

# Application of Material Criminal Law Against Embezzlement in Lubuk Pakam District Court Decision Number 2697/PID.B/2021/PN LBP

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## ABSTRACT

The result of this study is the application of the material criminal law against embezzlement in the office is very important to consider the application of a firm and consistent criminal law, valid and convincing evidence, proportionate sanctions, and strict supervision of employees. The application of this law maintains public safety and prevents criminal acts from harming the public interest. Darkening is divided into ordinary and with weighting. The application of criminal law against embezzlement with weights requires elements such as the unlawful taking of objects belonging to another person in a more severe way. The aggravating elements of embezzlement are "employment relationship" and "ex officio". Article 374 of the Criminal Code does not provide for embezzlement from office, but in certain functions.

**Keywords:** Criminal, Law, Application.

## INTRODUCTION

Humans are always faced with an urgent need in everyday life that is sometimes just to maintain their status in society. In general, human needs will be met without the need for insistence from within or the influence of others. The fulfillment of urgent needs that must be met immediately is usually often carried out without careful thought that can harm others. Not infrequently the fulfillment of these urgent needs must intersect with criminal acts.

A criminal act (*strafbare feiten*) is an act of a person (*menselijke gedraging*) formulated in law, which has a nature contrary to law, which deserves criminal punishment (*strafwaardig*) and is committed by mistake. Criminal acts can be defined by a behavior that goes against the rules that apply criminally that can cause harm to individuals or legal entities materially or formally. This criminal act is committed by one or more people based on certain modes or ways of applying such behavior. When viewed from the subject of law, criminal acts are specified into two, namely crimes that everyone can commit (*offense communia*) and crimes that only someone with specific qualities can commit (*offense propria*).

One of the crimes stipulated in the Criminal Code is the crime of embezzlement. The crime of embezzlement has been regulated in Chapter XXIV (Book II) of the Criminal Code (KUHP) which is enshrined in articles 372-377 that apply to ordinary people, as well as Article 415 of the Criminal Code to Article 417 of the Criminal Code for a person with the status of a civil servant who commits embezzlement in his position. Criminal acts of embezzlement is closely related to a sense of honesty or trust in someone, because the crime of embezzlement in practice has been done by almost all circles of society, starting from ordinary people to people who have certain

positions, both positions in government and positions in private companies.

The occurrence of the crime of embezzlement in office can certainly harm one of the parties as in the company in general, it can be caused or influenced by several factors, among which are the internal factors of the perpetrator, namely factors that come from within the perpetrator of the crime and external factors, namely factors that come from outside the perpetrator of the crime. Based on data quoted by researchers from the website of the Supreme Court of the Republic of Indonesia, there are 504 rulings ranging from First-Instance to Cassation decisions related to embezzlement in office during 2022. This is clear evidence that the practice of embezzlement in office is still prevalent in Indonesia.

The crime of embezzlement is a crime related to moral or mental and a belief in one's honesty. Therefore, this crime stems from the existence of a trust Party committed by the perpetrator of the crime of embezzlement. The crime of embezzlement is one of the types of crimes against human property stipulated in the Criminal Code (KUHP). the crime of embezzlement can be committed by parties within or outside the corporate environment or generally carried out by parties within the corporate environment, because usually these parties understand the internal controls within the company where they work so that it is not difficult to commit a crime of embezzlement.

One example of cases studied by researchers is the decision on the crime of embezzlement in Lubuk Pakam Court, decision number 2697/Pid.B/2021 / PN Lbp. The verdict of the panel of judges at the Lubuk Pakam District Court on Thursday, February 24, 2022 by Judge Asraruddin Anwar, S.H., M.H., as the Presiding Judge of the trial stated that the defendant Dedek Setiawan was proven legally and convincingly guilty of committing the crime of "embezzlement with weights" and sentenced to imprisonment for 1 (one) year.

The crime of embezzlement in office is a criminal offense related to moral issues and a belief in one's honesty. Therefore, the criminal act in this position initially starts from the existence of a trust of one party to the other, which ends with the dishonesty of one of the parties, namely the perpetrator of embezzlement, especially often the embezzlement committed by the person who holds the goods and is related to his job or position.

