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The Paradox of Economic Criminal Law Enforcement After the New Criminal Code Between Regulatory Progressivity and Impunity for Corruption

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ABSTRACT

Indonesia's persistent corruption problem, characterized by escalating state losses and structural impunity, raises a critical question: does the 2023 Criminal Code reform genuinely strengthen economic criminal law enforcement, or does it merely produce progressive norms without effective implementation? This study aims to analyze the paradox between the regulatory progressivity of the new Criminal Code and the phenomenon of impunity in economic criminal law enforcement in Indonesia. This research employs a normative juridical method, drawing on a conceptual and legislative approach. Data were collected through literature studies involving primary legal materials (laws and regulations), secondary legal materials (academic books and journal articles), and tertiary legal materials (legal dictionaries and institutional reports from KPK, ICW, and PPATK). Analysis was conducted using prescriptive qualitative techniques, including legal interpretation, the construction of legal arguments, and the critical evaluation of norm consistency. The results show that the new Criminal Code strengthens corporate criminal accountability (Article 45), reinforces the fault principle (Article 36), and expands proportional sentencing as a progressive step in addressing modern economic crimes — including corruption that caused state losses reaching IDR 28.4 trillion in 2023 and IDR 310.61 trillion in 2024. However, a paradox persists: these progressive regulations have not translated into effective enforcement due to structural obstacles, including weak inter-institutional coordination among KPK, police, and prosecutors; the complexity of proving cases involving transnational financial networks; and structural impunity driven by perpetrators' political and economic power. The study recommends strengthening inter-institutional coordination and integrating digital technology in cross-jurisdictional investigations, while calling for further empirical and comparative studies to bridge the gap between legal norms and enforcement.

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1. INTRODUCTION

The dynamics of national economic development are constantly accompanied by the emergence of increasingly complex, systematic, and exploitative forms in economic crime. This phenomenon presents economic crime as a crucial problem in the Indonesian legal system, as crimes that occur not only impact state finances but also undermine the integrity of public institutions, disrupt economic stability, and erode public trust in the rule of law [1]. The transformation of the global economy, the digitalization of the financial system, and the intensification of international economic relations have also expanded the scope for economic crimes involving state actors, corporations, and transnational networks [2]. This reality poses a serious challenge to the national criminal law system, which must adapt to the evolving forms and modus operandi of modern economic crimes.

The new Criminal Code reforms mark a progressive development in Indonesian criminal law, strengthening the normative framework to address contemporary economic crimes with structural impacts. The reforms include strengthening criminal accountability, expanding legal subjects, and making the concept of punishment more responsive to modern dynamics [3].

These hopes for legal reform are, in reality, confronted with a rather sharp paradox in the practice of enforcing economic criminal law. Increasingly progressive regulations are not always accompanied by effective law enforcement that aligns with the goals of criminal law reform [4]. The practice of impunity in corruption and economic crime cases remains a difficult phenomenon to ignore in Indonesia's criminal justice system. Impunity refers to a situation where perpetrators of crimes, particularly those with economic or political power, can effectively avoid legal accountability [5]. This situation creates a gap between progressive legal norms and the reality of law enforcement, which continues to face various structural obstacles.

Data shows that corruption remains a dominant form of economic crime in Indonesia. A 2023 report by Indonesian Corruption Watch noted that 791 corruption suspects were prosecuted by various law enforcement agencies, with total state losses reaching approximately IDR 28.4 trillion. This figure represents a significant increase compared to the previous year, which recorded state losses of IDR 26.8 trillion [6]. The high level of state losses indicates that economic crime is no longer sporadic but has become systemic and organized. The complexity of these crimes is increasing with the involvement of bureaucratic actors, business actors, and financial networks that exploit regulatory loopholes and weaknesses in oversight [4].

Another fact that reinforces this picture is seen in a report from the Financial Transaction Reports and Analysis Center (PPATK), which shows that suspicious transaction activity related to economic crimes has increased significantly in recent years. A 2023 PPATK report recorded potential suspicious transactions related to economic crimes, including corruption and money laundering, reaching more than IDR 349 trillion. This figure reflects the magnitude of the potential economic losses arising from illegal activities exploiting the national financial system [7]. The high number of suspicious transactions indicates that economic crime is increasingly integrated with modern financial systems that utilize digital technology and cross-border transaction networks.

