

Law Enforcement of Corruption Offenses in Village Budget (APBDes) Development Sector of Salaon Dolok Village Government (Analysis of Court Decision Number: 49/Pid.Sus-TPK/2023/PN Mdn)

Sintia Andayani ^{a*}, Kusbianto ^b, Ida Nadirah ^c

^{a*,b,c}

Legal Studies Program, Universitas Muhammadiyah Sumatera Utara, Medan City, North Sumatra Province, Indonesia.

ABSTRACT

This study reviews the judicial decision of the Medan District Court Number 49/Pid.Sus-TPK/2023/PN Mdn on corruption in village fund management (APBDes) in the development sector. In this case, village officials committed authority abuse by falsifying accountability documents, diverting budgeted funds to cover up previous audit findings, and leaving planned physical infrastructure projects uncompleted. The trial's evidentiary process relied on documentary evidence including accountability reports, disbursement records, and details of suspicious transactions plus forensic audit results that confirmed state financial losses amounting to Rp383,896,956.97 as well as witness testimonies supporting these irregularities. Effective law enforcement requires a complete investigation and prosecution with coordination and sanctions proportionate to the crime so that it can serve as a deterrent for similar future acts; however, the quality of judicial decisions and public confidence are still affected by internal problems such as inconsistent integrity and professional capacity of law enforcement personnel, together with external problems such as political interference, inadequate supervision mechanisms, low community legal awareness, and insufficient witness protection. Strengthening institutional independence, inter-agency coordination, oversight intensity, and sustained legal education for communities are essential to achieving greater consistency and credibility in handling village budget corruption cases.

ABSTRAK

Studi ini meninjau putusan pengadilan Negeri Medan Nomor 49/Pid.Sus-TPK/2023/PN Mdn tentang korupsi dalam pengelolaan dana desa (APBDes) di sektor pembangunan. Dalam kasus ini, pejabat desa melakukan penyalahgunaan wewenang dengan memalsukan dokumen pertanggungjawaban, mengalihkan dana anggaran untuk menutupi temuan audit sebelumnya, dan membiarkan proyek infrastruktur fisik yang direncanakan tidak terlaksana. Proses pembuktian persidangan bergantung pada bukti dokumenter termasuk laporan pertanggungjawaban, catatan pengeluaran, dan rincian transaksi mencurigakan ditambah hasil audit forensic yang mengkonfirmasi kerugian keuangan negara sebesar Rp383.896.956,97 serta kesaksian saksi yang mendukung penyimpangan tersebut. Penegakan hukum yang efektif memerlukan investigasi dan penuntutan yang lengkap dengan koordinasi dan sanksi yang proporsional dengan kejahatan sehingga dapat berfungsi sebagai jera bagi tindakan serupa di masa mendatang; Namun, kualitas keputusan peradilan dan kepercayaan publik masih dipengaruhi oleh masalah internal seperti integritas dan kapasitas profesional yang tidak konsisten dari personel penegak hukum, bersama dengan masalah eksternal seperti campur tangan politik, mekanisme pengawasan yang tidak memadai, kesadaran hukum masyarakat yang rendah, dan perlindungan saksi yang tidak mencukupi. Penguatan kemandirian kelembagaan, koordinasi antar lembaga, intensitas pengawasan, dan pendidikan hukum yang berkelanjutan bagi masyarakat sangat penting untuk mencapai konsistensi dan kredibilitas yang lebih besar dalam menangani kasus korupsi anggaran desa.

ARTICLE HISTORY

Received 25 May 2025

Accepted 26 November 2025

Published 30 November 2025

KEYWORDS

Law Enforcement; Criminal Acts; Corruption; Village Funds.

KATA KUNCI

Penegakan Hukum; Tindak Pidana; Korupsi; Dana Desa.