The crime of embezzlement committed by employees is a criminal offense that harms the company, and ultimately also harms the community that depends on the products or services provided by the company. Therefore, the crime of embezzlement committed by company employees must be given firm and fair sanctions in order to provide a deterrent effect for perpetrators and prevent similar crimes from occurring in the future.

Case study of embezzlement committed by employees of PT. Tempo and decided by Lubuk Pakam District Court Number 2697 / Pid.B / 2021 / PN Lbp is an interesting topic for Juridical research. This is because the decision can be a reference in assessing whether the legal process carried out by the Lubuk Pakam District Court is in accordance with applicable legal principles. In this scientific paper, researchers will analyze the decision of the Lubuk Pakam District Court Number 2697 / Pid.B/2021 / PN Lbp with reference to the relevant primary legal materials such as the Criminal Code Article 372 and Article 374 on embezzlement. Researchers hope this study can provide an understanding of the juridical review of the crime of embezzlement committed by employees of PT. Tempo, especially in the context of the Lubuk Pakam District Court decision number 2697 / Pid.B/2021 / PN Lbp. In addition, this scientific work is also expected to contribute to the development of legal Science in Indonesia, especially in terms of law enforcement against embezzlement in the private sector. Thus, this scientific work can provide a broader

understanding of legal protection for companies and the community from criminal acts of embezzlement committed by company employees.

## **LITERATURE REVIEW**

### **Overview**

According to the Indonesian dictionary, the word review comes from the word review which means to see, visit, examine and research to then draw conclusions. Then the review is the result of reviewing activities, views, opinions (after investigating or studying). According to Alwi, et al, the review is the result of reviewing, views, opinions (after investigating or studying)

### **Juridical**

Juridical based on the legal dictionary means according to the law or legally. In the case of writing scientific papers, the notion of Juridical is everything that has a legal meaning and is authorized by the government. Based on the above understanding, juridical study can be concluded to be an investigation of something legally.

### **Criminal Acts**

Van Hamel provides a definition of criminal acts (strafbaar feit), namely the behavior of people (menselijke gedraging) formulated in the law (wet), which is against the law, which should be punished (strafwaardig) and committed by mistake.

### **Embezzlement**

Embezzlement is the act of intentionally and unlawfully possessing or feeling in possession of goods that partially or completely belong to another person who is in his power and does not come from a crime.<sup>19</sup> based on the legal method of jurisprudence, embezzlement is defined as the act of claiming that something that belongs to another person in whole or in part as his own, has fulfilled the elements of the crime of embezzlement, moreover, the item is then sold to another person.

## **MATERIAL AND METHODS**

This research uses normative juridical law research method with research nature of analysis and conceptual approach. The purpose of normative jurisprudence here is research that refers to legal norms contained in legislation and judicial decisions.<sup>29</sup> according to Ronald Dworkin, normative legal research is also called doctrinal Research, which is a study that analyzes the law both as written in the book (Law as it Written in Book), and the law of the judge's decision through the court decision (Law as it Decided by the Judge Through Judicial Process).

Normative juridical research aims to understand and analyze the legal norms contained in the regulations and laws, and then relate them to cases of criminal acts of embezzlement in the positions reviewed in this study. In this case, researchers can analyze the relevant articles in the Criminal Code (KUHP) and other regulations related to the crime of embezzlement in office.

## **DISCUSSION**

### **A. Understanding And Definition Of Criminal Acts Of Embezzlement**

According to KBBI, embezzlement is a process that involves the act of deviating and using goods in an illegal manner. R. Soesilo explained that embezzlement can be categorized as a criminal offense similar to theft under Article 362, but has differences in terms of the location of the goods. In theft, the goods are with the owner, not the perpetrator, while in embezzlement, the goods are already with the perpetrator.

In the juridical view, embezzlement is defined in Chapter XXIV (book) of the Criminal Code which consists of 5 articles, including Article 372 of the Criminal Code which describes the crime of embezzlement as follows: "Anyone who intentionally owns an object that should or part of it belongs to another person that is not caused by a crime because of a crime, guilty of misappropriation, shall be punished with imprisonment for a period of 4 (four) years

or with a fine of up to 900 (nine hundred) rupiah."

