



UDC 34

REGULATING THE CRIMINAL LIABILITY OF POLITICAL PARTIES REGARDING CORRUPTION OF FINANCIAL ASSISTANCE FOR POLITICAL PARTIES

Assiddiq Hasbi, Madjid Abdul, Aprilianda Nurini

Master's Study Program, Faculty of Law, University of Brawijaya, Malang, Indonesia

*E-mail: hasbi.asd96@gmail.com

ABSTRACT

Political parties are fundamental pillars of democracy and serve as vehicles for gaining political power within the state. They play a vital role in national development, leading to the establishment of the Political Parties Law to provide a legal framework for their existence. This law also facilitates state financial assistance to political parties, sourced from the National Budget (APBN) and Regional Budget (APBD). With this support comes a responsibility for political parties to submit accurate and transparent reports on how the funds are used. However, instances of misuse and corruption involving these funds are not uncommon. While criminal liability for such corruption typically falls on party officials, the Anti-Corruption Law provides a basis for holding the political parties themselves accountable. This leads to a critical issue of regulatory ambiguity, raising two key questions. First, can political parties be classified as corporations in corruption cases involving state financial assistance? Second, what form of regulation can provide legal certainty regarding the criminal liability of political parties as a corporation in corruption cases involving state financial assistance? Through normative legal research, this study finds that political parties can indeed be classified as corporations under the Anti-Corruption Law, based on both their normative status and identification theory. It also calls for regulatory reforms to establish the criminal liability of political parties. This includes amending the Political Parties Law and related regulations to ensure both political parties and their officials are held accountable in corruption cases involving state financial assistance.

KEY WORDS

Regulation, criminal liability, political party, corruption crime, state financial assistance.

Constitutionally, based on the 1945 Constitution of the Republic of Indonesia (hereinafter referred to as the 1945 Constitution), political parties are instruments used to gain power in the state. This is outlined explicitly in Article 6A paragraph (2) and Article 22E paragraph (3) of the 1945 Constitution. In other words, political parties play a crucial role in the functioning of the state, in line with their nature as manifestations of democratic values. This is also supported by the view of Ann-Kristin Kolln (Kolln, 2014), stating, "Political parties play a major role in democratic processes."

Based on this, political parties are regulated through Law Number 2 of 2008 concerning Political Parties, as amended by Law Number 2 of 2011 concerning Amendments to Law Number 2 of 2008 concerning Political Parties (hereinafter referred to as the Political Parties Law). The legal framework concerning political parties and the specific regulation of political parties in law also carries legal consequences. One such legal consequence is that the state accommodates the needs of political parties, including their funding. This aligns with Van Biezen's view (Samuel et al., 2021), stating, "Those who support state funding of parties express that political parties are integral parts of the democratic process and governance." The normative provisions on financial assistance for political parties sourced from the state (National and Regional Budgets) are stipulated in Article 34 of the Political Parties Law.

According to Titi Anggraini (Supriyanto & Wulandari, 2012), the existence of political parties inherently carries the potential for obtaining illegal funds, ranging from donations as a form of money laundering to the misuse of budgets sourced from the National Budget (APBN) and Regional Budget (APBD). This implies that the financial assistance provided by the state to political parties is prone to misuse, potentially leading to acts of corruption. Even



though there is an obligation to submit annual financial reports on the receipt and expenditure of funds sourced from the APBN and APBD, as stipulated in Article 13 letter i of the Political Parties Law, this is not followed by clear sanctions. Only administrative sanctions are imposed in the event of improper use of funds sourced from the APBN and APBD. Referring to Articles 2, 3, and 20 of Law Number 31 of 1999 concerning the Eradication of Corruption as amended by Law Number 20 of 2001 (hereinafter referred to as the Anti-Corruption Law), there is a potential avenue for holding political parties criminally liable as organizations or institutions.

