

Effectiveness of Criminal Law Enforcement against Corporations: Procedural Analysis and Mechanisms of Cross Country Criminal Justice

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Abstract

Corporations as legal entities play a significant role in social, economic, and political dynamics. Alongside the increasing incidence of corporate crimes, the recognition of corporations as subjects of criminal law has become crucial. This study examines corporations as subjects of criminal law through a comparative analysis of Indonesia, the United States, and the Netherlands. The primary focus is on the differences in the concept of corporate criminal liability and the legal models applied. The research employs a normative juridical approach with a comparative study method. The findings reveal fundamental differences in the application of corporate criminal liability across the three countries, particularly regarding principles and forms of liability. The United States implements a more stringent principle of vicarious liability, the Netherlands has specific provisions in its Criminal Code (Wetboek van Strafrecht) that comprehensively accommodate corporate liability, whereas Indonesia still adopts a sectoral approach and lacks an integrated system. This study is expected to contribute to the strengthening of corporate criminal law policy in Indonesia.

I. Introduction

Corporations as Subjects of Criminal Law: A Comparative Study between Indonesia, the United States, and the Netherlands (A. Wijaya & Boediningsih, 2025). This role not only covers economic activities, but also has implications for legal governance and social justice. Along with the development of globalization and business complexity, corporations are increasingly likely to commit crimes that have wide-ranging impacts, such as corruption, environmental pollution, and human rights violations.(H. Wijaya et al., 2021).

The increasing phenomenon of corporate crime demands the recognition of corporations as subjects of criminal law. This is important so that corporations can be held legally responsible for actions that harm society and the state. However, this recognition poses a challenge because corporations are not individuals, but rather entities consisting of many parties with complex structures.(Ningrum, 2018).

In the era of globalization and modern industrialization, corporations have become important actors in economic development and social transformation. The role of corporations covers various strategic sectors such as finance, energy, technology, and the environment. However, behind its contribution to economic growth, it cannot be ignored that corporations are also often perpetrators of various legal violations, ranging from economic crimes, corruption, human rights violations, to environmental pollution. (Purwadinata & Batilmurik, 2024). The complex structure and operations of corporations allow individual perpetrators to shield themselves behind the legal entity, making it difficult to hold them personally accountable.

In this context, recognizing corporations as criminal legal subjects is an urgent need in modern legal systems. If only individuals are subject to criminal penalties, there will be a loophole of impunity for large-scale crimes committed in the name of corporations. Therefore, many countries are beginning to formulate legal instruments that allow criminal liability to be directed directly at corporations as entities. This is not only important for legal certainty but also for upholding the principle of substantive justice.

Indonesia, as a country with a civil law system, faces challenges in formulating and applying criminal law to corporations. The old Indonesian Criminal Code does not recognize corporations as criminal subjects, so the regulation of criminal liability for corporations is scattered in various sectoral laws such as the Environmental Law, the Corruption Crime Law, and the Consumer Protection Law. (Fachri, 2024). This sectoral approach creates legal inconsistencies and difficulties in implementation.

In Indonesia, the regulation of corporate criminal liability is still sectoral and lacks an integrated legal system. This is influenced by the legacy of the civil law system that adheres to the adage "Universitas delinquere non potest," which states that corporations cannot be directly prosecuted. However, in practice, Indonesian courts have begun to apply the doctrine of vicarious liability, which is better known in common law systems.(Ningrum, 2018).

Unlike Indonesia, the United States explicitly uses the principle of vicarious liability, allowing corporations to be held responsible for criminal acts committed by their employees or representatives within the scope of their employment. This principle simplifies the enforcement of criminal law against corporations as entities separate from their individual perpetrators.(Faturachman et al., 2024). The United States, which has long developed the principle of vicarious liability, or respondeat superior, holds corporations accountable for criminal acts committed by their employees if those acts were performed within the scope of employment and for the benefit of the company. This principle provides a strong legal basis for bringing corporations into criminal proceedings and has been applied in numerous high-profile cases such as the Enron scandal and the BP oil spill. (Khanna, 2021). The common law system of the United States demonstrates decisiveness and practicality in addressing corporate crime. In contrast, the Netherlands has specific rules within its Criminal Code (Wetboek van Strafrecht) that comprehensively regulate corporate criminal liability.