Thus, embezzlement in the criminal act can be defined as an act that deviates from committing a criminal offense, abusing the trust of others and the initiation of goods in the hands is not an unlawful act, not the result of a crime. Elements of Article 372 of the Penal Code: Whoever, intentionally, unlawfully claims as his own property something that wholly or partly belongs to another person and that is in his power not because of a crime.

The element of whomever (*bestanddeel*) is the subject or perpetrator of a criminal act that can be an individual or a company. The element "every person" refers to a subject of law, whether an individual or a legal entity, and if it is proven that it meets the elements of a criminal offense, then they can be categorized as perpetrators. According To Prof. Sudikno Mertokusumo, the subject of law is everything that can obtain, have or bear the rights and obligations of the law, which consists of: people (*natuurlijkepersoon*) and legal entities (*rechtspersoon*).

According to Simons, *strafbaar feit* or known as *delik* is described as "eene strafbaar gestelde, onrechtmatige. Met schuld in verband staande, van een toekeningsvatbaar persoon". This sentence can be interpreted to mean that the act punishable by law, contrary to the law, was committed by the guilty person and the person is held responsible for the act.

The element contained in Article 372 of the Criminal Code (*Wetboek van Strafrecht*) is intentional (*Opzettelijk*). The element of intent is a subjective element in the crime of embezzlement and is inherent in the subject of the crime or the perpetrator. This is because the element of "opzettelijk" or "willfulness" is an element in the criminal act that must be proven.

There are two theories about "intentional" or *opzettelijke*. The first is the theory of Will or *wilshtheorie* derived from Simons, and the second theory related

*voorstellingstheorie* or knowledge derived from Hamel, among others.

The intent of the intentional element in this article is a perpetrator or intentionally committing acts in Article 372 of the Criminal Code. According to PAF. Lamintang, in the crime of embezzlement, in order for someone to commit the act of embezzlement, the perpetrator must have the following conditions: "Knowing" that the object is on him not because of a crime; The perpetrator has "willed" or "intended" to take possession of an object in a way that is against the law; The perpetrator "knows" that the object or objects are partly or wholly the property of another person; and The perpetrator "knows" that the master is an object.

If it is proven that the perpetrator has "knowledge" and "willingness" in committing a criminal offense, it can be said that the perpetrator has fulfilled the element of "intent" contained in Article 372 of the Criminal Code.

The element "against the law" in Article 372 of the Criminal Code refers to actions committed by the perpetrator in violation of written rules of law or unwritten norms of society, contrary to legal norms and the right of others to comply with legal restrictions. This element refers to the action of the perpetrator who claims that something that is wholly or partly owned by another person is his own and contrary to the law. The action or deed according to the definition presented by Hoge Raad is the control of an object that is in the possession of another person and is contrary to the rights of the perpetrator to the object.

Prof. D. Simons argued that bringing an object under as much real power as its owner can exercise over it, thus resulting in that power over the object being relinquished from its owner. Meanwhile, according to Munir Fuadi, the actions carried out must be against the law, but starting from 1919 the elements that are contrary to the law are widely interpreted, including the following: actions that are contrary to decency, violating the rights of

other individuals that have been guaranteed by law, actions that violate applicable laws and actions that are contrary to legal obligations.

To determine the fulfillment of this element, the perpetrator who is suspected of committing the crime of embezzlement must control the property not by means of committing the crime. According to Adami Chazawi, the object that is in the possession of a person has such a close relationship with the person that if he is going to perform an action on the object, he can do it immediately and clearly without having to perform another action first. Objects in the possession of another person that are in the control of a person not due to a crime are one of the factors of the criminal act of embezzlement and can occur due to legal actions such as custody, rental agreements, threats, among others.

## **B. Types Of Criminal Acts Of Embezzlement**

The following are the types of embezzlement crimes under Chapter X X I V articles 372 to 377 of the Criminal Code.