5 This situation raises fundamental questions about the effectiveness of the criminal justice system in addressing the ever-growing phenomenon of economic crime. Increasingly progressive regulations should strengthen the state's capacity to firmly and consistently prosecute perpetrators of economic crime [8]. Empirical reality shows a gap between the legal norms expected to improve the law enforcement system and law enforcement practices, which still face various limitations. These limitations include weak coordination among law enforcement agencies, the complexity of proving cases in economic crime cases, and the potential for conflicts of interest that can influence the law enforcement process [3].

44 23 The paradoxical phenomenon of regulatory progressivity and impunity in the enforcement of economic criminal law is also reflected in various academic studies that highlight the limitations of criminal law policy reform in eradicating corruption. A study published in the IUS QUIA IUSTUM Law Journal by Handrawan and colleagues confirms that criminal law policy reform in eradicate corruption still faces various structural obstacles, including the effectiveness of criminal penalties and the recovery of state losses. The study shows that the conventional criminal justice approach, which focuses solely on punishing perpetrators, has not been fully capable of producing a deterrent effect or optimally recovering state economic losses [9]. The analysis confirms that changes to criminal law regulations require support for institutional reform and the strengthening of mechanisms for recovering state losses, so that anti-corruption policies can be implemented more effectively within the national legal system.

5 Another study by Ely and Widjajanti on reforms to the anti-corruption law shows that corruption in Indonesia is systemic and closely linked to power structures and governance. The study explains that despite the establishment of various anti-corruption regulations and the creation of specialized law enforcement agencies, corrupt practices still show a high level of persistence in various government and economic sectors [10]. This situation indicates that the success of corruption eradication is not only determined by the existence of progressive regulations, but is also greatly influenced by the effectiveness of criminal law policy implementation and the integrity of law enforcement institutions in consistently carrying out their law enforcement functions.

19 7 Nurlaily and Windari's analysis of the reformulation of private-sector corruption regulations also provides important insights into the complexity of modern economic crime in Indonesia. The research shows that criminal law regulations in Indonesia still tend to focus on public-sector corruption, resulting in underdeveloped regulations for private-sector corruption [11].

Normative loopholes in criminal law allow for collusion between public and private actors in economic crimes. Indonesian legal literature still lacks a thorough analysis of the paradox between the new Criminal Code reform and impunity in law enforcement, despite this crucial issue due to its far-reaching impacts: state losses, social inequality, obstacles to economic growth, weakening of democracy, and loss of public trust [12], [13].

43 42 The argument regarding the importance of studying the paradox of enforcing economic criminal law is further strengthened by the fact that criminal law reform through the new Criminal Code is often seen as an important milestone in the development of the national legal system [14]. The new Criminal Code reform is expected to strengthen the

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principles of justice, legal certainty, and effective enforcement against modern crimes, particularly economic crimes, in order to overcome classic obstacles.

Reality shows that the success of criminal law reform is not only determined by the quality of the legal norms produced, but also by the criminal justice system's ability to implement them consistently and fairly [15]. The mismatch between progressive regulations and law enforcement practices, which still face various structural obstacles, has the potential to cause a legitimacy crisis for the criminal law system [13]. This situation can reinforce public perception that the law cannot always reach perpetrators of economic crimes who wield significant power and influence.

The paradox of economic criminal law enforcement following the reform of the new Criminal Code requires analysis to uncover the factors that hinder its effectiveness. This analysis provides a comprehensive understanding of the relationship between legal regulations and field practice, as well as a critical perspective encompassing social, political, and economic dimensions.

Studying this phenomenon also has theoretical significance for the development of economic criminal law studies in Indonesia. An approach that examines the relationship between progressive regulation and practices of impunity can contribute to an understanding of how the legal system operates within complex power structures [12]. This perspective is in line with the development of modern legal studies, which positions law not only as an abstract system of norms but also as a social institution that interacts with various interests in society [1].