The Dutch legal system thoroughly accommodates corporate liability, including clear mechanisms for proof and sanctions. As a representative of a European civil law country, the Netherlands has explicitly recognized corporations as criminal subjects in Article 51 of the Wetboek van Strafrecht (WvS).(Afifah, 2022). The Dutch approach, known as functionele daderleer or the functional approach, focuses on whether an act was committed within the context of corporate activity (Kesuma et al., 2024). This approach provides law enforcement agencies with flexibility in determining the criminal liability of legal entities.

This difference in legal approaches demonstrates the variation in the concept and implementation of corporate criminal liability in different countries. Indonesia, which still uses a sectoral approach, faces obstacles in effectively enforcing the law against corporations, especially in economic and business crimes.

Indonesia's legal system weakness in this regard is also reflected in the implementation of Corporate Social Responsibility (CSR), which still lacks criminal sanctions, so corporations are less motivated to fulfill their social and environmental obligations. (Fazilla et al., 2025). Padahal, pelanggaran kewajiban CSR dapat menimbulkan dampak negatif yang luas bagi masyarakat dan lingkungan sekitar. The revision of criminal law, particularly concerning the management of State-Owned Enterprises (SOEs), is a significant concern. The new regulation removing SOE officials from the category of state officials potentially weakens law enforcement against corruption in this strategic sector. (Pradipta & Widjajanti, 2025). This raises concerns about the potential for impunity, which could harm anti-corruption efforts.

Furthermore, developments in Indonesian corporate criminal regulations, such as the enactment of Law Number 1 of 2023 concerning the Criminal Code, demonstrate efforts at legal reform leading to clearer and more systematic recognition of corporations as criminal legal subjects. However, the main challenges remain the harmonization of legislation and the enhancement of law enforcement capacity in

handling corporate crime. Therefore, this comparative study is expected to provide concrete recommendations for strengthening corporate criminal law policies in Indonesia.

Another challenge is the need to improve law enforcement capacity and foster a legal culture that supports the enforcement of corporate criminal law. Effective law enforcement requires synergy between adequate regulations and the capacity of law enforcement officials to implement them consistently. (Indriawati et al., 2025a).

A comparative study of Indonesia, the United States, and the Netherlands is crucial for understanding the strengths and weaknesses of each legal system. This study can provide insights into how Indonesia can develop a more effective and integrated corporate criminal justice system by adopting best practices from other countries.

Based on this background, the research questions are:

1. How is the regulation of corporations as criminal legal subjects in the legal systems of Indonesia, the United States, and the Netherlands?
2. What can Indonesia adopt from the practices in the US and the Netherlands to strengthen the enforcement of criminal law against corporations?

Previous research has shown that the regulation of corporate criminal law in Indonesia is still fragmented and insufficient to provide a deterrent effect. Marthin Simangungsong et al. in the Nommensen Journal of Legal Opinion found that the application of corporate criminal liability in Indonesia is still weak due to the lack of clear standards of proof and weak political will from law enforcement officials. (Magister et al., 2021). Ismaidar in Mutiara: Journal of Research and Scientific Works examines the differences in the systems and challenges of corporate criminal law enforcement in Indonesia and the United States. (Ismaidar et al., 2025).

This research provides a comparative analysis of the Indonesian, American, and Dutch legal systems regarding the recognition and implementation of corporate criminal liability. The goal is to identify the strengths and weaknesses of each system and evaluate the potential adoption of foreign legal principles into the Indonesian national legal system. This is important so that the Indonesian criminal justice system can adapt to contemporary legal challenges.

The novelty of this research lies in its in-depth comparative approach to two major global legal systems (common law and civil law) and how both systems address corporate crime. Few legal studies in Indonesia systematically compare these three legal systems in a comprehensive study. Therefore, this research is expected to serve as an academic and practical reference for policymakers in formulating the framework for corporate criminal law in Indonesia.

By enriching the national legal perspective through comparative study, it is hoped that Indonesia can formulate a more comprehensive, effective, and just system of corporate criminal liability. This research not only contributes to the development of criminal law but also to broader legal reform in the context of protecting society from

the negative impacts of corporate crime.