This is where the legal issue arises, specifically the lack of clarity regarding the criminal liability of political parties. The existing regulations concerning the potential misuse of party funds sourced from the APBN and APBD seem to focus only on administrative responsibility, attaching administrative sanctions. However, there is likely to classify political parties as corporations, thus enabling their criminal liability as legal entities rather than burdening individual administrators. A comprehensive study is needed on this issue based on two key questions: First, can political parties be classified as corporations in corruption involving state financial assistance? Second, what kind of regulations can provide legal certainty regarding the criminal liability of political parties as corporations in corruption cases involving state financial assistance?

METHODS OF RESEARCH

This research is normative legal research based on the issue of unclear norms, particularly regarding the criminal liability of political parties. It is supported by two approaches: statutory and conceptual. The analysis is conducted descriptively, relying on legal interpretation, specifically systematic and extensive interpretation.

RESULTS AND DISCUSSION

Qualification for Political Parties as Corporations in the Context of Corruption Crime Sourced from State Financial Assistance. The state is fundamentally an organization of power. Some state institutions are filled by political offices, such as the President and Vice President, and the House of Representatives. Political parties were established to serve as a vehicle for attaining power positions within the state, as affirmed in the 1945 Constitution. The existence of political parties essentially reflects the principles of democracy in Indonesia. This aligns with the views of Carothers (Sakyi et al., 2015), who stated that “democracy cannot function without political parties.” It becomes relevant when the state provides financial assistance to political parties, from the national to regional levels, to maintain the existence of political parties and democracy.

From the Finance Ministry’s perspective (Kementerian Keuangan Republik Indonesia, 2020), through the Directorate General of Budget, there are five reasons for the necessity of financial support through the State Budget (APBN) and the Regional Budget (APBD) for political parties: first, to increase the volume and quality of human resource development within political parties; second, to promote the decentralization of political party authority, fostering innovation and independence; third, to encourage improvements in the recruitment and promotion systems of political party cadres; fourth, to eliminate the practice of transactional politics or money politics; fifth to enhance the quality of public political participation through political education. This indicates that political parties are a crucial component of a country. These reasons reflect the idealistic side of democratic principles.

Although financial assistance is provided, it does not mean it is granted without conditions. There is a mechanism of financial accountability that political parties must follow as recipients. This is inseparable from the fact that the funds come from the State Budget and Regional Budget, which are essentially part of 'public money.' Therefore, there must be clear accountability to prevent political parties' misuse of these funds. This is evidenced by findings from the Financial State Audit Agency of Indonesia (BPK) by the UJDIH BPK Team of the Central Kalimantan Provincial Representative regarding irregularities in the use of



funds. Some political parties have reported financial assistance from the state without using it for its intended purpose. Similarly, proof of expenditure is often not supported by records of transactions (Tim UJDIH BPK Perwakilan Provinsi Kalimantan Tengah, 2018). Interestingly, when there are findings or indications of misuse of funds by political parties, only administrative sanctions are imposed, as regulated in Article 47 paragraph (3) of the Political Parties Law, which states:

Violations of the provisions referred to in Article 13 point (i) are subject to administrative sanctions in the form of suspension of State Budget/Regional Budget assistance until the Government receives the report in the relevant fiscal year.

Further investigation shows that corruption involving political parties is often borne by their administrators. One example is Verdict Number 33/Pid.Sus-TPK/2018/PN Pal., which illustrates the criminal liability imposed on a regional party leader. In this case, the defendant, Hasbie, who was the Chairman of the Regional Leadership Council (DPC) of Partai Hanura in Parigi Moutong Regency, was found guilty of corruption as per Article 3 of the Anti-Corruption Law, involving the misuse of state financial aid. However, the burden of criminal liability was only focused on the individual administrator, while the political party itself, an independent entity, was not held criminally liable. Article 20, paragraph (1) of the Anti-Corruption Law states that in cases where corruption is committed by or on behalf of a corporation, legal action and punishment may be imposed on the corporation and/or its administrators.

