

## Literature Study of Medan District Court Decisions: Dialectics of Corporate Liability Theory and Legal Certainty in the Crime of Falsification of Customs Documents

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### ABSTRACT

Customs crimes in the form of document falsification are economic crimes that threaten fiscal stability and market sovereignty in strategic areas such as North Sumatra. This study aims to analyze the construction of judges' interpretations of the elements of document falsification, the status of corporate criminal liability, and the effectiveness of sanctions as an instrument of economic protection. Using normative legal research methods through a statutory approach and a case approach, this study examines the Medan District Court Decisions Number 3981/Pid.B/2020/PN Mdn and Number 512/Pid.B/2019/PN Mdn. The results show that the judges have applied the principle of *lex specialis derogat legi generali* through the use of the Customs Law, but the interpretation used is still legalistic-formalistic. An anomaly was found in criminal liability that tends to personify errors at the operational level, without optimizing the doctrine of vicarious liability for corporations that obtain economic benefits. Furthermore, the fines imposed have not fully realized the economic defense function in providing a financial deterrent effect. This study recommends the need for judges to have the courage to pierce the corporate veil and apply proportional fines to the value of economic losses in order to guarantee legal certainty for business and the recovery of state finances in the customs sector.

## **INTRODUCTION**

Indonesia's strategic position as an archipelagic state places the customs sector at the forefront of safeguarding economic and fiscal sovereignty. In the North Sumatra region, Belawan Port plays a vital role as a regional economic growth center serving international export-import activities. However, this massive economic activity is directly proportional to the high risk of economic crimes, particularly customs-related offenses in the form of document forgery (Ramadhan, 2021). Customs documents, whether in the form of customs declarations or supporting documents such as invoices and packing lists, constitute vital legal instruments that reflect the honesty of legal subjects in fulfilling their obligations to the state (Parapat, 2025).

Normatively (*das sollen*), Law Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 on Customs has adopted the self-assessment principle, whereby service users are granted full trust to independently declare their goods data. This trust is limited by the Principle of Good Faith and the obligation to ensure the accuracy of the submitted data (Lubis et al., 2023). According to Romli Atmasasmita, economic criminal law must function both preventively and repressively to protect the state's financial interests (Atmasasmita, 2012). Therefore, Article 103 letter (a) of the Customs Law serves as an instrument to punish anyone who submits false or falsified documents, as a means of protecting against potential losses in import duties, import-related taxes (PDRI), and the entry of prohibited or restricted goods (*lartas*) (Law Number 17 of 2006 concerning Amendments to Law Number 10 of 1995 on Customs, 2006).

However, empirical reality (*das sein*) found in judicial practices at the Medan District Court demonstrates complexities in law enforcement. There is a discrepancy between the objectives of the law (justice and deterrence) and the implementation of sanctions against offenders. Two notable cases are Decision Number 3981/Pid.B/2020/PN Mdn and Decision Number 512/Pid.B/2019/PN Mdn. In these cases, document forgery was systematically carried out to deceive the Electronic Data Interchange (EDI) automation system at KPPBC TMP Belawan. This forgery is not merely an administrative violation but constitutes a White-Collar Crime with systemic impacts on market distortion and state losses (Rumahorbo & Yusuf, 2025).

A fundamental issue identified in preliminary research on these decisions is the personification of criminal liability, which tends to focus only on field executors or expedition couriers. This raises academic questions regarding the effectiveness of applying corporate criminal liability theory in business law. Referring to the views of Sudarto, economic crimes must be evaluated based on their broad socio-economic impacts (Sudarto, 1996). However, if judges decide cases solely through a legalistic-formalistic approach without addressing intellectual actors or corporations benefiting economically (corporate benefit), the principle of fair legal certainty will be difficult to achieve.

In addition, ambiguity exists in interpreting the element of "false or falsified" within the customs context compared to general document forgery under Article 391 concerning forgery in Law Number 1 of 2023 concerning the Indonesian Criminal Code. The application of the *Lex Specialis Derogat Legi*

Generali principle requires judges to possess a deep understanding of international business law and logistics mechanisms so that their decisions not only impose imprisonment but also restore economic losses through proportionate fines.

Based on this background, this study is crucial to examine the consistency and sharpness of judges' ratio decidendi at the Medan District Court in responding to the trend of customs document forgery in North Sumatra. Through a literature review method of the two substantive court decisions above, this research aims to contribute to the development of economic criminal law theory, particularly concerning the limitations of criminal liability in the international transportation and logistics sector. This analysis is expected to serve as a reference for legal practitioners and policymakers in strengthening a more integrative customs supervision and enforcement system capable of generating economic deterrence.