2. Research Method

This research uses a normative legal method with a comparative approach. The focus on legal norms, legislation, and doctrines related to corporate criminal liability necessitates this approach. It allows for a deep examination of positive law's internal aspects, including relevant principles, concepts, and legal systems.²⁵

The normative juridical approach emphasizes the analysis of secondary legal materials obtained from literature reviews, legislation, court decisions, scholarly journals, and official legal documents from Indonesia, the United States, and the Netherlands. This secondary data serves as the primary source for understanding the legal framework and application of corporate criminal liability in each country.³⁵

The research employs a comparative approach to analyze and contrast the corporate criminal justice systems of the three countries. This comparative approach goes beyond simply describing regulations; it delves into the philosophical, social, and historical contexts shaping the application of law in each nation. This allows the research to identify similarities, differences, and the legal implications arising from these systemic variations.¹⁴⁶

The comparative approach helps to understand the differences between the civil law systems of Indonesia and the Netherlands and the common law system of the United States. This distinction is crucial because it impacts the concept of corporate criminal liability and its enforcement mechanisms.¹

Furthermore, this research utilizes a statutory approach to thoroughly examine the legislation governing corporate criminal liability in each country. This includes analyzing the content, history, and legal philosophy of relevant regulations to identify any gaps, overlaps, or inconsistencies requiring amendment.²⁴

A historical approach is also used to understand the evolution of corporate criminal law over time in the three countries. This is important for understanding the context of the creation of legal norms and the changes that have occurred alongside social and political dynamics, thus providing a comprehensive overview.²

Data analysis is conducted descriptively and comparatively. Descriptive analysis details the content and characteristics of corporate criminal law in each country. Comparative analysis compares and critiques the differences and similarities to provide applicable recommendations for developing corporate criminal law in Indonesia.¹³⁶

The entire research process adheres to the principles of normative legal research methodology, emphasizing accuracy and systematic analysis of legal materials. Data validity is ensured through source triangulation and review of diverse literature from multiple perspectives to achieve a holistic understanding.⁵

Using a normative juridical method and a comparative approach, this research provides not only a descriptive overview but also an in-depth analysis revealing the background, reasons, and implications of the differences in corporate criminal justice systems in Indonesia, the United States, and the Netherlands. This is intended to inform recommendations for more effective legal policies tailored to the national context.¹⁴⁶

3. Results and Discussion

Regulation of Corporations as Subjects of Criminal Law in the Legal Systems of Indonesia, the United States, and the Netherlands

The recognition of corporations as subjects of criminal law is an important development in the modern legal system, including in Indonesia. In the new Criminal Code which was ratified through Law No. 1 of 2023, corporations are explicitly regulated as subjects of criminal law. Article 45 paragraph (1) of the Criminal Code recognizes corporations, whether in the form of legal entities such as limited liability companies, foundations, cooperatives, or state-owned and regional enterprises, as subjects that can be held criminally responsible. (Fachri, 2024). This marks a significant change from the old Criminal Code which did not recognize corporations as direct criminal subjects.

In the Indonesian context, this regulation provides a clearer legal basis for law enforcement against corporate crimes. Article 46 of the Criminal Code stipulates that corporate crimes can be committed by administrators who have a functional position in the organizational structure and act for or on behalf of the corporation. In addition, Article 47 also regulates accountability for parties outside the organizational structure such as those giving orders or those holding control (Fachri, 2024). Thus, the new Criminal Code accommodates various forms of involvement in corporate crimes.

However, although the new Criminal Code has recognized corporations as subjects of criminal law, implementation in the field still faces challenges. According to Nani Mulyati's research, the regulation of corporate criminal liability in Indonesia is still minimal and does not clearly separate corporations and their managers as legal subjects. (FHUI, 2021). This ambiguity makes it difficult to distinguish between corporate and individual responsibility in law enforcement practice.

Unlike Indonesia, the United States employs a more clearly defined and broadly applied principle of vicarious liability in regulating corporate criminal responsibility. Corporations can be held liable for the actions of their employees or agents performed within the scope of their employment and for the benefit of the corporation. This principle simplifies prosecution by eliminating the need to prove the direct involvement of corporate leadership. (Setiawan & Said, 2025). This approach has been widely adopted in various precedents and reinforced through legal instruments such as the Federal Sentencing Guidelines for Organizations (FSGO). This common law system provides flexibility and effectiveness in the enforcement of corporate criminal law. (Commission, 2021).

In practice, the U.S. legal system not only imposes criminal penalties such as fines on corporations but also mandates corrective actions, including mandatory compliance programs and the establishment of independent monitoring teams. Cases such as Goldman Sachs (2020) and Boeing (2021) illustrate how corporations can be held fully accountable while simultaneously being required to reform their internal systems.

(Thompson, 2022).