From Utrecht's perspective (Ali, 2003), a corporation is a group of people who act together as a legal subject in legal interactions. A corporation is a legal entity composed of members but possesses its rights and obligations separate from those of its individual members. When correlated with political parties, which are established with their own Articles of Association/Bylaws (AD/ART), political parties are given their own rights and obligations. Moreover, Article 3, paragraph (1) of the Political Parties Law explicitly states, "A political party must be registered with the Ministry to become a legal entity." As a legal entity, political parties have a separation between the rights and obligations of their administrators/members and the rights and obligations of the entity itself. This is further emphasized in Articles 12 and 13 of the Political Parties Law, which explicitly regulate the rights and obligations of political parties. Therefore, in terms of accountability, there should also be a separation between the personal accountability of individuals/administrators and the corporate accountability of the political party.

Based also on Article 1, point 1 of the Anti-Corruption Law, which states, "A corporation is a collection of people and/or wealth organized, whether it is a legal entity or not." Furthermore, in the general explanation of the Anti-Corruption Law, it is explained that "a new development regulated in this Law is that corporations can be subjects of criminal acts of corruption and can be subject to sanctions. This was not regulated in Law Number 3 of 1971." This explicitly shows that political parties can be qualified as corporations, where the burden of criminal liability falls not only on individuals/administrators but also on the political party itself. That is, a political party is a legal subject vested with its own rights and obligations.

The affirmation of political parties as corporate legal subjects is also based on the United Nations Convention Against Corruption of 2003 (UNCAC), which was ratified by Indonesia through Law of the Republic of Indonesia Number 7 of 2006 concerning the Ratification of the United Nations Convention Against Corruption, 2003. Article 26 of the UNCAC emphasizes, among other things:

- Each State Party shall adopt such measures as may be necessary, consistent with its legal principles, to establish the liability of legal persons for participation in the offences established in accordance with this Convention;
- Subject to the legal principles of the State Party, the liability of legal persons may be criminal, civil, or administrative;
- Such liability shall be without prejudice to the criminal liability of the natural persons who have committed the offences;



- Each State Party shall, in particular, ensure that legal persons held liable in accordance with this article are subject to effective, proportionate, and dissuasive criminal or non-criminal sanctions, including monetary sanctions.

Based on these provisions, it should be a shared commitment not only to impose criminal liability on individuals or party officials in cases of misuse of state funding for political parties but also on political parties as legal entities or corporations. Given the provisions of Article 20, paragraph (1) of the Anti-Corruption Law, there is the phrase "and/or," which means alternative/cumulative (Efendi & Susanti, 2020). This means there is a legal loophole that could serve as a basis to hold political parties liable as legal subjects, in addition to their officials. Therefore, cases such as the one decided in Verdict Number 33/Pid.Sus-TPK/2018/PN Pal., should also be able to implicate the political party.

On the other hand, the argument supporting the view that political parties can be qualified as corporations/legal entities in cases involving the misuse of state financial aid is based on Hart's approach (Jaya, 2017), which views corporations as contrafactual entities. This is reinforced by the opinion of Abidin (Abidin, 1983) who states that a corporation is essentially a group of people given a legal personality to achieve specific goals. The actions taken by individuals or officials within a corporation are, in essence, actions of the corporation itself, primarily when the officials act on behalf of the corporation, not as private individuals. This becomes relevant when dealing with political parties with specific visions and missions as outlined in their statutes and bylaws, per the Political Parties Law.

Furthermore, by examining the elements of a corporation (Projodikoro, 2003), such as having separate assets, an organization established for specific purposes, and officials who control and manage it, it can be concluded that political parties, according to their regulations, can indeed be classified as corporations.

However, it must be acknowledged that even though political parties can be philosophically (based on essence), juridically (based on regulations), and sociologically qualified as corporations, there is still a lack of boldness to fully hold political parties accountable in corruption cases involving the misuse of state financial assistance. This reluctance stems from the lingering doctrine of mens rea and the association of wrongdoing with individuals. Consequently, law enforcement often focuses on individual criminal liability (Wangga, 2018). According to Artijdo Alkostar (Setyawan, 2019), law enforcement should have the courage to implicate corporations in corruption cases. Even Tama S. Langkun from Indonesia Corruption Watch (Setyawan, 2019) argues that political parties benefiting from corruption should also be held liable, and law enforcement should prosecute political parties as well. Zulkifli Aspan (Aspan & Suwandi, 2020) similarly asserts that the Corruption Eradication Commission (KPK) has not been bold enough to charge political parties with corruption cases. The KPK only targets party elites but does not pursue criminal liability for the political parties themselves, even though funds have flowed into political parties in several investigated cases.