## **THEORETICAL REVIEW**

### **Theory of Legal Certainty and the Implementation of the Lex Specialis Principle**

Legal certainty is an absolute prerequisite in a rule-of-law state, particularly in regulating dynamic economic activities. According to Jan M. Otto, legal certainty requires clear, consistent, and accessible rules, as well as government institutions that apply such rules consistently (Otto, 2012). In the customs domain, legal certainty is not merely about the existence of statutory provisions but also about ensuring that business actors can predict the legal consequences of every document submitted to the state. Without such certainty, business risks increase and hinder international investment flows in North Sumatra.

Within the framework of Indonesian economic criminal law, legal certainty is operationalized through the Lex Specialis Derogat Legi Generali principle. This principle states that specific regulations override general regulations (Lubis, 2026). For example, the submission of false documents in customs processes at Belawan Port should theoretically be governed by Law Number 17 of 2006 on Customs as a special law, rather than relying solely on general forgery provisions under Article 263 of the Criminal Code. The application of this specific law accommodates technical complexities and economic impacts not covered by general criminal law.

The implementation of the lex specialis principle in customs crimes carries juridical consequences in the form of more specific criminal sanctions, including substantial fines. This aligns with the view of Bagir Manan that special laws are created because general laws are no longer sufficient to address increasingly complex societal developments (Manan, 1998). In customs document forgery cases, the specificity lies in the object of the crime, namely state documents related to fiscal revenue rights.

However, in practice, legal certainty is often tested when overlapping interpretations arise among law enforcement officials regarding whether document formalities or material truth should prevail. Judges in Medan District Court bear the responsibility of ensuring that every decision remains within the

framework of customs law to prevent disparity in rulings. Inconsistency in applying this principle creates uncertainty for legal practitioners and international transportation service providers (PPJK).

Therefore, this study uses Legal Certainty Theory to assess whether Decisions No. 3981/2020 and No. 512/2019 provide balanced legal protection. Legal certainty should not only serve state interests but must also protect defendants' rights during document verification processes. The extent to which judges can distinguish between administrative negligence and criminal intent in forgery becomes a key indicator of legal certainty (Lubis, 2025).

### **Theory of Corporate Criminal Liability and Vicarious Liability**

The development of economic criminal law has shifted the paradigm from individual liability toward corporate liability. This theory is based on the understanding that corporations, as legal entities, possess the capacity to perform legal acts and, consequently, to commit criminal offenses. Sutan Remy Sjahdeini argues that when a crime is committed by individuals occupying controlling positions within a corporate structure for corporate benefit, liability should also be imposed on the corporation (Sjahdeini, 2007).

In the customs industry in North Sumatra, one of the most relevant doctrines is vicarious liability (Dita & Winanti, 2023). This doctrine provides that a person or corporation may be held responsible for unlawful acts committed by subordinates within the scope of employment. Its rationale derives from *respondeat superior*, whereby corporations are considered to exercise control over and bear responsibility for the conduct of field personnel or PPJK agents handling customs documentation.

The application of vicarious liability in customs offenses is particularly important because document forgery is often committed by lower-level employees to accelerate cargo release or avoid certain costs (Dita & Winanti, 2023). Theoretically, corporations cannot evade liability by claiming ignorance. If the corporation gains economic benefit from the forgery, it bears both moral and legal responsibility, potentially exceeding that of the individual perpetrator (Atmasasmita, 2012).

However, many judicial decisions face challenges in proving causality between individual acts and corporate policies. Consequently, law enforcement frequently stops at field-level actors, as observed in the Medan cases under study. This creates substantive injustice, where corporations retain financial gains while lower-level employees become legal scapegoats. This theory helps explain the reluctance or juridical barriers to extending liability to corporations in customs-related crimes.

Ultimately, strengthening corporate liability theory aims to create a culture of corporate compliance within the logistics sector. The threat of corporate criminal sanctions encourages companies to strengthen internal monitoring of document integrity. This study will examine whether the two court decisions have addressed collective liability or remain trapped within the traditional paradigm of punishing only physical perpetrators (*manus ministra*).

### **Theory of Economic Criminal Law and Economic Defense**

Economic criminal law is defined as a branch of criminal law specifically intended to secure state economic policies. According to Sunaryati Hartono, economic law is not merely a collection of regulations but an instrument for achieving national welfare (Hartono, 1991). Customs offenses, particularly document forgery, qualify as economic crimes because they directly disrupt fiscal stability and undermine the domestic industrial protection system established by the government.

