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Restorative Justice Implementation Against the Perpetrator of Embezzlement in Office at PT Karya Niaga Abadi

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ABSTRACT

The development of the times requires humans to adopt certain lifestyles that are considered as urgent needs. However, along with this development, there is an increase in deviant behavior that is against the rules, thus triggering various criminal acts in the society. One of the consequences of the evolving consumptive lifestyle is the increasing role of expedition companies as providers of goods delivery services. However, in its operations, the expedition company cannot completely avoid criminal acts, including embezzlement in office committed by employees. This research aims to identify the factors that cause embezzlement in office and analyze the settlement process in the expedition company. This research uses empirical legal research methods to examine positive legal provisions in relation to the reality that occurs in society. The approach used in this research is empirical juridical approach. The findings indicate that the criminal case settlement of embezzlement in office at PT Karya Niaga Abadi prioritizes the restorative justice method. In the settlement process, the victim, perpetrator, and related parties are involved to seek the best solution to the case. In addition, the approach of restorative justice also aims to provide compensation to victims for criminal acts committed by the perpetrators.

Keywords: *Embezzlement in Office, PT Karya Niaga Abadi, Restorative Justice*

INTRODUCTION

Since the COVID-19 pandemic occurred in 2019, people's transaction patterns have undergone significant changes. Social restrictions imposed to suppress the spread of the virus have forced people to switch from conventional transactions to online transactions to fulfill primary, secondary, and tertiary needs.¹ These changes are driving the rapid growth of e-commerce in Indonesia. Previous research suggests that the pandemic accelerated e-commerce adoption, with a significant increase in the number of users and transaction volume, especially in the essential goods and health categories.²

The growth of e-commerce opens up opportunities for businesses to offer various conveniences and innovations in the payment process to attract consumers.³ Common strategies include discounts, free shipping, and flexible payment methods such as Cash on Delivery (hereinafter referred to as COD), where payment is made once the item is received by the buyer. The COD method is popular among customers because it provides a sense of security and trust in the transaction, reduces the risk of scams, and ensures the items are received before payment is made.⁴

However, this has also led to a number of problems, especially regarding the supervision of the various parties involved in the transaction. One of the problems that has arisen is the criminal act of embezzlement of COD funds by expedition service employees. For example, a case in Makassar where a courier embezzled COD funds amounting to IDR 4.7 million for his living needs. This case was resolved with a restorative justice approach by the Makassar District Attorney's Office.⁵

Embezzlement in office is a criminal offense regulated in Article 374 of the Criminal Code (KUHP), which regulates embezzlement with aggravation, namely embezzlement committed by a person whose control over the item is due to an employment relationship or because of a search or because he gets paid for it.

¹ Fika Nurul Ulya and Sakina Rakhma Diah Setiawan, "Dampak Covid-19, Transaksi Digital Melonjak, Transaksi Tunai Anjlok," Kompas, 2020, https://money.kompas.com/read/2020/04/30/201300126/dampak-covid-19-transaksi-digital-melonjak-transaksi-tunai-anjlok?utm_source=Various&utm_medium=Referral&utm_campaign=Top_Desktop.

² Nurlela Nurlela, "E-Commerce, Solusi Di Tengah Pandemi COVID-19," *Jurnal Simki Economic* 4, no. 1 (August 20, 2021): 47–56, <https://doi.org/10.29407/jse.v4i1.53>.

³ Mohammad Orinaldi, "Peran E-Commerce Dalam Meningkatkan Resiliensi Bisnis Diera Pandemi," *ILTIZAM Journal of Shariah Economics Research* 4, no. 2 (December 28, 2020): 36, <https://doi.org/10.30631/iltizam.v4i2.594>.

⁴ Mohanad Halaweh, "Cash on Delivery (COD) as an Alternative Payment Method for E-Commerce Transactions," *International Journal of Sociotechnology and Knowledge Development* 10, no. 4 (October 1, 2018): 1–12, <https://doi.org/10.4018/IJSKD.2018100101>.

⁵ Wilda Hayatun Nufus, "Kasus Kurir Di Makassar Tilap Duit COD Rp 4,7 Juta Demi Biaya Hidup Disetop," *detiknews*, 2022, <https://news.detik.com/berita/d-6036697/kasus-kurir-di-makassar-tilap-duit-cod-rp-4-7-juta-demi-biaya-hidup-disetop>.