2. METHODS

This research uses a normative juridical legal research method that positions law as a norm or rule, analyzed through a conceptual approach, and legislation related to the enforcement of economic crimes enacted after the 2023 Criminal Code [16]. The research utilizes secondary data consisting of primary legal materials in the form of laws and regulations relevant to economic crimes and corruption eradication, secondary legal materials in the form of books, reputable scientific journal articles, and tertiary legal materials in the form of legal dictionaries.

The data collection method uses literature reviews, legal documents, state institution reports, and scientific publications relevant to the research topic [17].

Data analysis uses prescriptive qualitative analysis techniques through legal interpretation, construction of legal arguments, and critical evaluation of the consistency of norms and implementation of economic criminal law policies in the national legal system [18].

3. RESULTS AND DISCUSSION

Conceptualization of Economic Crimes in the Indonesian Criminal Law System

The development of economic crime is an important phenomenon in the transformation of modern criminal law, influenced by changes in the economic structure, the globalization of trade, and advances in digital technology [19]. This dynamic has led to the emergence of various forms of crime that are no longer limited to conventional individual

violations but involve economic actors, corporations, and power networks capable of exploiting regulatory gaps and weaknesses in the state's oversight system [20]. This development has led to the emergence of new concepts in the study of criminology and criminal law that seek to explain the characteristics of economic crime as a form of crime with a structural dimension and a broad impact on society's social and economic systems [21]. The concept of modern economic crime essentially evolved from **the idea of white-collar crime introduced by Edwin H. Sutherland** in the late 1930s through an analysis of crimes committed by individuals with high social status in professional or business activities. This concept emphasizes that crime is not always synonymous with criminal behavior committed by marginalized groups, but can also be committed by individuals or groups holding strategic positions within economic and political structures [22].

Further developments broadened the scope of the concept of white-collar crime to include economic crime, encompassing various forms of legal violations related to economic, financial, and trade activities [23]. The modern criminology perspective views economic crime as a category of crime that has a systemic impact on economic stability and public trust in state institutions [24]. The evolution of this concept also gave rise to the terminology of corporate crime, which emphasizes the role of corporate entities as perpetrators of crime through organizational policies, unethical business practices, and the abuse of economic power [25]. The characteristics of corporate crime differ from those of conventional crime because the perpetrators are not always individuals acting personally, but can also be business institutions with complex organizational structures and significant financial capabilities.

This conceptual development then influenced the development of criminal law in various countries, including Indonesia, which began adopting a broader approach to economic crimes within in national legal system [26]. The Indonesian legal system is gradually integrating the concept of economic crime through various regulations governing corruption, money laundering, banking crimes, and violations in the trade and consumer protection sectors [27]. This regulation demonstrates an awareness that economic crimes differ from conventional crimes, thereby requiring a more comprehensive and multidimensional legal approach. These differences are evident in the perpetrators, who often hold strategic positions within economic or bureaucratic structures; the modus operandi, which utilizes complex administrative mechanisms and financial transactions; and the socioeconomic impacts that can affect the country's fiscal stability and public welfare [24].

The Indonesian context demonstrates that economic crime is closely linked to corruption, a long-standing structural problem in governance. Data published by Indonesian Corruption Watch in 2023 recorded that law enforcement officials handled at least 791 corruption cases, with total state losses reaching approximately IDR 28.4 trillion. The report also indicated that **the procurement of goods and services** and **the regional budget** management sectors were the most vulnerable to corruption [6]. This reality demonstrates that economic crime in Indonesia is not only related to illegal business activities but also involves the abuse of power in the management of public resources. The economic losses

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caused by these practices have direct consequences for the state's ability to provide public services, improve public welfare, and maintain stable economic development.

The phenomenon of economic crime is becoming increasingly complex as a digital economic system expands the space for trade transactions through marketplace platforms [28]. This development creates new opportunities for businesses to market their products more widely, but it also opens the door to various forms of legal violations, including the distribution of illegal products that do not meet safety and health regulations. Data from the Food and Drug Monitoring Agency (BPOM) shows that throughout 2022, the agency discovered more than 1.3 million illegal cosmetic products, valued at approximately IDR 32.4 billion, circulating on various digital trading platforms [29]. These findings indicate that the digital trading system can be exploited by unscrupulous businesses to market products without official distribution permits. This situation poses serious risks to consumer protection and demonstrates how the dynamics of the digital economy can fall within the spectrum of modern economic crime.