One of the pillars of economic criminal law is the concept of Economic Defense (Suciana et al., 2025). This theory emphasizes that criminal law must function as a protective barrier against fraud that harms the broader economy. Customs document forgery at Belawan Port is not simply an administrative dishonesty issue but a threat to local industry competitiveness through undervaluation or misclassification of imported goods.

Such crimes are often categorized as White-Collar Crime, a concept introduced by Edwin Sutherland. These crimes are committed by individuals of high status or professional standing through procedural manipulation that appears lawful on the surface (Sutherland et al., 1992). Document forgery is a common method because it relies not on physical violence but on intelligence and access to customs automation systems.

From the perspective of economic defense, criminal sanctions should be proportionate to the economic harm caused. Therefore, economic criminal law recognizes cumulative or proportional fines based on transaction value. This approach aims to eliminate the economic incentives behind the offense. If profits gained from forgery exceed the penalties imposed, the law fails in its role as an instrument of economic defense.

This study applies Economic Criminal Law Theory to evaluate whether Decisions No. 3981/2020 and No. 512/2019 adequately considered the broader dimension of state losses. The analysis will determine whether judges focused solely on formal forgery elements or also considered the economic distortions caused in North Sumatra. Through this theory, recommendations can be developed for a more integrative sentencing model combining custodial sanctions and financial penalties to restore damaged economic order.

## **METHODOLOGY**

### **1. Type and Research Approach**

This study constitutes normative legal research (doctrinal legal research). Normative legal research positions law as a system of norms consisting of principles, legal rules, statutory regulations, court decisions, and doctrines (Ibrahim, 2008). The primary focus of this research is to examine the synchronization between written legal norms in Customs Law and their implementation in judicial practice at the Medan District Court.

To comprehensively analyze the issue, this study employs three approaches (Mahmud Marzuki, 2005):

1. **Statutory Approach:** Conducted by examining Law No. 17 of 2006 concerning Customs, particularly provisions relating to document forgery offenses and criminal liability.
2. **Case Approach:** Conducted through an in-depth review of Decision No. 3981/Pid.B/2020/PN Mdn and Decision No. 512/Pid.B/2019/PN Mdn. This approach aims to understand the *ratio decidendi* or legal reasoning applied by judges in adjudicating the cases.
3. **Conceptual Approach:** Refers to legal principles and scholarly doctrines concerning corporate criminal liability and economic criminal law to construct a robust legal argumentation framework.

## **2. Data Sources**

This study utilizes legal materials classified as follows (Mahmud Marzuki, 2005):

1. **Primary Legal Materials:** Consist of statutory regulations (Customs Law and Criminal Code) and the two Medan District Court decisions that serve as the main objects of analysis.
2. **Secondary Legal Materials:** Include legal textbooks (treatises), scholarly legal journals (particularly those discussing white-collar crime and customs law), and prior research relevant to the study topic.
3. **Tertiary Legal Materials:** Include legal dictionaries and encyclopedias that provide guidance and clarification regarding primary and secondary legal materials.

## **4. Data Collection Technique**

The collection of legal materials in this study was conducted through library research. Primary legal materials in the form of court decisions were obtained through online access to the Decision Directory of the Supreme Court of the Republic of Indonesia. After the legal materials were collected, they were categorized based on relevant legal issues, namely: (1) elements of forgery, (2) legal subjects subjected to sanctions, and (3) types of sanctions imposed (Waluyo, 2002).

## **5. Data Analysis**

The processed legal materials were analyzed using a descriptive-qualitative method. The researcher conducted systematic and teleological interpretations of legal texts and judicial considerations. The analytical process employed a deductive method, drawing conclusions from general statements (theories of legal certainty and economic criminal law) toward specific statements (legal facts contained in the Medan District Court decisions). This analysis aims to evaluate whether the decisions fulfill the principles of justice, utility, and legal certainty (Soekanto, 1986).

## RESEARCH RESULTS

### **Construction of the Elements of Document Forgery: A Review through the Theory of Legal Certainty and the Principle of *Lex Specialis***

Satjipto Rahardjo argues that legal certainty constitutes one of the essential prerequisites for law to function as an instrument of social order and the protection of human interests (Rahardjo, 2000). The implementation of this perspective can be observed in Decision No. 3981/Pid.B/2020/PN Mdn and Decision No. 512/Pid.B/2019/PN Mdn, in which the panel of judges consistently applied Article 103(a) of the Customs Law. By employing this specific regulation, the judges affirmed the application of the *Lex Specialis Derogat Legi Generali* principle, ensuring that any deviation involving customs documentation at Belawan Port is governed by the appropriate technical-fiscal regulation rather than general criminal law alone.