Perpetrators of criminal acts in the work environment generally have positions or authority in the company that provide them with more trust.⁶ In the context of criminal liability in the work environment, perpetrators of criminal acts will be held accountable for their actions because their actions may cause harm to other parties, including the company that has authorized the work.

This research aims to analyze the causes of the criminal act of embezzlement in office in an expedition company and examine the process of resolving the case through the implementation of restorative justice in the expedition company. By analyzing the causative factors and effective settlement mechanism, it is expected that a comprehensive solution can be found to prevent and handle similar criminal offenses in the future.

LITERATURE REVIEW

Embezzlement in Office

The crime of embezzlement in office is specifically regulated in Article 374 of the Criminal Code (KUHP), which states that embezzlement committed by individuals due to their position or occupation may be subject to more severe criminal sanctions than ordinary embezzlement as regulated in Article 372 of the Criminal Code.

Embezzlement in office occurs when one who controls goods or money because of their employment, position, or profession, intentionally embezzles them for personal gain or other parties who are not entitled.⁷ This is reinforced by statement from Dragojlović and Grujić who emphasized that the main element of this criminal offense is the abuse of trust given in an employment relationship or position.⁸

The main purpose of embezzlement in office is to obtain financial gain or property belonging to another person that is in their control as a result of the employment relationship.⁹ This practice can harm not only the owner of the goods or company, but also disrupt the stability of the business world and trust in business transactions.¹⁰ Therefore, embezzlement in office is categorized as a crime that has

⁶ Steven M. Elias, *Deviant and Criminal Behavior in the Workplace*, ed. Steven M. Elias (NYU Press, 2013), <https://doi.org/10.18574/nyu/9780814722602.001.0001>.

⁷ Arigonnanta Bagus Wicaksono, Bambang Tri Bawono, and Jawade Hafidz, "The Criminal Law Enforcement on the Criminal Act of Employment," *Law Development Journal* 4, no. 1 (May 13, 2022): 124, <https://doi.org/10.30659/ldj.4.1.124-132>.

⁸ Joko Dragojlović and Gordan Grujić, "The Criminal Act of Abuse of the Position of the Responsible Person," *Pravo - Teorija i Praksa* 35, no. 7–9 (2018): 30–44, <https://doi.org/10.5937/ptp1806030D>.

⁹ Indy Rakhawati Pratiwi and Saiful Abdullah, "Comprehensive Evaluation Of Law Enforcement Against Embezzlement Due To Position Case Study: Decision 315/Pid.B/2023/Pn.Gsk," *Journal of Law, Politic and Humanities* 4, no. 6 (September 22, 2024): 2160–66, <https://doi.org/10.38035/jlph.v4i6.655>.

¹⁰ Tiago Cardao-Pito, "An Embezzler Test for Norms, Standards and Regulations," *Journal of Financial Crime* 29, no. 3 (May 24, 2022): 878–89, <https://doi.org/10.1108/JFC-06-2021-0140>.

a wide impact and requires strict law enforcement to protect the interests of society and maintain the integrity of the workplace.

Restorative Justice

Restorative justice is a legal dispute resolution process that involves the parties involved to cooperate in finding a fair solution.¹¹ This approach aims to reach an agreement that can restore the situation as it was before the offense occurred, with an emphasis on the recovery of victims and the responsibility of the perpetrators for their actions.¹²

In understanding the concept of restorative justice, there is no consensus among experts regarding the exact definition. This is due to the diversity of restorative justice practices applied in various social and legal contexts. This diversity causes complexity in understanding its impact on society and makes it difficult to formulate a uniform definition in various social and legal fields.¹³

Progressive Legal Theory

The progressive legal theory emphasizes that law should not be seen as a static concept, but must continue to develop in order to achieve the benefit of society.¹⁴ According to this theory, law is established to serve the interests of society, not just to be obeyed formally without considering the value of substantive justice.¹⁵ In other words, the law must be responsive to social dynamics and must not become a tool that limits people's rights or obstructs justice.