### **a) Ordinary darkening**

The so-called ordinary embezzlement is embezzlement as provided for in Article 372 of the Criminal Code: "Whoever knowingly and unlawfully claims as his own (zich toeegenen), something wholly or partly owned by another person, but which is under his control not because of a crime, is threatened with embezzlement with a maximum prison sentence of four years".

### **b) Light Darkening**

Light wiping is darkening when the darkened is not temak and the price does not reach or not more than Rp.25. (Article 373 of the Criminal Code)

### **c) Darkening With Weighting**

Embezzlement by weighting is embezzlement committed by a person who acquires an object that is related to his work or position or because a person obtains certain benefits (article 374 of the Criminal Code).

In Article 374 of the criminal code is not widely mentioned understanding of the crime of embezzlement in office, however, the crime of embezzlement in office itself consists of subjective elements (Means Rea) in the form of intentional, guilty and against the law and objective (Actus Reus) in Article 374 of the criminal code in the form of possession,<sup>39</sup> the object of crime an object is in its power not because of crime. in addition, there are some special elements that are used against the crime of embezzlement in office, namely because of the employment relationship, position and receive special wages.

On embezzlement with weights article 375 of the Criminal Code the provisions on embezzlement with weights are regulated in Article 375 of the Criminal Code, which states: "embezzlement committed by persons who are forced to be given goods to be stored, or committed by Guardians, guardians, administrators or executors of wills, administrators of social institutions or foundations against goods something that is controlled as such, is punishable by a maximum of six years".

The embezzlement provided for in the provisions of Article 375 of the Criminal Code it is the embezzlement carried out by certain persons who due to their obligations as a result of the relationship of that person with the goods that he has to deal with. When viewed more in-depth criminal acts in Article 375 of the Criminal Code above has the following elements: embezzlement, an object, which is under his control and the person who committed the embezzlement must: A person to ready the goods because it is forced to be entrusted, a guardian, a Guardian, an executor of a Will, and, an administrator of a social institution or foundation.

d) Embezzlement in the family environment Embezzlement in the family environment is a criminal act of fraud that can be given examples such as someone who is forced to be given something to be entrusted by The Guardian, guardian, executor or administrator of securities, Wills,

administrators of foundations or social institutions, to an object that he has. (Article 375 of the Criminal Code).

### **C. The Concept And Principles Of Material Criminal Law**

Material criminal law is a branch of law that deals with criminal acts and how the law processes criminal offenders. In material criminal law, there are several concepts and principles that must be considered in determining the legal attitude to criminal acts.

The concepts that must be considered in material criminal law are:

- a) The concept of a crime, a crime is a criminal offense committed by a person and determined by law as an unlawful act. A crime can be an act that harms another society, state or individual.
- b) The concept of a criminal offender, a criminal offender is a person who commits a criminal offense and is responsible for his actions. Perpetrators of criminal acts can be individuals or groups.
- c) The concept of the victim, the victim is a person who has suffered losses as a result of a criminal act. Victims can be individuals, groups, communities, or countries.

The principles that must be considered in material criminal law are:

- a) The presumptive principle of security, this principle means that everyone is presumed innocent until proven guilty. This means that the law must prove that the perpetrator of a criminal offense committed an unlawful act before sentencing.
- b) As proportionality, this principle means that the punishment must correspond to the actions committed by the perpetrator of the criminal offense. The punishment should be proportionate to the unlawful act, it should not be too excessive or too light.
- c) The principle of individualization, this principle means that each criminal act must be treated individually and there

must be no discrimination. Everyone who commits a criminal offense must be punished according to their actions, no matter who they are or what their background is.

In material criminal law, these concepts and principles must be taken into account in processing criminal acts. It ensures that the punishment meted out is appropriate to the actions of the offender and that everyone is treated fairly and proportionately. It also helps to ensure that the purpose of criminal law, which is to protect society and promote justice, can be achieved.