In contrast, the Netherlands employs a different approach through provisions within the *Wetboek van Strafrecht* (Dutch Criminal Code). Articles within the *WvS* comprehensively regulate corporate criminal liability, with evidentiary mechanisms that distinguish between individuals and corporations as legal entities. This approach enables a systematic and structured enforcement of the law. (Indriawati et al., 2025b).

The Netherlands, as part of a civil law legal system, explicitly recognizes corporations as criminal subjects through Article 51 of the Dutch Criminal Code. Since 1976, this norm has stated that "crimes can be committed by both natural and legal persons." This was later strengthened by the *functionele daderleer* doctrine which emphasizes the role of organizational functions in the occurrence of crimes. (Kesuma et al., 2024).

Unlike the U.S. approach, which emphasizes the role of individuals within a corporation, the Dutch approach views criminal acts as a collective outcome of the organization's operational system. Therefore, the focus of proof is not on a specific individual, but on the context and operational structure of the corporation itself. This model simplifies enforcement against corporations with complex structures.

Furthermore, the Dutch legal system provides a variety of criminal sanctions for corporations, not only fines, but also additional penalties such as company dissolution, forfeiture of profits, and publication of the judgment as a form of moral sanction. This multifaceted approach aims to hold corporations accountable and deter future misconduct, considering both financial and reputational consequences. (Korkka-Knuts & Melander, 2025). This flexible approach reflects an understanding that corporate crime requires sanctions focused on prevention and remediation, not just retribution.

In comparison, Indonesia lags behind in integrating principles and instruments of corporate criminal liability. While the U.S. and the Netherlands have relatively established systems of proof, principles of liability, and sanction structures, Indonesia is still in a stage of regulatory reform that has not been accompanied by institutional readiness and law enforcement resources.

Enforcement of corporate criminal law in Indonesia also faces challenges in terms of law enforcement capacity and a legal culture that is not yet fully supportive. Improvements in human resources and synergy among law enforcement agencies are necessary for the effective implementation of the new Criminal Code's provisions. (Wijaksana, 2020).

However, Indonesia's new Criminal Code (KUHP), coming into effect in 2026, presents a significant opportunity for reform. By drawing on the principles of vicarious liability from the U.S. and the functional approach from the Netherlands, Indonesia can develop a hybrid system suited to its national legal characteristics. The implementation of these principles requires support from guidelines for prosecutors and judges, as well as technical training for investigators and other law enforcement personnel.

By understanding the differences and advantages of other countries' legal systems, Indonesia can develop a more effective and adaptive model of corporate criminal liability to address evolving corporate crime. This is crucial for improving corporate

accountability and providing a strong deterrent effect in criminal law enforcement.

In summary, the regulation of corporations as criminal legal subjects in these three countries demonstrates a rich and contextual variation in approach. The U.S. emphasizes employment relationships, the Netherlands focuses on institutional structure, and Indonesia is transitioning from a sectoral approach to a more integrated system. Learning from the U.S. and the Netherlands will be essential in shaping a stronger, more effective, and fairer system of corporate criminal liability in Indonesia.

Adoption of United States and Dutch Corporate Criminal Law Enforcement Strategy

Indonesia faces significant challenges in prosecuting corporate crime due to the absence of a holistic system for corporate criminal liability. Therefore, the practices of countries with more established systems, such as the United States and the Netherlands, serve as important references. While these two countries have fundamentally different approaches, both have proven effective in prosecuting corporations for criminal acts. Consequently, Indonesia needs to adopt key elements from their systems while considering its national legal characteristics.

From the U.S. legal system, the principle of vicarious liability is a key point that Indonesia can adopt. This principle allows corporations to be prosecuted for the actions of their employees performed within the scope of their work and for the benefit of the corporation. Applying this principle significantly aids in prosecuting corporate crimes committed by managers or employees without needing to prove direct involvement by the board of directors.(Rodliyah et al., 2021). In Indonesia, this approach can be implemented as a basis for expanding criminal liability to corporate entities.

Furthermore, Indonesia can adopt the mechanism of establishing compliance programs as a form of mitigation and prevention of corporate crime. In the United States, the existence of a compliance program can mitigate punishment or even be a reason for not imposing a criminal penalty if it is proven that the company has genuinely prevented violations from occurring.(Febriansyah, 2024). This concept is crucial for implementation in Indonesia to encourage corporations to build strong internal oversight systems.