1. Introduction

Management of Village Budget Revenue and Expenditure (APBDes) is the main tool for village governments to carry out physical development and improve the welfare of rural communities. The government of Indonesia has continuously increased the allocation of village funds as part of its strategy to equalize national development, which is regulated through Law Number 6 of 2014 concerning Villages (amended by Law Number 3 of 2024) and implementing regulations such as Government Regulation Number 60 of 2014 concerning Village Funds Sourced from the State Budget and Ministry Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management (Jenar, 2024; Mu'iz Raharjo, 2020; Mayasari, 2024). Although this is a good intention, increasing the volume of funds has created a large opportunity for misuse, especially in infrastructure development. The main causes are weak supervision, limited capacity of village apparatus, and low levels of transparency and accountability in financial management (Rahman, 2022; Mayasari, 2024). Corruption in village funds not only causes losses to state finances but also hinders the realization of development targets and destroys public trust in village governance (Fauzanto, 2023; Juwono, 2018).

The APBDes corruption case in Salaon Dolok Village, Ronggur Nihuta District, Samosir Regency which was tried based on Medan District Court Decision Number:49/Pid.Sus-TPK/2023/PN Mdn along with related Decision Number:51/Pid.Sus-TPK/2023/PN Mdn is an example case abuse authority by village officials. The defendants were Pardamean Simbolon as former Village Head Hasiholan Samosir as Village Secretary and Peronika Epariama Pakpahan as Head of Financial Affairs who were proven to have committed falsification against accountability documents misappropriation by using fund allocations to cover previous audit findings and discrepancies between physical project realization (road improvement and bridge construction) with budgets that have been disbursed resulting in state losses amounting to Rp38389695697 based on forensic audit findings (Amrani & Ali ,2015; Fuady ,2005). This decision deserves a juridical review because it shows the application of Article 2 paragraph (1) and Article 3 Law Number31 Year1999 jo. Law No.20 Year2001 on Corruption Eradication against public officials at the village level while also showing how judges weigh elements unlawful acts for self-enrichment or enrichment others state financial losses (Fuady ,2005; Amrani & Ali ,2015; Purwoto ,2024). This study is also relevant to understanding challenges at the village level within a framework criminal liability system law enforcement(Hanafi & Ali ,2015). Therefore this research will direct its juridical analysis toward law enforcement regarding corruption crimes in APBDes management sector development using Medan District Court Decision Number49/Pid.Sus-TPK/2023/PN Mdn as primary object case study.

2. Methodology

This research applies normative legal research methods (juridical normative) with descriptive-analytical characteristics, attempting to describe applicable legal provisions while analyzing their application in law enforcement practice (Soekanto & Mamudji, 2011; Marzuki, 2014; Muhaimin, 2020). The study focuses on legal norms regulating corruption crimes in Village Budget Revenue and Expenditure (APBDes) management, specifically in the village development sector. Approaches employed include statute approach and case approach. The statute approach examines various regulations related to corruption eradication and village financial management, including Law Number 31 of 1999 jo. Law Number 20 of 2001 on Corruption Eradication, Law Number 6 of 2014 on Villages, and implementing regulations related to APBDes management.

The case approach analyzes Medan District Court Decision Number 49/Pid.Sus-TPK/2023/PN Mdn in detail as the primary study object (Marzuki, 2014).

Data sources are secondary in nature, consisting of primary legal materials (relevant legislation and court decisions), secondary legal materials (books, scientific journals, and research results concerning corruption crimes and law enforcement), and tertiary legal materials (legal dictionaries and legal encyclopedias). Data collection was conducted through library research (Muhaimin, 2020; Soekanto & Mamudji, 2011). Data analysis is qualitative, interpreting legal norms and legal facts contained in court decisions. Analysis results are then systematically arranged to provide a complete picture of APBDes corruption crime forms and factors influencing law enforcement processes in such cases.