Rahardjo in Fadhila (2021) also emphasized that in progressive law, "The law is not for the law itself, but the law is for humans."¹⁶ Therefore, the law should not only be oriented towards normative texts, but should also consider social reality, morality, and humanitarian aspects. One of the main aspects of this theory is to emphasize the active role of legal institutions in providing services to the community, not just formally enforcing rules.

¹¹ Stephan Anggita Hutagaol et al., "The Phenomenon of Civil Dispute Claim Settlement Through Police Report a Restorative Justice Approach," *Journal Research of Social, Science, Economics, and Management* 1, no. 11 (June 20, 2022), <https://doi.org/10.36418/jrssem.v1i11.214>.

¹² Miloš Deset and Eva Szabová, "The Victims and the Sufficiency of Their Rights in the Criminal Justice System," *Teka Komisji Prawniczej PAN Oddział w Lublinie* 13, no. 2 (December 31, 2020): 137–45, <https://doi.org/10.32084/tekapr.2020.13.2-11>.

¹³ Adriaan Lanni, "Taking Restorative Justice Seriously," *SSRN Electronic Journal*, 2020, <https://doi.org/10.2139/ssrn.3797755>.

¹⁴ Anisa Rizki Fadhila, "TEORI HUKUM PROGRESIF (Prof. Dr. Satjipto Rahardjo, S.H.)," *SINDA: Comprehensive Journal of Islamic Social Studies* 1, no. 1 (April 2, 2021): 122–32, <https://doi.org/10.28926/sinda.v1i1.966>.

¹⁵ Siti Romlah, Salma Zavira, and Khansa Muafa, "Implementation of Progressive Legal Theory in Law Enforcement in Indonesia," *Journal La Sociale* 1, no. 6 (December 4, 2020): 24–30, <https://doi.org/10.37899/journal-la-sociale.v1i6.187>.

¹⁶ Fadhila, "TEORI HUKUM PROGRESIF (Prof. Dr. Satjipto Rahardjo, S.H.)."

Furthermore, Nonet and Selznick (1978) classify law into three categories: repressive law, autonomous law, and responsive law.¹⁷ Progressive law intersects with the concept of responsive law, where law is not only an instrument of state power, but also a tool to achieve social welfare. Responsive law emphasizes that the success of the law is not only measured by compliance with the rules, but also by the extent to which the law is able to adapt to the needs of society and provide fair and equitable solutions.

Thus, progressive legal theory demands legal reform that is more humanist and oriented towards the public interest, ensuring that legal institutions are not only enforcers of rules, but also function as facilitators of justice that can accommodate the needs of society in the face of changing times.

RESEARCH METHODOLOGY

The research method is a systematic process in scientific investigation that involves logical reasoning and analytical theory to test the truth of hypotheses and theories related to natural phenomena, social phenomena, and legal matters. This research is based on certain provisions and theoretical principles in order to obtain a more comprehensive understanding of the object of study. In the context of legal science, research methods are also used as a tool to analyze and test legal issues in order to obtain the right solution to a legal problem.¹⁸

In this research, an empirical legal research method is used. This approach is carried out by connecting positive legal provisions with the reality that occurs in society. Empirical legal research focuses on the study of the implementation of law in practice and how the law is responded to and obeyed by the community.¹⁹ Thus, this research not only aims to obtain a normative picture of the applicable legal regulations, but also to understand how the law is implemented in a real social context.

RESULTS AND DISCUSSION

Contributing Factors to the Occurrence of Embezzlement in Office in the Expedition Company

Criminal offenses cannot be separated from various developing criminological theories. Every unlawful act must have a causal factor that encourages a person to commit a criminal offense. In the context of the crime of

¹⁷ P Nonet and P Selznick, *Law and Society in Transition: Toward Responsive Law* (Octagon Books, 1978), <https://books.google.co.id/books?id=yTSPAAAAMAAJ>.

¹⁸ Vladimir Valentinovich Kozhevnikov, "About Some Actual Problems of the Methodology of Research of State Legal Phenomena," *Konfrontasi: Jurnal Kultural, Ekonomi Dan Perubahan Sosial* 7, no. 4 (December 13, 2020): 275–81, <https://doi.org/10.33258/konfrontasi2.v7i4.125>.