The classification of political parties as corporations/legal entities that can be held criminally liable is theoretically aligned with the identification theory in criminal law, which states that legal entities/corporations can act and be held accountable like natural persons (Wahyu, 2014). A corporation or legal entity is an artificial unity that can only act through its officials, who are considered the "directing mind" of the legal entity (Reksodiputro, 2007b). If a crime is committed by the officials of a corporation/legal entity who are the directing minds, then liability can be imposed on the corporation (Sjahdeini, 2011). This means that when an official of a political party commits a crime involving the misuse of state financial assistance, criminal liability can also be imposed on the political party, not just on the official. Based on this analysis, it is reaffirmed that political parties inherently meet the elements/qualifications of a corporation and can be held criminally liable.

Regulation based on Legal Certainty regarding Criminal Liability of Political Parties as Corporations in the Context of Corruption Crime Sourced from State Financial Assistance. The imposition of criminal liability on political parties remains hindered by normative issues. After analyzing the sub-discussion above, if political parties can be qualified as corporations, this sub-discussion focuses on the need for clear legal regulations concerning the criminal



liability of political parties. This is because the core legal issue lies in the lack of clarity in the regulations, which results in the inability to hold political parties criminally liable.

According to Teguh Winarso (Winarso & Serikat Putra Jaya, 2020), there are at least two main reasons for the lack of clarity in imposing criminal liability on corporations (including political parties). First, the principle of fault, especially as it pertains to individuals, is still strongly upheld. This principle results in a paradigm that makes it difficult to prove guilt when a corporation (political party) is involved as a separate legal subject. As a result, liability is only imposed on individuals or officials of the corporation (political party). Second, the existing regulations do not fully provide clarity on whether political parties can be held criminally liable, particularly in cases related to the corruption of state financial aid. Additionally, there is a lack of synchronization between regulations, making it difficult to hold political parties accountable as corporations in cases involving the misuse of state financial aid.

Regarding the first issue, the analytical basis was explained in the first sub-discussion, supported by the theoretical foundation of identification theory and the theory of functional perpetration (*functioneel daderschap*). Concerning the second issue, it must be acknowledged that the regulations do not fully provide clarity.

In this study, the perspective on political parties relates to cases of corruption involving state financial aid for political parties. Article 13 letter i of the Political Parties Law explicitly states that political parties are obligated to submit annual reports on the receipt and expenditure of funds sourced from the State Budget (APBN) and the Regional Budget (APBD) to the government, after being audited by the State Audit Agency (BPK). However, Article 47 paragraph (3) of the Political Parties Law states that violations of Article 13 letter i only result in administrative sanctions. Furthermore, Government Regulation Number 5 of 2009 concerning Financial Aid to Political Parties, as last amended by Government Regulation Number 1 of 2018 (hereinafter referred to as the Financial Aid Regulation for Political Parties), and Minister of Home Affairs Regulation Number 36 of 2018, as amended by Minister of Home Affairs Regulation Number 78 of 2020, concerning the Procedures for Calculating, Budgeting in the Regional Budget, and the Administration of Financial Aid for Political Parties (hereinafter referred to as Home Affairs Ministerial Regulation 78/2020), provide further technical provisions regarding the accountability for the use of state financial aid. However, these existing regulations further emphasize the separation of accountability between political parties and their officials.

Based on these regulations, political parties as legal entities/corporations are only held administratively accountable, while political party officials can be held criminally liable. This is evident in Articles 12 and 13 of the Financial Aid Regulation for Political Parties, which state:

Article 12:

- Political parties shall prepare accountability reports on the receipt and expenditure of funds sourced from APBN/APBD financial aid.
- To prepare the accountability report referred to in paragraph (1), political parties shall maintain proper accounting records and retain evidence of the receipt and expenditure of financial aid funds.