However, although the concepts and principles of material criminal law are of great importance, they also have some obstacles. For example, proportionate punishment is often difficult to determine and can differ between individual cases. In addition, the punishment corresponding to the actions of the perpetrator of the criminal offense can also vary greatly depending on the country or jurisdiction in force. To overcome this obstacle, material criminal law must continue to be developed and applied fairly and proportionately. It ensures that criminal acts are admissible with appropriate penalties and that everyone is treated fairly and proportionately.

Overall, the concepts and principles of material Criminal Law play an important role in ensuring that the punishments applied are in accordance with the actions of the perpetrators of the criminal offense and that everyone is treated fairly and proportionately. It helps ensure that the goals of criminal law, namely protecting society and promoting justice, can be achieved.

In addition, the concepts and principles of material criminal law also help ensure legal certainty for the community. Legal certainty is related to people's belief that the law will be applied consistently and evenly to every individual who commits a criminal offense. This is very important to create a stable and safe atmosphere for society.

However, in order to achieve legal certainty, the material criminal law must take care that

the legal measures taken by the authorities are always in accordance with the applicable regulations and are not discriminatory. It helps ensure that justice and equality are applied to each case, as well as helping to address issues such as discrimination and unfair treatment of certain individuals. As part of Criminal Law, material criminal law also plays an important role in shaping moral and legal culture. The punishment applied to a crime must show that the act is not accepted by society and must motivate the individual not to commit the crime.

In conclusion, the concepts and principles of material Criminal Law play an important role in ensuring that criminal law is applied fairly and proportionately, ensuring legal certainty for society, and shaping legal morals and culture. Therefore, material criminal law must be applied consistently and evenly, and must always be developed to address problems that may arise.

As part of Criminal Law, material criminal law must always be applied with due regard to human rights. Human rights are universal standards that must be recognized and protected by every state and individual. Therefore, the punishment applied for criminal acts must ensure that the human rights of perpetrators of criminal acts remain protected and recognized.

In this case, the material criminal law must take into account the principles of justice and equality, as well as ensure that the punishment applied does not harm the human rights of the perpetrators of criminal acts. It is vitally important to create a just and proportionate society, and to ensure that humanitarian principles remain recognised and protected. For example, material criminal law must ensure that perpetrators of criminal acts have fair and equitable access to the judicial process. This includes the right to have an adequate defense, the right to have adequate access to relevant evidence, and the right to obtain fair and proportionate treatment in judicial proceedings.

As a whole, material Criminal Law plays an important role in ensuring that the penalties

applied to criminal acts observe human rights and the principles of justice and equality. Therefore, material criminal law must always be maintained and developed to ensure that human rights and principles of justice remain recognized and protected.

#### **D. The Relationship Of The Crime Of Embezzlement With The Material Criminal Law**

The crime of embezzlement is one of the forms of criminal acts related to the property rights of others. The crime of embezzlement is the act of acquiring another's property with the intention of enriching oneself or others in an unauthorized way. In this case, the perpetrator of the crime of embezzlement acquires the property of another person by not paying attention to the property rights of that person.

The crime of embezzlement has a close relationship with the material criminal law. Material criminal law is the part of criminal law that regulates the elements that must be contained in a criminal act, as well as how the criminal act must be punished. In this case, the material criminal law has a very important role in determining whether an act can be categorized as a crime of embezzlement or not.

Based on the material criminal law, to be categorized as a crime of embezzlement, an act must meet several elements. These elements include: (1) there is an element of intent to enrich themselves or others in an unauthorized manner; (2) there is an element of acquiring other people's property; and (3) there is an element of not paying attention to the person's property rights.

If an act meets these elements, it can be categorized as a crime of embezzlement. On the other hand, if the Act does not meet these elements, it cannot be categorized as a crime of embezzlement. Material criminal law also has a role in determining the severity of the punishment that must be imposed on the perpetrators of the crime of embezzlement. In this case, the material

criminal law regulates various levels of punishment that can be imposed on perpetrators of embezzlement, ranging from light criminal penalties to severe criminal penalties.

The severity of the punishment imposed on the perpetrator of the crime of embezzlement is influenced by several factors, including the amount of stolen goods, as well as the value of these goods, as well as the presence or absence of elements of violence or threats to the victim. The greater the amount of stolen goods and the value of these goods, the severity of the punishment imposed will be more severe. Likewise, if there is an element of violence or a threat to the victim, the severity of the punishment imposed will be more severe.