3. Results

The investigation of corruption crimes in managing the Village Budget Revenue and Expenditure (APBDes) development sector in Salaon Dolok Village, Ronggur Nihuta District, Samosir Regency, found a systematic abuse of authority by the village head as a public official. The perpetrator forged village financial documents and disbursed development funds without fully realizing them according to their intended purposes. Documentary evidence showed that accountability reports had been falsified to cover up the irregularities in fund utilization, while physical infrastructure projects such as road improvements and bridge construction were incomplete or of poor quality even though the entire budget had been disbursed. The Government Internal Supervisory Apparatus (APIP) audit stated that there were state financial losses amounting to Rp383,896,956.97 which clearly indicated discrepancies between reported expenditures and actual project implementation. Testimony from village residents and construction workers confirmed that materials purchased were not up to standard quality and quantities did not meet those specified in the official procurement documents.

Medan District Court Decision Number 49/Pid.Sus-TPK/2023/PN Mdn legally and convincingly established that the defendant violated Article 2 Paragraph (1) of Law Number 31 of 1999 jo. Law Number 20 of 2001 on Corruption Eradication. The panel of judges fulfilled three vital elements: "unlawful conduct," "self-enrichment," and "harming state finances," both formally and materially through a thorough scrutiny of proof. A forensic audit conducted by the Financial and Development Supervisory Agency (BPKP) traced fund flows from initial disbursement through several bank accounts as it identified suspicious transactions benefiting the defendant and people related to him. Judges based their verdict on valid evidence including witness testimony from village officials who expressed concerns about irregular procedures, expert testimony from financial auditors who explained deviation patterns, official documents revealing forged signatures and altered dates, and the defendant's own statements that contained contradictions when cross-examined about specific transactions. The defendant's position as village head—someone entrusted to implement transparency and accountability principles in village financial management—became an aggravating factor because this kind of abuse directly contradicts public trust undermining those objectives for improving rural infrastructure community welfare through proper management of village funds.

Judicial review indicates that enforcement against APBDes corruption crime is not limited to criminal penalties but also includes state loss recovery. The court handed down a prison sentence of four years to the accused and a fine of Rp200,000,000 with an alternative six-month term if the fine is unpaid. More importantly, the accused was ordered to pay restitution for all state losses in the amount of Rp383,896,956.97 with

subsidiary imprisonment for two years if restitution remains unpaid. Judges recommended strengthening oversight mechanisms for village financial management through regular audits, enhanced training for village financial officers, and establishing whistleblower protection systems to encourage reporting of irregularities. The verdict emphasized that preventive measures must accompany punitive actions against systemic weaknesses enabling such crimes. Law enforcement agencies were urged to intensify coordination particularly between district inspectorates police investigators and prosecutors to ensure early detection of financial anomalies before losses accumulate. Community participation was also recognized as vital with judges noting that informed citizens who understand budget allocation processes can serve as frontline monitors of development project implementation.

In general terms, it illustrates that law enforcement against APBDes corruption crimes within the scope of development has taken place according to statutory provisions with courts applying legal standards strictly when evidence fulfills an evidentiary threshold. However, several factors still constrain effectiveness and need to be addressed. Oversight quality varies greatly between districts; some inspectorates lack sufficient personnel resources and technical capacity to audit village budgets in a timely manner. Coordination among law enforcement agencies often suffers from jurisdictional ambiguities and barriers to information sharing which delays investigations. Legal awareness among village apparatus and communities is low; many officials are not familiar with proper procurement procedures or accountability requirements while residents are uninformed about their rights to budget information access and planning process participation. Filling these gaps requires long-term institutional reforms comprising standardized training curricula for village financial managers simplified reporting templates reducing administrative burdens yet ensuring transparency as well as legal education programs making communities empowered in exercising oversight functions. Only through such multifaceted interventions can the legal framework be translated into real deterrence and improved governance at the village level.

4. Discussion

Corruption crimes in Village Budget Revenue and Expenditure (APBDes) development sector management, as revealed through Medan District Court Decision Number 49/Pid.Sus-TPK/2023/PN Mdn, reflect authority abuse by village apparatus operating within a governance structure that grants substantial discretion yet lacks adequate checks and balances. The village head, holding primary authority over village financial management, bears legal obligations to implement transparency, accountability, and community participation principles. Rather than fulfilling these duties, the defendant exploited positional power for personal gain through systematic falsification of accountability documents and fund disbursement that bore no correspondence to actual physical project realization (Fuady, 2005). The scheme involved creating fictitious procurement records, inflating material costs, and submitting completion reports for infrastructure projects that remained unfinished or were executed below specified standards. Witness testimonies from village residents revealed that road improvements promised in budget allocations were never completed, while bridge construction utilized substandard materials that posed safety risks. Financial records showed fund transfers to suppliers who never delivered goods, with invoices bearing forged signatures and backdated transaction dates to create an illusion of proper procedure compliance.