¹⁹ Rio Saputra and Mokhammad Najih, "Bantuan Hukum Cuma-Cuma Bagi Tersangka Yang Tidak Mampu Pada Tingkat Penyidikan," *Pena Justisia: Media Komunikasi Dan Kajian Hukum* 19, no. 2 (September 4, 2020), <https://doi.org/10.31941/pj.v19i2.1119>.

embezzlement in office, this act occurs because of a person's attachment to their job or position, which is then used for personal gain.

Based on the results of interviews with representatives from PT Karya Niaga Abadi, there are two main factors that cause embezzlement in office in the expedition sector, especially in COD cases, including factors originating from personal employees and factors originating from internal companies.

1. Factors Originating from the Employee's Personality

This internal factor comes from the individual characteristics of the worker, which can affect their behavior and decisions in carrying out their duties. Several main factors that contribute to this criminal offense are:

- a. Economic Factors

One of the main triggers for criminal acts of embezzlement in office is the economic condition of employees. Based on the results of an investigation conducted by the HR team of PT Karya Niaga Abadi, it was found that most of the perpetrators of this criminal offense experienced economic difficulties. Insufficient income to meet the needs of daily life is often the main reason that drives someone to commit embezzlement. Under pressure, employees can be tempted to misuse company funds to cover their personal needs.

- b. Educational Background

The level of education of employees also plays a role in shaping their understanding of work ethics, compliance with rules, and the legal consequences of criminal acts committed. Employees with lower levels of education tend to have less understanding of legal risks and the long-term impact of their actions. This lack of awareness of legal consequences is one of the factors that increase the likelihood of someone committing embezzlement in office.

- c. Employee Mentality and Integrity

Mentality and personal integrity are also important factors that contribute to the occurrence of criminal acts. Employees with weak mentality, lack of sense of responsibility, and do not uphold work ethics are more prone to embezzlement. Conversely, individuals who have strong mentality and morals, as well as high ethical awareness, tend to be more able to resist temptation and still comply with the rules that apply in the company.

2. Factors Originating from Company Internal

In addition to individual factors, the work environment and company policies also have a role in encouraging or preventing embezzlement in office. Some of the internal factors that contribute to this case are:

- a. Insecure Standard Operating Procedure (SOP)

The SOP at PT Karya Niaga Abadi, especially in the COD transaction, lacks security aspects. This loophole in the SOP can be

utilized by employees to misuse company funds without being immediately detected. SOPs that are not strict enough and do not anticipate the possibility of misuse are the main supporting factors in the occurrence of embezzlement in positions.

b. Lack of Control and Monitoring from Work Superiors

Another factor that plays a role is the lack of control and monitoring from work superiors. Based on interviews with representatives of PT Karya Niaga Abadi, it was found that the lack of routine supervision of financial activities, especially in COD transactions, became an opening for employees to commit embezzlement.

When control and monitoring from superiors are not carried out consistently, the opportunity for employees to misuse company finances is even greater. This weak supervision provides an opportunity for the perpetrator to act without fear of being detected immediately. Therefore, strengthening the internal financial audit system and stricter supervision from management are important steps in preventing embezzlement in the company's position.

Measures to Address the Occurrence of Embezzlement in Office at Expedition Company

1. Preemptive Measures

Preemptive measures are taken by the Area Manager as the person in charge of the work environment to prevent criminal acts committed by company employees. This measure is carried out by instilling ethical values and work norms, as well as ensuring compliance with the SOP. The implementation of this preemptive measure is carried out through internal team briefings and regular meetings held in each work area of PT Karya Niaga Abadi.

The main aspect of this preemptive measure is the internalization of work values and norms that must be owned by every employee. Thus, it is expected that all workers have moral awareness and professionalism in carrying out their duties, thereby minimizing the potential for criminal acts in the work environment.

2. Preventive Measures

Preventive measures taken by PT Karya Niaga Abadi involve several strategic steps, including:

a. Periodic Checking of SOP

On a regular basis, the Area Manager evaluates and checks the SOP as a work standard for all employees. The implementation of work in accordance with the SOP will increase operational effectiveness and reduce the potential for irregularities that may lead to criminal acts.