In this regard, material criminal law has a very important role in providing protection of the property rights of others, as well as in providing for punishment comparable to the actions of the perpetrator of the crime of embezzlement. Therefore, the material criminal law must be applied fairly and proportionately in order to fulfill its purpose.

However, although material criminal law has a very important role, it cannot be denied that in practice, there are still many obstacles faced in the enforcement of material criminal law related to the crime of embezzlement. One of the most frequently encountered obstacles is the difficulty of proving that an act is a crime of embezzlement.

For this reason, there is a need for good cooperation between law enforcement officials and the community in an effort to overcome this problem. Law enforcement officials must provide a clear and transparent explanation to the public about what constitutes a crime of embezzlement and how to report a crime of embezzlement if it occurs. In addition, there is also a need to improve systems and procedures in the enforcement of material criminal law related to embezzlement. Systems and procedures that are efficient and transparent will help facilitate the effort to prove an act as a

crime of embezzlement, as well as speed up the legal process for perpetrators of criminal acts of embezzlement.

With good cooperation between law enforcement officers and the public, as well as improving systems and procedures in enforcing material criminal law related to embezzlement, it is expected to reduce the crime rate of embezzlement and strengthen the legal system in providing protection to the property rights of others.

The crime of embezzlement in office is one of the forms of criminal acts related to the duties and authority of an official in carrying out his duties. In this case, the official commits an unlawful act by enriching himself or another party by using the authority he receives.

The crime of embezzlement in office is closely related to the material criminal law. Material criminal law regulates the elements of a criminal act, which are subjective and objective, which must be met in order for an act to be categorized as a criminal offense. In this case, the crime of embezzlement in office must meet the elements of criminal acts such as mens rea and actus reus.

Mens rea is a subjective element in criminal law that refers to the bad intentions of the perpetrators of criminal acts. In the case of embezzlement in office, mens rea that must be accepted is the bad intention of the perpetrator to enrich themselves or other parties by using the authority he received. Meanwhile, actus reus is an objective element in criminal law that refers to the actions carried out by the perpetrators of criminal acts. In the case of the crime of embezzlement in office, the actus reus that must be accepted is the action of the perpetrator who uses the authority he receives to enrich himself or others in a way that is against the law.

Law enforcement against criminal acts of embezzlement in office is very important to maintain integrity and transparency in the implementation of the duties and authority of an official. It also aims to maintain public trust in government institutions and strengthen the existing criminal law system.



In the case of criminal acts of embezzlement in office, the authorities must collect strong and valid evidence to test the validity of the perpetrator's actions. The evidence must qualify as valid evidence in court, such as independent, objective, and not influenced by any party. The process of law enforcement against criminal acts of embezzlement in office must also be done with transparency and accountability. It aims to prevent the occurrence of criminal acts of embezzlement in the enforcement process itself. Thus, the crime of embezzlement in office is not only a crime that harms the state and society, but also a crime that harms the dignity and dignity of officials who commit it. Therefore, law enforcement against criminal acts of embezzlement in office must be carried out firmly and not discriminate against anyone. To prevent the occurrence of criminal acts of embezzlement in office, the government must implement a transparent and accountable system in the implementation of the duties and authorities of officials. The government must also provide education and training to officials so that they know and understand how to carry out their duties and authorities correctly and properly. As a society, we also have an important role in preventing the occurrence of criminal acts of embezzlement in office. We can report any suspected criminal acts committed by officials to the authorities. We can also monitor and ensure that the implementation of the duties and authorities of officials is carried out transparently and accountably. Overall, the crime of embezzlement in office must be recognized as a criminal offense that is very detrimental to the state and society. We must all work together to prevent these crimes from happening and ensure that crimes that have occurred can be subject to appropriate sanctions. Thus, the hope is that good governance, transparency, and accountability will be created so that the public can trust government institutions and ensure that the crime of embezzlement in office will continue to be suppressed and eradicated.