Indonesia's legal framework already has a number of regulations governing various forms of economic crime, including the Corruption Eradication Law, the Money Laundering Prevention and Eradication Law, and the Consumer Protection Law. National criminal law reform through the 2023 Criminal Code also demonstrates the state's efforts to strengthen the legal system in response to the development of modern crime. The new Criminal Code introduces several important principles, such as recognizing corporate criminal liability, strengthening the principle of proportionate sentencing, and adopting a more systematic approach to criminal policy [30]. The reforms are seen as a progressive step in updating the national criminal law system, which was previously considered inadequate in responding to the complexities of contemporary crime.

The paradigm of economic criminal law enforcement in the national legal system is basically influenced by a combination of complementary repressive, administrative and criminal policy approaches [21]. The repressive approach emphasizes the use of criminal law as the primary instrument for imposing sanctions on perpetrators of economic crimes. The administrative approach utilizes regulatory oversight mechanisms through state institutions such as financial sector supervisory authorities and trade regulatory bodies [31]. The criminal policy approach seeks to integrate prevention and enforcement strategies through a more comprehensive legal policy. The integration of these three approaches demonstrates that enforcement of economic criminal law cannot be carried out in isolation but requires coordination between various state institutions authorized to oversee economic activity [32].

The relationship between economic criminal law and the state's financial protection system is an important aspect in understanding the significance of economic crime in the context of national development [33]. Economic crimes involving the misuse of public funds or the manipulation of financial transactions can reduce the country's fiscal capacity and create distortions in the distribution of economic resources. This perspective aligns with Romli Atmasasmita's view that economic crimes pose a serious threat to the national development system by systematically undermining the country's economic foundations. The economic criminal law approach in this context aims not only to impose sanctions on

perpetrators but also serves as an instrument to protect the economic interests of the state and society [34].

32 The effectiveness of law enforcement against economic crimes is often influenced by the economic and political power structures that shape the relationship between perpetrators and state institutions. Perpetrators of economic crimes who have access to economic resources and political networks tend to have a greater ability to influence the legal process [35]. This phenomenon is often referred to as structural impunity, in which perpetrators of crimes can avoid legal accountability through various mechanisms of power. This phenomenon is one factor explaining why economic crimes often receive lower levels of law enforcement than conventional crimes [36].

The complexity of proof is also a significant factor influencing the effectiveness of law enforcement against economic crimes. Economic crime cases generally involve complex financial transactions, the use of shell companies, and a web of business relationships that span multiple jurisdictions. The process of proving these crimes requires high technical expertise and coordination between various law enforcement agencies and financial supervisory bodies [37]. Limited resources and capacity of law enforcement institutions often pose obstacles in uncovering economic crime practices with complex organizational structures [38].

Corporate involvement in economic crimes also presents a new dimension to the criminal liability system. Corporations can systematically organize business activities through complex management structures, so legal violations are often the result of organizational policies rather than individual actions alone. The concept of corporate criminal liability developed in response to this phenomenon, positioning corporations as legal subjects capable of criminal liability [30]. The national criminal law reform through the new Criminal Code provides clearer recognition of this concept as part of an effort to strengthen the legal system's response in modern economic crimes.

The circulation of illegal cosmetic products in digital marketplaces can be seen as a manifestation of economic crime within the digital economy. Businesses marketing products without official distribution permits profit from practices that violate health and consumer protection regulations [39]. This practice not only harms consumers, potentially exposing them to health risks, but also creates unfair competition for businesses that comply with regulations. This illegal trading activity demonstrates how the dynamics of the digital economy can fall within the spectrum of economic crimes that exploit regulatory loopholes and limited state oversight.