Another U.S. practice worth adopting is the use of corporate monitorship—the appointment of an independent monitor by the state to oversee a company's internal reforms after conviction. (Khanna & Dickinson, 2007). This practice has proven effective in preventing repeat offenses, as demonstrated in cases involving large corporations such as Boeing and Volkswagen. Indonesia can implement a similar mechanism as part of corporate ethics rehabilitation and restoration after a criminal conviction.

In addition, the United States also applies diverse and innovative criminal sanctions against corporations, including large fines, restrictions on business activities, and even the concept of the "corporate death penalty," which prohibits a corporation from operating in specific sectors. (Zakaria et al., 2024). Such sanctions

can serve as a lesson for Indonesia to expand the types of penalties that can be imposed on corporations that commit criminal acts. Indonesia can also adopt the integrated inter-agency law enforcement cooperation mechanisms used in the United States. For example, the coordination between the FBI, the Department of Justice, and other agencies in handling corporate and cybercrime cases has proven effective in investigation and prosecution. (Sinaga, 2022). This type of synergy is essential to address the complexity of corporate crime, which often involves various sectors and jurisdictions.

From the Dutch legal system, the functionele daderleer approach, or the functional role reading within an organization, can be adopted. This approach simplifies proof by focusing on the context of the organizational structure rather than solely on individual intent. (Kesuma et al., 2024). This allows Indonesian law enforcement to avoid the difficulty of identifying individual perpetrators within complex corporate structures.

The Netherlands also emphasizes the importance of clear and structured evidentiary mechanisms in corporate criminal cases. This helps law enforcement easily gather evidence and legally prove corporate involvement in court. (Sachruddin et al., 2025). Indonesia can develop more specific and adaptive standards of proof for corporate cases.

Furthermore, the Netherlands applies a preventative approach through strict regulations and continuous corporate oversight, including mandatory reporting and transparent internal audits. This can inspire Indonesia to strengthen the role of internal and external oversight in preventing corporate crime. (Saputra et al., 2025).

Indonesia could emulate the Netherlands' more robust approach to corporate sanctions, including measures like company dissolution, suspension of operations, or public announcement of verdicts. Such sanctions offer a stronger deterrent effect and promote social accountability. Currently, Indonesian sanctions are largely limited to fines, proving ineffective in deterring corporate crime. (Jon Vic et al., 2025).

Indonesia should also follow the Netherlands' example by explicitly integrating corporations as criminal subjects within general criminal law, not just sectoral laws. This would reduce reliance on often-inconsistent sectoral regulations. While the new Indonesian Criminal Code (KUHP) has made a start, it needs strengthening through implementing regulations and technical guidelines.

Both the U.S. and Dutch approaches highlight the importance of a multidisciplinary approach to corporate investigations, including financial forensic experts, investigative accountants, and data analysts. Indonesian investigations often rely on conventional methods, insufficient for the complex financial and administrative structures involved in corporate crime. Updating this approach is crucial for improved evidentiary effectiveness.

Furthermore, both countries actively develop corporate violation databases and corporate legal risk rating systems accessible to authorities and the public. This

transparency creates social and reputational pressure for corporate compliance. Indonesia could develop a similar system as part of its corporate legal reforms based on openness and public accountability.

In summary, Indonesia can learn from the U.S.'s regulatory firmness and the Netherlands' systemic approach. Integrating these principles, combined with updates to the new KUHP, involving technical sectors in investigations, and enhancing law enforcement capacity, will strengthen Indonesia's corporate criminal justice system. This reform is vital to address the increasingly complex challenges of corporate law in the globalized era

4. Conclusion

A comparative study of corporate criminal liability in Indonesia, the United States, and the Netherlands reveals significant disparities in their regulatory and enforcement approaches. Indonesia's explicit recognition of corporations as criminal subjects is relatively new, enshrined in the 2022 Criminal Code (KUHP), but implementation faces conceptual and practical challenges. The previously prevalent sectoral approach lacks consistency in proving and sentencing corporate entities. In contrast, the U.S. has long implemented vicarious liability, holding corporations accountable for employee actions, supported by structured legal practices through the Federal Sentencing Guidelines for Organizations (FSGO). The Netherlands, employing the *functionele daderleer*, emphasizes the organization's functional involvement in criminal acts, simplifying collective and contextual attribution of blame.