As a state of law, the government must ensure that every criminal offense, including the crime of embezzlement in office, can be processed and given appropriate sanctions in accordance with applicable law. This shows that the government is serious about maintaining the integrity of government institutions and ensuring that the crime of embezzlement in office will not be repeated. On the other hand, the crime of embezzlement in office is also a criminal offense that harms state assets and affects the country's economy as a whole. Therefore, law enforcement against criminal acts of embezzlement in office must be taken seriously and not affected by any party.

As part of society, we all have a responsibility to ensure that the crime of embezzlement in office can be subject to appropriate sanctions. We can report any suspected criminal acts that we know of to the authorities, and ensure that the criminal acts that occur can be processed and sanctioned in accordance with applicable law. We can also monitor and ensure that the implementation of the duties and authorities of officials is carried out transparently and accountably. Thus, the crime of embezzlement in office must be recognized as a very serious crime and must be given special attention by the government and society. We must all work together to prevent these crimes from occurring and ensure that any criminal acts that occur can be processed and sanctioned in accordance with the law. Overall, the hope is that good governance, transparency, and accountability will be created so that the public can trust government institutions and ensure that the crime of embezzlement in office will continue to be suppressed and eradicated. This will help build a better country and be able to provide justice for all people.

To prevent the occurrence of criminal acts of embezzlement in office, the government can do several things such as:

- a) Provide a transparent and accountable system for the implementation of the duties and authorities of officials.
- b) Conduct periodic checks on government activities and ensure that the implementation of the duties and powers of officials is carried out transparently and accountably.
- c) Provide strict sanctions for officials who commit criminal acts of embezzlement in office and ensure that these sanctions can be accepted by the public as fair sanctions.
- d) Provide a mechanism to receive and follow up on public reports of alleged embezzlement in office.
- e) Provide education and training for government officials and employees to increase their awareness and competence in the transparent and accountable performance of their duties and authorities.
- f) Coordinating with relevant institutions to ensure that criminal acts of embezzlement in office can be processed and sanctioned in accordance with the law
- g) Provide an effective surveillance system to ensure that the crime of embezzlement in office can be suppressed and eradicated.

By carrying out these actions, it is hoped that a good and transparent governance system can be created so that the public can trust government institutions and the crime of embezzlement in office can be eradicated.

As a state of law, there must be legal consequences for every criminal act, including the crime of embezzlement in office. Material Criminal Law plays an important role in ensuring that every criminal offense can be processed and subject to appropriate sanctions in accordance with the law. Therefore, law enforcement against criminal acts of embezzlement in office must be carried out fairly and not affected by any party. Thus, the crime of embezzlement in office can be eradicated and people can feel safe and feel

that their government institutions are able to protect their rights and provide protection against criminal acts.

### **E. Enforcement Of Material Criminal Law Against Embezzlement**

The crime of embezzlement is one of the crimes of serious concern to the government and the community. The criminal act of embezzlement occurs when a person intentionally and with the aim of obtaining a profit, causes the loss of objects belonging to another person or the state. In this regard, material Criminal Law plays a very important role in law enforcement against embezzlement.

Material criminal law is the part of the criminal law that regulates the elements that must be present in a criminal act in order to be subject to a crime. Material criminal law has a very important role in the enforcement of criminal law because material criminal law determines whether a crime is a crime of embezzlement or not.

In terms of material criminal law enforcement against embezzlement, there are several things that must be considered, including:

- a) Enforcement of material criminal law should be conducted objectively and non-discriminatively. Every perpetrator of embezzlement must be treated equally without exception, be it the perpetrators of embezzlement originating from high and low economic circles.
- b) There is sufficient evidence. In this case, sufficient evidence must be present to prove that a criminal offense of embezzlement has occurred. Sufficient evidence must meet certain requirements in order to be used as a basis in the enforcement of material criminal law against embezzlement.
- c) There is a good and accurate investigation. The investigation must be carried out properly and accurately in order to be able to prove that a crime of embezzlement has occurred. In this case, the investigator must fully understand

the elements of the crime of embezzlement so that he can draw up sufficient evidence to prove the crime of embezzlement.