Article 13:

- Political parties shall submit annual accountability reports on the receipt and expenditure of funds sourced from APBN/APBD financial aid to the government after being audited by the State Audit Agency (BPK).

These provisions explicitly mention "political parties," indicating that political parties are regarded as distinct legal subjects/entities. However, the technical regulations outlined in Home Affairs Ministerial Regulation 78/2020 only impose responsibility (including potential criminal liability) on the officials. This is further emphasized in Article 14 paragraph (3) letter h of Home Affairs Ministerial Regulation 78/2020 regarding the completeness of documents for financial aid applications, which requires:

(h) A statement letter from the political party chairman declaring formal and material responsibility for the use of political party financial aid funds and willingness to be prosecuted in accordance with applicable laws if providing false information. This letter must be signed



by the Chairman, Secretary-General, and Treasurer or other relevant officers on political party letterhead with a valid stamp.

The phrase “the chairperson of the political party who declares formal and material responsibility for the use of political party financial aid and is willing to be prosecuted in accordance with the law” signifies that the party chairperson or officials will bear full responsibility and are prepared to face legal, including criminal, consequences if they provide false information, or, in other words, are suspected of corruption. The provision rooted in the Political Parties Law, which only imposes administrative sanctions, ultimately leads to a separation of responsibilities. This results in the release of criminal liability from the political party as a corporation. The political party’s responsibility is limited to administrative accountability, while the officials may be subject to criminal liability.

This regulatory condition fundamentally cannot be separated from the paradigm contained in the Criminal Code, which does not recognize corporations as legal subjects, as stipulated in Article 59 of the Criminal Code. Although it can be understood that the Anti-Corruption Law is a special regulation, law enforcement still tends to refer to the Criminal Code paradigm. This also highlights inconsistencies in the regulatory framework, leading to a lack of synchronization between regulations. This aligns with Mardjono's view (Reksodiputro, 2007a), which states that Article 59 of the Criminal Code could recognize corporations (including political parties) as perpetrators. However, criminal liability would still be imposed on the officials.

Furthermore, Mardjono (Reksodiputro, 2007b) classifies three models of corporate criminal liability: (a) the corporate officials as the perpetrators, and the officials are held responsible; (b) the corporation as the perpetrator, and the officials are held responsible; (c) the corporation as the perpetrator, and the corporation is held responsible. In relation to the existing regulatory framework for the criminal liability of political parties in cases of state financial aid corruption, the current condition falls under the model where the corporation is the perpetrator, but the officials are held responsible. However, political parties should already be qualified as separate legal entities.

Comparing this with Sutan Remy's opinion (Sjahdeini, 2011), Remy's view is based on the perspective of justice for society, where the benefits derived from corrupt acts are not solely enjoyed by the officials but also by the corporation. Conversely, the officials can hide behind the corporate name if only the corporation is held criminally liable. Therefore, imposing criminal liability on the corporation and its officials is more appropriate.

Based on this perspective, it is indeed more appropriate for the criminal liability of political parties to be imposed on the political party and its officials. Another critical consideration is the purpose of punishment to ensure public order, create societal stability, and provide a deterrent effect for perpetrators, preventing the recurrence of similar criminal acts (Maculan & Gil Gil, 2020).

On the other hand, Law No. 1 of 2023 concerning the Criminal Code (Criminal Code Law 1/2023), which will replace the Criminal Code and be implemented in 2025, presents a different paradigm. Article 45, paragraph (1) of Criminal Code Law 1/2023 clearly states that corporations are criminal legal subjects. Furthermore, Article 118 of Criminal Code Law 1/2023 also mentions penalties for corporations, including both principal and additional penalties. This means that, normatively, the existence of corporations (including political parties) is explicitly recognized as entities that can bear criminal liability. However, these regulations may produce the same outcomes as the current situation unless changes are made to the model of accountability, particularly in cases of corruption involving state financial aid for political parties, especially when considering Article 45, paragraph (2) of Criminal Code Law 1/2023, which qualifies the forms of corporations, such as limited liability companies, foundations, cooperatives, state-owned enterprises, firms, and associations. Interestingly, these forms are all regulated by specific (special) laws. To build consistency in corporate criminal liability, political parties should also be explicitly mentioned. This indicates the need for regulatory changes to impose criminal liability on political parties, especially in state financial aid corruption cases.