14 An analysis of these various dimensions shows that economic crime has very different characteristics from conventional crime. The socioeconomic impacts of economic crime can go beyond individual losses and affect the stability of the entire economic system. The complexity of the perpetrator structure, intricate transaction mechanisms, and the involvement of corporations and political actors make economic crime a phenomenon that requires a more comprehensive and multidisciplinary legal approach [40], [19]. The theoretical framework on economic crimes that has developed in criminology and criminal law studies provides an important foundation for understanding the paradoxical dynamics of law enforcement that have emerged in the context of criminal law reform in Indonesia.

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Economic Criminal Law Reform in the New Criminal Code and Regulatory Progressivity

The 2023 Criminal Code reforms mark a transformation in Indonesian criminal law, adapting norms to modern crimes. These reforms revise conventional criminal offenses while introducing a new paradigm for economic and financial crimes and abuse of public power [41]. The development of economic globalization, the intensification of international trade, and the digitalization of financial transaction systems have encouraged the emergence of increasingly complex and organized forms of economic crime [34]. This condition requires the national criminal law system to have a regulatory framework that is adaptive to the development of contemporary forms of crime.

The criminal law reforms reflected in the new Criminal Code are the result of a decades-long legal reform process. The new normative framework is designed to strengthen the fundamental principles of modern criminal law, which emphasize the balance between legal certainty, justice, and expediency [42]. This orientation of reform is reflected in various conceptual changes that shift the paradigm of criminal punishment from a rigid retributive approach to a more proportional, rational approach oriented towards protecting social interests [14]. This transformation is important in the context of law enforcement against economic crimes, which have a broad impact on the stability of the national economic system.

The new Criminal Code reform strengthens the concept of comprehensive criminal responsibility by systematically formulating the elements of intent and negligence (as reflected in Article 36 of the Criminal Code).

"A person can only be punished if he commits a crime with intent or negligence."

Article 36 of the Criminal Code reinforces the role of fault (intentional/negligent) as a fundamental element of criminal conduct, particularly in planned economic crimes committed by corporations. The new Criminal Code recognizes corporations as criminal subjects (Article 45) if proven through organizational policies or management actions.

"Corporations are subjects of criminal acts that can be held criminally responsible in accordance with the provisions of laws and regulations."

The new Criminal Code (Article 45) provisions expand criminal subjects to corporations, in addition to individuals, which is also important for the effectiveness of law enforcement in modern corporate economic crimes.

The new Criminal Code reform expands the concept of punishment by introducing additional and alternative penalties beyond imprisonment, making sanctions more proportional to the harm caused by economic crimes that harm the state/society. This flexible approach focuses on restitution of financial losses and prevention of relapse [43], [44]. This normative transformation can be explained by classifying the principles of criminal law reform contained in the new Criminal Code, as presented in the following table.

Table 1. Principles of Criminal Law Reform in the New Criminal Code

| No | Update Aspects | Normative Characteristics | Relevance to Economic Crime |
|----|---|---|---|
| 1 | Reinforcement of the concept of error | Affirmation of the elements of intent and negligence as the basis for criminal responsibility | Clarifying the evidence in economic crime cases involving organizational structures |
| 2 | Recognition of corporations as subjects of criminal law | Corporations can be held criminally liable for the actions of their managers or the policies of the organization. | Expanding the reach of law enforcement against corporate-based economic crimes |
| 3 | Expansion of types of punishment | Additional and alternative criminal provisions other than imprisonment | Enables more effective recovery of state economic losses |
| 4 | Proportional sentencing orientation | Emphasis on balance between justice and utility | Promote a more rational criminal system in economic crimes |

Source: Author's Analysis

Table 1 shows that the new Criminal Code reforms change the normative structure of criminal law: strengthen the concept of fault for complex proof, recognize corporations as criminal subjects, and expand the types of sanctions to recover economic losses from modern crimes.

The new Criminal Code reform is closely integrated with other regulations governing economic crimes in Indonesia. The national economic criminal law framework is formed through the interaction of complementary sectoral laws in finance, trade, and governance. This integration creates a more comprehensive legal system to address cross-sectoral economic crimes. Law Number 31 of 1999 [45], as amended by Law Number 20 of 2001 [46] concerning the Eradication of Criminal Acts of Corruption, is one of the main instruments in overcoming economic crimes related to the abuse of public power. Article 2, paragraph (1) of the law states that:

"Anyone who unlawfully commits an act of enriching themselves or another person which is detrimental to state finances shall be punished by imprisonment."

