has been proven. However, based on the considerations presented, the element of ownership of another person's property in whole or part is considered unfulfilled in this case because the criminal act has occurred.

Because all the elements contained in Article 372 of the Criminal Code have been met, the Defendant must be legally and convincingly proven by the public prosecutor to have committed the criminal act charged in the subsidiary indictment. Consequently, consideration of the primary indictment becomes irrelevant.

CONCLUSION

Based on the analysis of Decision Number 65/Pid.B/2024/PN. Several factors that contribute to embezzlement crimes have been identified, including: miscommunication in financial management, negative sentiment due to the problem of salt factory construction, weak internal supervision of the company, as well as close relationships and high levels of trust. Furthermore, in the analysis of legal liability, the Defendant Oman Abdul Rochman Bin Badri (Alm.) was proven to have violated Article 372 of the Criminal Code regarding embezzlement. He was sentenced to imprisonment for one year and ten months, considering that all elements in the article were met. The conclusion highlights that embezzlement can arise from a combination of complex factors, and its prevention efforts require a systematic approach in risk management and comprehensive corporate governance.

IMPLEMENTATION

Companies are advised to conduct an evaluation to avoid similar cases in the future. Steps that can be taken include improving the Internal Supervision System, Fostering Employee Ethics and Integrity, Formalizing Employment Relations, developing a Reporting and Complaint System, Strengthening Internal Communication, Preventive and Educational Approaches, and Cooperation with Law Enforcement. It is necessary to establish a clear and comprehensive written work agreement to determine the payment mechanism, commission, and responsibility in detail, and always document each agreement and transaction with valid evidence. Establish a strict and transparent financial control mechanism and conduct periodic audits to supervise financial transactions. Most importantly, regular communication between management and employees should be improved to create an open and trusting work environment. Embezzlement prevention requires a comprehensive approach that involves structural, cultural, and individual aspects within a company.

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