Based on the analysis presented, the fundamental regulatory changes should be directed towards the Political Parties Law, the Financial Aid Regulation for Political Parties, and the Home Affairs Ministerial Regulation 78/2020. Specifically, changes should be made to explicitly impose criminal liability on political parties, not just administrative responsibility. In the Political Parties Law and the Financial Aid Regulation for Political Parties, at least one clause should be included stating that “Political parties can be prosecuted in accordance with the law if there is negligence in the use of political party financial aid sourced from APBN/APBD.” Furthermore, in Home Affairs Ministerial Regulation 78/2020, a clause should also be added as a requirement for applying for financial aid, which states: “a statement document of formal and material accountability by the political party for the use of political party financial aid funds, and a willingness to be prosecuted in accordance with the law.”

These changes are necessary because they serve as the gateway to strengthening the criminal liability of political parties. As previously mentioned, the current regulations regarding political party financial aid lead to a separation of responsibilities. Political parties are only held administratively accountable, while political party officials may continue to face criminal liability. This regulatory framework could be exploited as a loophole to avoid having political parties accountable, as administrative resolution is considered sufficient. This is why changes to the existing regulations are essential.

Moreover, if we consider the procedural law based on Supreme Court Regulation Number 13 of 2016 concerning Procedures for Handling Criminal Cases Involving Corporations (hereinafter referred to as Supreme Court 13/2016), it can be seen that this regulation provides procedural readiness to hold political parties accountable as corporations in criminal cases, especially in instances of corruption involving financial aid from the state, sourced from the APBN/APBD. For instance, when referring to Article 4, paragraph (2) of Supreme Court 13/2016, which outlines the basis for assessing/determining corporate fault (including that of political parties), the following points can be correlated: When a political party gains profit or benefit from the criminal act or the criminal act is committed for the corporation's benefit. These profits or benefits can be measured, such as through the receipt of a certain amount of money sourced from state financial aid (APBN/APBD); the political party is aware of and allows the occurrence of corrupt practices involving state financial aid committed by its officials/members; the political party fails to take action or preventive measures to mitigate larger impacts and ensure compliance with applicable laws to avoid acts of corruption.

Of course, this procedural readiness will not be consistently realized if the formal regulations serving as the gateway still separate responsibilities. Based on Roscoe Pound's paradigm (Pound, 1961) with his theory of law as a social engineering tool, the law (in the sense of legislation) must be directed toward creating a better societal order. In this context, the regulations regarding the criminal liability of political parties must be formulated to provide legal certainty. This means that a legal basis must be established that is synchronized and does not separate criminal liability by placing it solely on the individual/officials of the political party but also on the political party as a corporation/legal entity.

CONCLUSION

In essence, political parties can be qualified as corporations/legal entities that bear criminal liability. A political party, as a manifestation of democracy, contributes to national development. Normatively, the Political Parties Law has explicitly stated that political parties are legal entities. Sociologically, political parties benefit society, particularly within the framework of democracy. Theoretically, based on the identification theory in criminal law, political parties can be qualified as entities that act on their own. The officials of a political party act based on the vision and mission established in the party's statutes and bylaws (AD/ART).

Changes to the regulations are necessary to clarify the criminal liability of political parties. Fundamental changes to the Political Parties Law should include an explicit provision



stating that “Political parties can be prosecuted in accordance with the law if there is negligence in the use of political party financial assistance sourced from the Regional Budget/National Budget.” Likewise, changes should be made to the technical regulations, such as Home Affairs Ministerial Regulation 78/2020, to emphasize the requirement for a “document of formal and material accountability from political parties for the use of state fund, with a declaration of willingness to be prosecuted in accordance with the law.” This would eliminate the current separation where political parties are only held administratively accountable, while their officials may face criminal liability. Instead, a cohesive and synchronized understanding should be established across relevant regulations, ensuring that in cases of corruption involving state financial assistance, both the political party and its officials can be held criminally liable.