These provisions indicate that corruption is viewed as an economic crime with a direct impact on the country's fiscal stability.

Another regulation closely related to the enforcement of economic criminal law is Law Number 8 of 2010 [47] on the Prevention and Eradication of Money Laundering Crimes. Article 3 of this law states that

"Any person who places, transfers or diverts assets which he knows originate from a criminal act with the aim of concealing the origin of the assets shall be punished."

The new Criminal Code emphasizes money laundering as a tool for perpetrators of economic crimes (corruption/financial crimes) to disguise the proceeds of crime; it is integrated with other regulations within the economic criminal law structure.

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Table 2. Integration of Economic Criminal Law Regulations in the Indonesian Legal System

| No | Regulation | Focus Settings | Relationship with the New Criminal Code |
|----|---|---|---|
| 1 | Corruption Law | Abuse of power and loss of state finances | Completing the regulation of criminal acts in the new Criminal Code |
| 2 | Money Laundering Law | Concealment of proceeds of crime through financial transactions | Strengthening the mechanism for tracing assets resulting from crime |
| 3 | Consumer Protection Act | Consumer protection from dangerous products | Relevant in cases of illegal product distribution |
| 4 | Electronic Information and Transactions Law | Regulation of digital economic activities | Regulating technology-based economic crimes |

Source: Author's Analysis

Table 2 explains the integration of the new Criminal Code with sectoral regulations to form a comprehensive framework for cross-sectoral economic crimes: the Criminal Code as a general foundation, and specific sectoral laws. Progressive evaluations consider digital crimes; **Indonesia's digital economy reached \$82 billion in 2023 and is projected to reach \$130 billion in 2025**, according to Google Economy SEA [48], creating new opportunities and risks.

The phenomenon of illegal cosmetics circulating on digital marketplace platforms is a concrete example of this dynamic. In 2023, the Food and Drug Monitoring Agency (BPOM) reported the discovery of more than 1.3 million illegal cosmetic products circulating on various digital trading platforms, valued an approximately IDR 32 billion. These products generally lack official distribution permits and potentially contain hazardous ingredients that can harm consumers [49]. These illegal trading activities demonstrate that the criminal law regulatory system must be able to respond to the development of economic crimes that use digital technology for distribution.

Digital economic crimes have a transnational dimension (cross-border e-commerce), challenge national jurisdiction and require international coordination [50]. The new Criminal Code provides an adaptive basis for adaptation. Criminal Code reform strengthens the criminal system by introducing comprehensive accountability, expanded criminal subjects, proportional punishment, and adaptation to digital globalization [51].

The Paradox of Economic Criminal Law Enforcement and Corruption Impunity

The paradox of enforcing economic criminal law in Indonesia arises in a context where the criminal law regulatory framework is undergoing progressive reform. However, its implementation practices still face various structural obstacles, leading in impunity in the handling of corruption and economic crime cases [52]. Criminal law reform through the 2023 Criminal Code offers hope for strengthening the national legal system to be more adaptive to developments in modern crime. This more comprehensive normative framework **is expected to strengthen the effectiveness of the criminal justice system in addressing various forms of economic crime that have a systemic impact on the country's economic stability**. Reality shows that law enforcement practices regarding economic crime still face

a gap between progressive legal norms and the institutional capacity to implement them consistently.

The increasingly complex phenomenon of economic crime is closely related to the concept of economic crime, which has developed in modern criminology. The theory of white-collar crime, introduced by Edwin H. Sutherland, explains that crimes committed by individuals with high social and economic status have distinct characteristics compared to conventional crimes. Perpetrators of economic crimes often have access to economic resources, political networks, and professional knowledge that enable them to exploit weaknesses in the state's regulatory and oversight systems [22]. This perspective explains why economic crimes often have a higher degree of impunity than conventional crimes, which individuals generally commit without significant economic or political power.