Application of Article 2 Paragraph (1) of Law Number 31 of 1999 jo. Law Number 20 of 2001 in the judicial decision demonstrates precise fulfillment of corruption elements

through careful legal reasoning. The "unlawful conduct" element was interpreted not merely in formal terms as violation of written provisions, but materially as conduct contradicting propriety principles and village fund management objectives intended for community welfare enhancement. Judges examined whether the defendant's actions violated both statutory regulations and broader legal principles governing public trust and fiduciary responsibility. The material unlawfulness approach allowed the court to capture conduct that, while potentially disguised through procedural compliance, fundamentally betrayed the public interest. State financial losses amounting to approximately Rp383 million, established through forensic audit, reinforced corruption's character as a crime harming broad public interests rather than merely causing technical budgetary discrepancies (Fuady, 2005; Purwoto, 2024). The audit traced fund flows through multiple bank accounts, identified phantom vendors, and calculated the gap between budgeted allocations and actual project costs, providing quantifiable evidence of misappropriation. Expert testimony from forensic accountants explained how the defendant manipulated accounting entries to conceal diversions, creating parallel documentation systems—one for official reporting and another reflecting actual transactions.

Judicial considerations in the case affirm the central role of evidence in proving corruption crimes through rigorous factual reconstruction. Witness statements, BPKP audit results, and village financial documents formed the primary foundation for assessing state losses and establishing direct causal relationships between the defendant's conduct and financial harm. Village officials testified about irregular approval processes where the defendant bypassed required consultative mechanisms, making unilateral decisions on fund allocations without village consultative body (BPD) endorsement. Construction workers provided accounts of receiving partial payments while being instructed to sign receipts for full amounts, with the difference pocketed by the defendant and intermediaries. This approach aligns with material truth-seeking principles in criminal procedure law, where judges must meticulously trace facts before rendering verdicts rather than relying solely on formal documentary compliance (Fuady, 2006; Makapuas, 2019). The evidentiary standard applied required not just proof of financial irregularities, but demonstration that the defendant personally benefited and acted with knowledge that conduct violated legal duties. Cross-examination revealed inconsistencies in the defendant's explanations for fund transfers, inability to produce supporting documentation for claimed expenditures, and awareness of audit findings from previous years that should have prompted corrective action.

From Lawrence M. Friedman's legal system theory perspective, the case illustrates interaction among three core components: legal substance, legal structure, and legal culture, each playing distinct yet interconnected roles in shaping law enforcement outcomes. Legal substance exists through village fund management regulations and corruption eradication provisions, including Law Number 6 of 2014 on Villages, Government Regulation Number 60 of 2014 on Village Funds, Ministry of Home Affairs Regulation Number 20 of 2018 on Village Financial Management, and the corruption eradication legal framework. These regulations specify budget planning procedures, expenditure authorization requirements, reporting obligations, and sanctions for violations. Legal structure, encompassing law enforcement apparatus and oversight institutions such as BPKP and corruption courts, functioned in uncovering and processing the case through coordinated investigation involving district inspectorates, police financial crime units, and prosecutors specializing in corruption cases. However, legal culture—particularly village apparatus attitudes toward legal compliance and participatory oversight, as well as community engagement in monitoring development projects—continues to show significant weaknesses that undermine enforcement effectiveness (Amrani & Ali, 2015; Kansil, 1989). Internal legal culture among law enforcers sometimes prioritizes case closure over systemic reform, while external legal

culture among communities reflects resignation to corruption as inevitable rather than demanding accountability. Many village residents interviewed expressed awareness of irregularities but felt powerless to challenge officials or feared retaliation for reporting misconduct. Village apparatus often viewed budget management as technical matters beyond community concern rather than public resources requiring transparent stewardship.