REFERENCES

1. Abidin, Z. (1983). Bunga Rampai Hukum Pidana. Pradnya Paramita.
2. Ali, C. (2003). Badan Hukum. Alumni.
3. Aspan, Z., & Suwandi, W. (2020). Menjerat Kader, Melepas Partai Politik; Pertanggungjawaban Pidana Partai Politik Dalam Kasus Tindak Pidana Korupsi. *Al-Adalah: Jurnal Hukum Dan Politik Islam*, 5(1), 57–78.
4. Efendi, A., & Susanti, D. O. (2020). Makna dan Problematik Penggunaan Term “Dan”, “Atau”, “Dan/Atau”, “Kecuali”, dan “Selain” dalam Undang-Undang. *Jurnal Legislasi Indonesia*, 17(4), 391–406.
5. Jaya, N. S. P. (2017). Pembaharuan Hukum Pidana. Pustaka Rizki Putra.
6. Kementerian Keuangan Republik Indonesia. (2020). Bantuan Keuangan Partai Politik. Social Media Source.
7. Kolln, A.-K. (2014). The Value Of Political Parties To Representative Democracy. *European Political Science Review*, 1(4), 1–21.
8. Maculan, E., & Gil Gil, A. (2020). The Rationale and Purposes of Criminal Law and Punishment in Transitional Contexts. *Oxford Journal of Legal Studies*, 40(1), 132–157.
9. Pound, R. (1961). *An Introduction To The Philosophy of Law*. Yale University Press.
10. Projodikoro, W. (2003). *Asas-Asas Hukum Pidana di Indonesia*. Refika Aditama.
11. Reksodiputro, M. (2007a). *Kemajuan Pembangunan Ekonomi dan Kejahatan Kumpulan Karangan*. Pusat Pelayanan Keadilan dan Pengabdian Hukum.
12. Reksodiputro, M. (2007b). *Pembaruan Hukum Pidana, Kumpulan Karangan*. Pusat Pelayanan Keadilan & Pengabdian Hukum Lembaga Kriminologi Universitas Indonesia.
13. Sakyi, Agomor, & Appiah. (2015). *Funding Political Parties in Ghana: Nature, Challenges and Implications*. International Growth Centre.
14. Samuel, M., Halidu, M., & Festus, O.-A. (2021). Perspectives On State Funding Of Political Parties And The Consolidation Of Constitutional Democracy In Ghana, Africa. *African Journal of Political Science and International Relations*, 15(3), 120–130.
15. Setyawan, V. P. (2019). Pertanggungjawaban Pidana Partai Politik dalam Tindak Pidana Korupsi. *Justitia Et Pax*, 35(1), 67–80.
16. Sjahdeini, S. R. (2011). *Pertanggungjawaban Pidana Korporasi*. Grafiti Pers.
17. Supriyanto, D., & Wulandari, L. (2012). *Bantuan Keuangan Partai Politik: Metode Penetapan Besaran, Transparansi, Akuntabilitas Pengelolaan*. Yayasan Perludem.
18. Tim UJDIH BPK Perwakilan Provinsi Kalimantan Tengah. (2018). *Partai Politik dan Akuntabilitas Keuangan Publik*. BPK Kalimantan Tengah. <https://kalteng.bpk.go.id/wp-content/uploads/2018/09/Partai-Politik-dan-Akuntabilitas-Kuangan-Publik.pdf>.
19. Wahyu. (2014). *Pertanggungjawaban Pidana Partai Politik Yang Melakukan Tindak Pidana*. *Arena Hukum*, 7(2), 247–269.
20. Wangga, M. S. E. (2018). *Pertanggungjawaban Pidana Partai Politik sebagai Badan Hukum dalam Tindak Pidana Korupsi*. *Jurnal Integritas*, 4(2), 255–278.
21. Winarso, T., & Serikat Putra Jaya, N. (2020). *Identifikasi Undang-Undang Yang Memiliki Kaitan Dengan Subjek Hukum Korporasi*. *Jurnal Meta Yuridis*, 3(1), 23–37.