The paradox of economic criminal law enforcement arises when a progressive regulatory framework is not consistently implemented in law enforcement practice. Criminal law reform through the new Criminal Code has introduced several important principles, such as strengthening the concept of criminal responsibility, recognizing corporations as subjects of criminal law, and developing a more proportional sentencing system [53]. This norm provides a strong theoretical foundation for law enforcement officers to prosecute various forms of economic crime committed by individuals and corporate entities [54]. Practical reality shows that law enforcement success is not determined solely by the quality of existing regulations, but also by law enforcement institutions' capacity to implement legal norms effectively.

Institutional factors are a key determinant of law enforcement effectiveness in combating economic crime. Indonesia's criminal justice system involves various institutions with authority over investigations, inquiries, prosecutions, and court hearings. This institutional structure necessitates complex coordination among law enforcement agencies, such as the police, the prosecutor's office, and the anti-corruption agency [55]. Suboptimal coordination between these institutions often creates obstacles in the process of handling complex economic crime cases [56], [57]. This complexity can slow down the investigation process and open up opportunities for criminals to exploit procedural loopholes in the criminal justice system.

The imbalance of power between perpetrators of economic crimes and law enforcement officers is also an important factor shaping law enforcement dynamics [58]. Perpetrators of economic crimes often come from groups with access to economic resources and extensive political networks. These conditions allow perpetrators to influence the legal process through various power mechanisms available within the political and economic system. This phenomenon can be seen in various corruption cases involving high-ranking state officials or large businesspeople with close ties to the political elite [59]. Such a power structure creates a situation in which law enforcement does not always proceed independently, as political pressure or economic interests can influence legal decision-making.

The complexity of proving in economic crime cases also poses a significant challenge to the criminal law enforcement system. Economic crime cases typically involve complex financial transactions, the use of shell companies, and a web of business

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relationships that span multiple jurisdictions [60]. The process of proving these crimes requires high technical expertise in financial analysis and a deep understanding of business transaction mechanisms. Limited human resources and technology within law enforcement agencies often hinder the uncovering of complex, organized economic crime networks[61]. This condition can slow the investigation process and increase the risk of failing to provide evidence at trial.

The potential for conflicts of interest in the law enforcement process is also a contributing factor to the emergence of impunity in economic crime cases. The interconnected structure of government bureaucracy and the political system creates the possibility of interaction between law enforcement officials and political or economic actors who are the subject of investigations [62]. This condition can undermine the independence of the legal process if certain interests seek to influence the direction of the investigation or prosecution [62]. This phenomenon is often highlighted in major corruption cases involving public officials or businessmen with significant influence in the national power structure.

The phenomenon of impunity in economic crimes can be seen through various case examples that demonstrate the gap between significant state losses and the effectiveness of law enforcement. The Corruption Eradication Commission's annual report shows that by 2023, the institution had handled more than 1,500 corruption cases since its establishment in 2002, with a high prosecution success rate. These statistics demonstrate that anti-corruption institutions play a crucial role in strengthening law enforcement against economic crimes involving the abuse of public power [63]. The broader reality within the law enforcement system shows that not all economic crime cases can be handled effectively due to limited institutional capacity and the complexity of the criminal networks involved.

The power structure within the national political and economic system significantly influences the dynamics of economic criminal law enforcement. A critical criminology perspective holds that law does not always operate in a completely neutral space, as power relations within society influence it.[10]. Perpetrators of economic crimes who hold strategic positions in economic or political structures often can influence legal processes through various formal and informal mechanisms [64]. This situation creates a paradox in the legal system: progressive regulations often fail to reach criminals with great power and resources.

Criminal law reform through the new Criminal Code provides a more comprehensive instrument for addressing various forms of modern economic crime. Recognizing corporate criminal liability and strengthening the concept of more proportional sentencing are important steps in expanding the reach of criminal law against perpetrators of economic crimes [65]. The implementation of these norms in law enforcement practices continues to face various challenges related to institutional capacity, coordination between law enforcement agencies, and the influence of power structures within the political and economic systems.