The verdict simultaneously underscores that law enforcement against APBDes corruption cannot remain purely repressive but must integrate preventive approaches through strengthened oversight by district inspectorates, enhanced village apparatus capacity building, and information technology utilization for financial management transparency. Preventive strategies should include regular random audits rather than predictable annual reviews, simplified reporting systems that reduce administrative burdens while maintaining accountability, and accessible online platforms where communities can view budget allocations and project progress in real-time. Training programs for village financial officers must move beyond procedural compliance to cultivate ethical decision-making and understanding of public trust responsibilities. Technology solutions such as digital payment systems that create automatic transaction records, blockchain-based budget tracking, and mobile applications enabling citizen reporting of irregularities can close structural gaps that enable corruption (Kusumaatmadja, 2002; Saleh, 1982). Corruption often emerges from structural and cultural weaknesses—limited oversight capacity, complex procedures that create opportunities for manipulation, low salaries that incentivize rent-seeking, and social norms that tolerate informal fees—requiring interventions that address root causes rather than merely punishing individual offenders after harm occurs.

Law enforcement effectiveness against village fund corruption ultimately depends on integration of Friedman's three legal system components, supplemented by apparatus integrity strengthening and community legal education that transforms passive recipients into active monitors. Regulations must be clear, accessible, and regularly updated to address emerging evasion tactics. Enforcement institutions require adequate resources, technical expertise, and independence from political interference to investigate powerful local figures. Legal culture must shift from viewing corruption as normal to recognizing it as betrayal of community trust, requiring both elite commitment to clean governance and grassroots demand for accountability. Only through synergy among robust regulations, professional law enforcement institutions, and legal culture supporting clean governance can village-level corruption eradication proceed more consistently and sustainably. The Salaon Dolok case demonstrates that while the legal framework and enforcement machinery can successfully prosecute individual offenders, lasting change requires transforming the broader governance ecosystem through institutional reforms, capacity development, technological innovation, and cultural shifts that make corruption riskier and less socially acceptable than honest administration.

5. Conclusion

Based on research findings and discussion, corruption crimes in Village Budget Revenue and Expenditure (APBDes) development sector management in Salaon Dolok Village occurred due to authority abuse by village officials as public office holders. The conduct involved falsification of financial accountability documents, diversion of fund allocations to cover previous audit findings, and discrepancies between physical project realization and disbursed budgets, ultimately causing state financial losses amounting to Rp383,896,956.97. Law enforcement in the case, as reflected in Medan District Court Decision Number 49/Pid.Sus-TPK/2023/PN Mdn, was implemented according to Law Number 31 of 1999 jo. Law Number 20 of 2001 on Corruption Eradication provisions.

The panel of judges carefully considered fulfillment of offense elements (unlawful conduct, self-enrichment or enrichment of others, and state financial losses), valid evidence (including BPKP forensic audit results and witness testimony), and the defendant's position as a public official who should have maintained public trust.

Nevertheless, law enforcement effectiveness against village fund corruption still faces various challenges. Strengthening is needed in internal and external oversight aspects of village financial management, enhancement of village apparatus and law enforcement officer integrity and competence, and sustained efforts to increase legal awareness and community participation. Balance between repressive approaches (imposing criminal sanctions and recovering state losses) and preventive approaches (strengthening accountability systems, utilizing information technology, and legal education) becomes a determining factor in building village governance that is transparent, accountable, and free from corruption practices. Thus, the case serves as a reminder that village-level corruption eradication depends not only on firm law enforcement but also on systemic reforms and comprehensive legal culture transformation.