If any deviation to the SOP is found, the Area Manager is responsible for immediate correction and enforcement of discipline. Sanctions given can be in the form of punishment in accordance with company regulations for workers who violate the SOP.

b. Checking Work Data

Area Managers also periodically audit and check the work data of all employees. This measure aims to identify potential problems early before they develop into criminal offenses.

In addition, the company implements a reward and punishment system for employees based on performance and compliance with company regulations. Employees with good performance and no history of violations will receive rewards, while employees who often make mistakes or fail to achieve work targets will be subject to punishment according to company policy.

c. Performance Evaluation Meeting

PT Karya Niaga Abadi regularly holds monthly performance evaluation meetings as a forum for sharing sessions to discuss operational constraints at each outlet. The purpose of this meeting is to identify and find solutions to the problems faced in each outlet.

In this event, each representative is given the opportunity to report problems that occur in their work area to the Area Manager, who will then adopt strategic decisions for resolution.

3. Repressive Measures

In resolving criminal cases at PT Karya Niaga Abadi, there are two repressive approaches applied, which are:

a. Family Settlement with Restorative Justice Method

In some cases, case settlement is carried out through a family approach by applying the restorative justice method. This method focuses on restoring the situation before the crime occurred, where the perpetrator is required to return the losses incurred to the company and reach an agreement with the injured party.

b. Settlement through legal channels

If the settlement through restorative justice cannot be implemented, PT Karya Niaga Abadi will take legal action as the last option. In this case, PT Karya Niaga Abadi's legal team will submit the case to law enforcement to ensure that the perpetrator receives sanctions in accordance with the applicable laws and regulations.

Settlement Process of Embezzlement in Office Case in Expedition Company

The case of embezzlement in office that occurred at PT Karya Niaga Abadi began with the findings of the finance team of PT Karya Niaga Abadi regarding the shortage of money deposits from package delivery using the COD method.

The findings were then forwarded to the head of the Surabaya City and Bangkalan Regency work area, who was responsible for the area experiencing the problem. Based on the results of the investigation, it was identified that the losses incurred by the alleged perpetrators in the Surabaya City work area reached IDR 42,890,000, while in the Bangkalan Regency work area amounted to IDR 24,497,939.

As a first step, the area leader conducted an internal investigation and summoned the alleged perpetrator for questioning. Based on the results of the investigation, it was found that the money from delivering packages using the COD method, which should have been deposited into the company account, had been misused by the alleged perpetrator for personal use. Following up on this finding, the area manager then coordinated with the PT Karya Niaga Abadi legal team to determine the legal actions that could be taken in resolving the case.

In handling this case of embezzlement in office, the legal team of PT Karya Niaga Abadi and the area leader applied two settlement approaches:

1. Prioritizing the principle of restorative justice, where the perpetrator is required to return the loss to PT Karya Niaga Abadi in accordance with a predetermined amount. This agreement is set out in a joint statement letter, which states that the case will be considered over if the perpetrator fulfills his obligation to compensate the company.
2. Taking legal action if the perpetrator cannot fulfill his obligation to return the loss to PT Karya Niaga Abadi. In this case, the company will take legal action through representatives from the PT Karya Niaga Abadi legal team to demand criminal liability for the embezzlement committed by the perpetrator.

CONCLUSION

The agreement that emerged from the two cases that occurred at PT Karya Niaga Abadi was resolved through the restorative justice approach, in which the perpetrator of the crime agreed to return the loss of money from the Cash on Delivery (COD) payment to PT Karya Niaga Abadi. This settlement was carried out based on the agreed provisions and was outlined in a joint statement letter.

The measures taken by the legal team of PT Karya Niaga Abadi emphasized that not every criminal case that occurs in the work environment must be resolved through formal legal channels. As an alternative, restorative justice methods can be applied in resolving certain cases. This approach does not necessarily focus on punishing the perpetrator, but rather emphasizes the active role of the parties involved in the case in order to achieve a fair solution.

In its implementation, restorative justice requires a discussion between the victim and the perpetrator to reach a fair agreement. This settlement is carried out with a compensation mechanism, both material and immaterial, with the main

objective of restoring the relationship between the litigants and creating justice that is oriented towards social recovery.

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