- d) There is a fair trial. In this case, the court must apply the principle of justice and decide in accordance with applicable law without being affected by other factors. Perpetrators of embezzlement must be tried fairly and not discriminatively.
- e) Application of appropriate sanctions. In this case, the sanctions applied must correspond to the severity of the criminal act of embezzlement committed. The sanctions applied must be a lesson for the perpetrators of the crime of embezzlement so as not to commit the crime of embezzlement again.
- f) Continuous monitoring and supervision. In this case, supervision and supervision must be carried out continuously to ensure that the enforcement of the material criminal law against embezzlement is carried out properly and in accordance with applicable law.

In the enforcement of material criminal law against embezzlement, the government has a very important role in overcoming this problem. The government must ensure that the material criminal law in force is in accordance with the Times and is able to effectively overcome the crime of embezzlement. The government must also ensure that existing law enforcement officers are able to carry out their duties and responsibilities properly and in accordance with applicable law.

Enforcement of material criminal law against embezzlement is not easy to do, but this must be done for the sake of common interests. The crime of embezzlement harms many parties, so the enforcement of the material criminal law against the crime of embezzlement must be carried out seriously and seriously.

Material criminal law has a very important role in the enforcement of criminal law against embezzlement. Material criminal

law must be applied objectively and non-discriminatively, and must be balanced with good and accurate law enforcement. Enforcement of material criminal law against embezzlement should be a serious concern for the government and the community so that embezzlement can be effectively enforced and eradicated.

To effectively enforce the material criminal law against embezzlement, the government and law enforcement officials must work well together. Law enforcement officials must ensure that any criminal act of embezzlement can be discovered and subject to appropriate sanctions. While the government must ensure that law enforcement officers have adequate resources and advanced technology to perform their duties.

In addition, the community also plays an important role in enforcing the material criminal law against embezzlement. The public must understand that the crime of embezzlement harms many parties and must be enforced by law. The public should also assist law enforcement officials in addressing this problem by providing accurate and accountable information. The government must also ensure that the material criminal law against embezzlement is applied fairly and not discriminatively. Everyone who commits the crime of embezzlement must be subject to appropriate sanctions without exception, be it rich or poor people, officials or civilians.

In enforcing the material criminal law against embezzlement, it is also important to pay attention to the applicable human rights. Everyone accused of embezzlement should have the right to fair and non-discriminatory legal protection.

Enforcement of material criminal law against embezzlement must be carried out in a professional, transparent, and accountable manner. Enforcement of the material criminal law against embezzlement should be a priority for the government and the community so that the crime of embezzlement can be effectively enforced and eradicated. In addition, the government

must also ensure that the criminal court system works properly and effectively. The judicial process must meet good standards of justice and provide legal certainty for perpetrators of embezzlement.

To ensure this, the government should strengthen the criminal court system by ensuring that judges and prosecutors are adequately qualified and ensure that the criminal court system works quickly and efficiently. The government must also ensure that suspects of embezzlement have adequate access to the services of competent lawyers.

The government must also ensure that the crime of embezzlement can be subject to adequate sanctions. Adequate sanctions should ensure that the criminal act of embezzlement does not become a profitable act for the perpetrators. Adequate sanctions should also ensure that the criminal act of embezzlement can be effectively combated.

The criminal justice system must also ensure that criminal acts of embezzlement can be processed quickly and efficiently. In this regard, the government must ensure that the criminal justice system has adequate resources and advanced technology to process criminal acts of embezzlement quickly and efficiently.

## CONCLUSIONS

The difference between the crime of embezzlement in Article 372 of the Criminal Code, the crime of embezzlement in Article 374 of the Criminal Code, and embezzlement in office as a corruption crime requires different handling. It is necessary to take a specific approach to each of these criminal acts, for example, by strengthening law enforcement agencies and providing sanctions in accordance with the level of the crime committed. Education and socialization related to law and ethics are also important to prevent the occurrence of criminal acts of embezzlement. Coordination efforts between relevant government agencies are needed in handling cases of embezzlement in order to reduce

the number of cases of embezzlement in Indonesia.

## Declaration by Authors

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