The paradoxical dynamics between regulatory progressivity and impunity in the enforcement of economic criminal law demonstrate that criminal law reform cannot be understood solely as normative changes in statutory texts. Criminal law reform requires broader transformations in institutional structures, legal culture, and public accountability mechanisms that oversee law enforcement. Understanding this phenomenon is crucial in

assessing the effectiveness of criminal law reform in addressing the increasingly complex challenges of economic crime in the era of economic globalization and digitalization.

Table 3. Indicators of the Paradox of Economic Criminal Law Enforcement in Indonesia

| No | Empirical Indicators | Quantitative Data | Institutional Sources | Implications for the Enforcement of Economic Criminal Law |
|----|--|--|--|---|
| 1 | Total state losses due to corruption (latest trends) | Rp310.61 trillion in state losses in 2024 | Attorney General's Office of the Republic of Indonesia | Demonstrates the enormous scale of economic losses despite the increasingly robust regulatory framework to eradicate corruption. |
| 2 | State losses from corruption cases monitored in the judicial process | Around IDR 56 trillion throughout 2023 | Indonesia Corruption Watch (ICW) | Indicates the magnitude of the economic impact of corruption, which persists amid criminal law reform. |
| 3 | Number of corruption cases processed in court | 1,649 cases with 1,718 defendants in 2023 | Indonesia Corruption Watch(ICW) | Shows the intensity of corruption cases remains high even though various regulatory reforms have been implemented. |
| 4 | Number of corruption cases handled by the Corruption Eradication Committee (KPK) in the 2020–2024 period | 597 cases | Corruption Eradication Commission (KPK) | Describes the important role of the Corruption Eradication Committee (KPK) in enforcing the law against corruption-based economic crimes. |
| 5 | The value of state losses from cases handled by the Corruption Eradication Committee | More than Rp. 25.1 trillion in state losses (2018–2025) | Corruption Eradication Commission (KPK) | Shows that corruption cases have a significant economic impact on state finances. |
| 6 | Total state losses due to corruption nationally (2014–2023) | More than Rp291.5 trillion | ICW analysis and reports submitted in the Constitutional Court forum | Describes the huge cumulative economic losses resulting from corruption crimes |
| 7 | Composition of perpetrators of corruption | The largest perpetrators came from the private sector (252), local government employees (207), village heads (139) | Indonesia Corruption Watch(ICW) | Shows that corruption involves a wide network of actors between the public and private sectors. |

Source: Author's Analysis

4. CONCLUSION

This study reveals a fundamental paradox in Indonesia's economic criminal law system: while the 2023 Criminal Code represents a normative leap forward through corporate criminal accountability (Article 45), the reinforcement of the fault principle (Article 36), and expanded proportional sentencing, these progressive instruments have not been sufficient to dismantle the structural architecture of impunity. The persistent norm-practice gap is driven by three interrelated structural failures suboptimal coordination among KPK, prosecutors, and police; the technical complexity of proving cases involving

transnational financial networks; and the disproportionate political and economic power wielded by perpetrators to influence legal processes.

Beyond its empirical findings, **this study carries significant theoretical and practical implications. Theoretically, it contributes to** economic criminal law discourse by positioning the norm-practice gap not merely as an institutional deficiency, but as a manifestation of deeper power structures within Indonesia's political economy — a dynamic that Sutherland's white-collar crime theory and critical criminology frameworks help illuminate. In practice, the findings call for systemic transformation beyond legislative reform, encompassing stronger inter-institutional coordination, integrated digital forensic capabilities, and the cultivation of an anti-corruption legal culture across both the public and private sectors. For the broader public, this research affirms that effective anti-corruption enforcement is fundamentally a matter of fiscal justice, as every trillion rupiah lost to structural impunity is diverted from public services and national development.

This study, however, is bounded by its normative juridical approach, which relies exclusively on secondary data and lacks field-based empirical analysis of enforcement outcomes after the 2023 Criminal Code took effect. Future research should therefore pursue empirical studies measuring changes in prosecution rates and asset recovery, comparative legal analyses with jurisdictions such as Singapore, South Korea, or the Netherlands, and exploration of restorative justice mechanisms and technology-based crime responses within Indonesia's rapidly expanding digital economy.

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