Moeljatno emphasized that material truth in criminal law is the primary objective in determining who is genuinely guilty, rather than merely fulfilling statutory formalities (Moeljatno, 2002). In their legal reasoning (*ratio decidendi*), the judges interpreted the element of “submitting false documents” as a violation extending beyond formal and intellectual boundaries. In Decision No. 3981/2020, legal certainty was upheld by proving discrepancies between invoice contents and the physical goods imported. This approach establishes a clear standard for importers in North Sumatra that data accuracy within the Electronic Data Interchange (EDI) system constitutes an absolute obligation.

Lon L. Fuller, in his theory of *The Morality of Law*, argued that legal rules must be understandable and internally consistent to ensure certainty (Fuller, 1957). Although legal certainty is reflected in the statutory provisions applied, there remains a gap in proving *mens rea* (criminal intent). Legal certainty should also encompass certainty regarding who bears responsibility for such malicious intent. In both decisions, judges tended to focus on the physical act of document submission. According to Fuller, applying legal provisions without clearly identifying the responsible subject may undermine the internal morality of law itself.

Thus, law must provide protection for human interests without discrimination based on status so that justice can be experienced collectively. When linked to regional economic stability, legal certainty in the Medan District Court decisions functions as an instrument to prevent market distortion. By firmly sanctioning customs document forgery, the state protects law-abiding business actors from unfair competition by parties engaging in cost fraud. Such legal certainty serves as a foundation for maintaining a credible trading ecosystem in North Sumatra.

Regarding the three fundamental legal values, law must embody a balance among certainty, justice, and utility. This analysis concludes that although judges have provided certainty through the correct application of statutory provisions, their interpretation of the element of “forgery” remains rigid and overly legalistic. Judges rarely engage with discussions concerning systemic business pressures that often motivate document forgery.

Moving forward, legal certainty in Medan District Court should evolve beyond being merely a mouthpiece of legislation and instead become an instrument of substantive justice.

### **The Dilemma of Legal Subjects: *Vicarious Liability* in Judicial Practice at the Medan District Court**

Muladi argued that in modern criminal law, legal subjects can no longer be confined solely to natural persons but must also include corporations as primary actors in economic crime (Dwidja Priyanto & Muladi, 2010). Discussion concerning legal subjects in both decisions leads to a classical debate regarding who truly bears criminal responsibility. Based on trial facts, defendants were generally operational field staff. When analyzed through corporate criminal liability theory, an anomaly emerges in which such operational acts would be nearly impossible without schemes or policies originating from higher business structures.

Furthermore, corporations should bear criminal responsibility when unlawful acts occur within the scope of employment or generate benefits for the corporation itself. However, the implementation of the *Vicarious Liability* doctrine appears largely absent from judicial considerations at the Medan District Court. This doctrine should enable the state to impose criminal liability on employers for the unlawful conduct of subordinates. In customs crimes, profits derived from forged documents are enjoyed by corporations through increased profitability, yet judicial sanctions continue to focus primarily on the executing “hands” (*manus ministra*) rather than the benefiting entity.

Romli Atmasasmita stated that corporate crime is often concealed behind complex organizational structures, thereby requiring judicial courage to pierce the corporate veil (Atmasasmita, 2010). Failure to apply corporate liability in Medan District Court creates systemic injustice. Field-level employees frequently face dilemmas between company directives and legal compliance. Without judicial willingness to extend liability to managerial levels, corporations in North Sumatra may continue using employees as legal shields.

Edwin H. Sutherland, through the theory of Differential Association, explained that criminal behavior is learned within occupational environments, meaning that white-collar crime often emerges from organizational culture (Sutherland et al., 1992). From this sociological perspective, punishment directed solely at individuals will never eliminate customs document forgery practices. As long as corporations avoid sanctions, they can simply replace apprehended field personnel with new employees. Sutherland’s theory strengthens the argument that sanctions against corporations produce broader deterrent effects because they target organizational reputation as a whole.

Therefore, criminal policy should prioritize societal protection and comprehensive justice enforcement. This research recommends that future judicial reasoning at the Medan District Court adopt the Identification Theory approach. Judges should identify the “directing mind” behind every forgery scheme. If company policy involvement is proven, fines should be imposed upon the corporation itself. Only through this mechanism can the doctrine of *Vicarious Liability* effectively foster a culture of business compliance in North Sumatra.