The new Indonesian Criminal Code (Law No. 1 of 2023) represents significant progress by explicitly recognizing corporations as criminal subjects, abandoning the previous principle of *societas delinquere non potest*. However, implementation faces challenges including a lack of an integrated system, reliance on sectoral approaches, and limited law enforcement capacity. The U.S. employs a firm vicarious liability principle, holding corporations responsible for employee actions within their scope of work without requiring proof of direct management involvement. While effective, this carries the risk of unduly burdening corporations.

The Netherlands, through Article 51 of the *Wetboek van Strafrecht* (WvS), has a more mature system comprehensively regulating corporate criminal liability. This article allows corporations to be prosecuted for any crime with a logical connection to corporate activity, while differentiating evidentiary mechanisms between corporations and individuals. The Dutch model emphasizes flexibility via an open approach, allowing courts to assess the "reasonable connection" between the crime and the corporation, facilitating contextual case handling.

This comparison shows Indonesia lags in system integration and clear evidentiary mechanisms. The new KUHP hasn't fully adopted international best practices, such as strict liability for environmental or economic crimes, effective in the Netherlands and the U.S. The absence of a specialized corporate crime unit, like the U.S.'s Corporate Crime Unit, is a structural weakness in Indonesian law enforcement.

Indonesia can learn from both systems. From the U.S., it can adopt vicarious liability, compliance programs, and post-conviction independent oversight (corporate monitorship), all proven to enhance corporate accountability and encourage internal improvements. From the Netherlands, a structural approach to criminal responsibility and the willingness to impose additional sanctions like dissolution or public announcements of verdicts can provide strong deterrence. The Netherlands' systemic approach highlights the need for evidence not solely reliant on individual actors, but on company operations and organization.

Therefore, Indonesia needs to expedite the creation of implementing regulations for the new KUHP, technically explaining the form, limits, and procedures for corporate criminal liability. The government, particularly law enforcement (prosecutors, police, courts), needs intensive training on corporate crime characteristics, including technology-based investigation methods and financial forensics. Guidelines for establishing and evaluating corporate compliance programs should be developed as a form of preventative responsibility. A national database of corporate offenses, including open legal records and a compliance ranking system, should be created as part of transparency and public accountability reforms.

By selectively and contextually adopting key elements from the U.S. and Dutch systems, Indonesia can strengthen its legal system in addressing increasingly complex and harmful corporate crime. This reform is not just about improving norms, but about a paradigm shift viewing corporations as entities not immune to the law and subject to modern criminal justice principles.

Recommendations to Strengthen Indonesia's Corporate Criminal Justice System:

1. Adopt an Integrated Dutch-Style Model: Revise the KUHP to comprehensively integrate corporate criminal liability, similar to Article 51 WvS, including specific evidentiary mechanisms and progressive sanctions (fines, license suspension, dissolution).
2. Strengthen Vicarious Liability: Explicitly adopt vicarious liability in the KUHP to simplify prosecution without burdening law enforcement with proving board involvement.
3. Establish a Special Task Force: Create a specialized corporate crime unit integrated with the police, prosecution, and OJK (Financial Services Authority), similar to the U.S.'s Financial Crimes Enforcement Network (FinCEN), to improve coordination and investigative capacity.
4. Implement Strict Liability for Specific Crimes: Adopt strict liability in sectoral laws (environment, taxation) to ensure automatic corporate responsibility for violations without proving fault.
5. Harmonize Sectoral Regulations: Align corporate criminal regulations in the KPK Law, Environmental Law, and Banking Law with the new KUHP to avoid overlap and inconsistency.
6. Enhance Law Enforcement Capacity: Provide intensive training for judges,

prosecutors, and investigators on the complexities of corporate crime, including the use of digital technology and forensic accounting.

7. Incentivize Corporate Compliance: Introduce plea bargaining and corporate compliance programs as a basis for reduced penalties, as implemented in the U.S., to encourage transparency and internal prevention.
8. Strengthen Multi-Sectoral Oversight: Establish an independent oversight body focused on corporate audits, similar to the Dutch Authority for Financial Markets (AFM), to proactively monitor legal compliance.
9. Public Education and Whistleblower Reporting: Raise public awareness through campaigns and provide legal protection for whistleblowers to encourage public participation in uncovering corporate crime.
10. Periodic Legal System Evaluation: Conduct periodic reviews (every 3-5 years) to assess the effectiveness of the new KUHP and adapt it to global developments, including cybercrime and transnational crime trends.

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