### **Effectiveness of Sanctions: Perspectives from Economic Criminal Law and Economic Defense**

Sunaryati Hartono stated that economic law must function both as an instrument of development and as protection for national economic interests against various forms of deviation (Hartono, 1991). Sanction effectiveness serves as a primary indicator of the success of economic criminal law in carrying out its *Economic Defense* function. Analysis of Decision No. 3981/2020 reveals that prison sentences imposed were generally moderate. However, from Sunaryati's perspective, such sanctions may not be effective if they fail to restore state losses caused by manipulated import duties through document forgery.

Richard Posner, in his theory of *Economic Analysis of Law*, argued that criminal sanctions must eliminate economic incentives for offenders so that crime ceases to be profitable through rational calculation (Posner, 1974). Fines in customs-related crimes adjudicated in Medan should therefore be cumulative. Criminal actors are rational decision-makers; if imposed fines remain lower than illicit gains from forged documents, the law fails to create a deterrent effect. Posner's perspective is crucial for critiquing judicial tendencies to impose minimal fines in customs cases.

Economic criminal law possesses an *administrative-dependent* nature, meaning sanctions must support the continuity of state administrative and fiscal order. The concept of *Economic Defense* obliges the state to restore damaged economic conditions. Customs document forgery in Belawan disrupts regional economic order by creating unfair competition. If judges fail to impose substantial financial sanctions consistent with these principles, legal protection for compliant businesses weakens and may contribute to economic stagnation in North Sumatra.

Jeremy Bentham, through his theory of Utilitarianism, argued that punishment must exceed the benefits obtained from crime to maximize public welfare (Bentham, 2006). Beyond imprisonment, economic criminal law also recognizes supplementary administrative sanctions such as license revocation. In both court decisions, emphasis remained heavily focused on corporal punishment. Yet for business actors, administrative sanctions that terminate operational access may inflict greater deterrence than short prison terms, aligning more closely with Bentham's utilitarian principles.

Furthermore, punishment must adapt to societal development and state objectives in achieving social justice. The sentencing system applied in Medan customs-related crimes remains retributive and individualistic rather than fully oriented toward economic restoration. Going forward, judges should consider the multiplier effect of each customs forgery offense. Sanctions should function as instruments to recover all illicit profits (*disgorgement of ill-gotten gains*) to preserve economic sovereignty in North Sumatra.

## CONCLUSIONS

Based on the results of the research and discussion concerning Medan District Court Decision No. 3981/Pid.B/2020/PN Mdn and Decision No. 512/Pid.B/2019/PN Mdn, the following conclusions may be drawn:

1. **Judicial Interpretation of Law:** Judges at the Medan District Court have upheld legal certainty through the application of the *Lex Specialis Derogat Legi Generali* principle by using Customs Law as the basis for criminal punishment. However, the construction of the element of “forgery” remains understood in a legalistic-formalistic manner, focusing primarily on inconsistencies in administrative data without conducting a comprehensive examination of the degradation of *mens rea* (criminal intent) underlying the customs automation system.
2. **Criminal Liability:** There exists an imbalance in determining legal subjects, whereby criminal liability remains personified at the operational-individual level (*manus ministra*). The doctrines of *Vicarious Liability* and corporate criminal responsibility have not been optimally implemented, thereby creating loopholes for corporations to evade legal accountability for the unlawful benefits derived from document forgery practices.
3. **Effectiveness of Sanctions:** The sanctions imposed in both decisions tend to be retributive and individualistic, and do not fully reflect the role of law as an instrument of *Economic Defense*. The low proportionality of fines relative to potential state economic losses weakens the deterrent effect, resulting in the law’s limited ability to restore economic conditions and prevent market distortion in North Sumatra.

## RECOMMENDATIONS

As a contribution toward improving customs law enforcement in the future, the following recommendations are proposed:

1. **For Judges:** In adjudicating economic crimes, judges should not rely solely on the formal truth of documents but should also explore material truth concerning the intellectual actors behind document forgery. Judges should adopt a more progressive approach in applying Supreme Court Regulation (Perma) No. 13 of 2016 to hold corporations criminally liable when they are proven to have benefited from customs-related offenses.
2. **For Law Enforcement Authorities (Prosecutors and Customs Investigators):** There is a need to strengthen indictment construction so that it targets not only physical perpetrators in the field but also incorporates accomplice liability under Article 55 of the Criminal Code and corporate criminal responsibility simultaneously. This approach is essential to ensure that law enforcement reaches the managerial structures responsible for orchestrating document manipulation schemes.
3. **For Policymakers:** A reassessment of the formulation of fines under Customs Law is necessary to ensure a more restorative-economic orientation. Financial penalties should ideally be calculated based on multiples of the state’s financial loss or the value of manipulated goods

(*disgorgement of profit*), thereby ensuring that no economic benefit remains from customs-related criminal conduct.

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