Acknowledgments

The author expresses gratitude to all parties who provided support during the research preparation process. Special thanks are extended to the Samosir Regency Government and the governmental apparatus of Salaon Dolok Village, Ronggur Nihuta District, who granted permission and facilitation enabling smooth field data and information collection. Appreciation is also directed to law enforcement officers and related agencies who provided access to Medan District Court Decision Number 49/Pid.Sus-TPK/2023/PN Mdn along with supporting documents relevant to the research object. The author conveys appreciation to academics and researchers whose works became primary references in constructing the theoretical framework and juridical analysis in this research. In particular, infinite thanks to family for prayers, moral support, and continuous motivation throughout the research process until completion of this article. The author acknowledges that this research still has several limitations. Therefore, constructive criticism and suggestions are greatly expected for future study improvement.

References

- Amrani, H., & Ali, M. (2015). *Sistem pertanggungjawaban pidana*. Rajawali Pers.
- Amrunsyah. (2019). Impian yang terabaikan: Implementasi dari tujuan hukum dan hukum pidana di Indonesia. *Legalite: Jurnal Perundang-Undangan dan Hukum Pidana Islam*, 4(2), 192–193.
- Fattah, D. (2013). Teori keadilan menurut John Rawls. *Journal Tapis: Journal Teropong Aspirasi Politik Islam*, 9(2), 30–45. <https://doi.org/10.24042/tps.v9i2.1589>.
- Fauzanto, A. (2023). *Wajah korupsi di Indonesia*. Widina Bhakti.
- Fios, F. (2012). Keadilan hukum Jeremy Bentham dan relevansinya bagi praktik hukum kontemporer. *Jurnal Humaniora*, 3(1), 299–309. <https://doi.org/10.21512/humaniora.v3i1.3315>

- Fuady, M. (2005). *Perbuatan melawan hukum (pendekatan kontemporer)*. Citra Aditya Bakti.
- Fuady, M. (2006). *Teori hukum pembuktian: Pidana dan perdata*. Citra Aditya Bakti.
- Government Regulation No. 60 of 2014 on Village Funds Sourced from the State Budget (APBN). (2014).
- Hanafi, M. (2015). *Sistem pertanggung jawaban pidana*. Rajawali Pers.
- Hasibuan, A., & Nadirah, I. (2023). Pertanggungjawaban pidana menyalahgunakan kewenangan yang mengakibatkan merugikan keuangan negara (Analisis Putusan Nomor: 85/PID.SUS-TPK/2018/PN MDN). *Jurnal Doktrin Review Magister Ilmu Hukum*, 2(2), 199–212.
- Huda, C. (2006). *Dari tindak pidana tanpa kesalahan menuju kepada tiada pertanggungjawaban pidana tanpa kesalahan*. Kencana.
- Jenar, S. (2024). *Hukum tentang desa*. Sada Kurnia Pustaka.
- Juwono, V. (2018). *Melawan korupsi: Sejarah pemberantasan korupsi di Indonesia 1945-2014*. Centro Inti Media.
- Kansil, C. S. T. (1989). *Pengantar ilmu hukum dan tata hukum Indonesia*. Balai Pustaka.
- Kitab Undang-Undang Hukum Pidana. (2021).
- Kusbianto, K. (2022). Dampak kebijakan kriminal pada tindak pidana pencucian uang terhadap ketahanan hukum (Studi di Daerah Hukum Pengadilan Militer I-03 Padang). *Substantive Justice: International Journal of Law*, 2(1), 1–19.
- Kusumaatmadja, M. (2002). *Konsep-konsep hukum dalam pembangunan*. Alumni.
- Law No. 3 of 2024 on Villages Second Amendment to Law No. 6 of 2014 on Villages. (2024).
- Law No. 6 of 2014 on Villages. (2014).
- Law No. 20 of 2001 on the Amendment of Law No. 31 of 1999. (2001).
- Law No. 31 of 1999 on the Eradication of Corruption Crimes. (1999).
- Makapuas, N. F. (2019). Pencarian kebenaran material dalam perkara pidana melalui alat-alat bukti yang sah menurut hukum acara pidana Indonesia. *Lex Crimen*, 8(8), 106–115.
- Marzuki, P. M. (2014). *Penelitian hukum*. Kencana Prenada Media Group.
- Mayasari, R. (2024). *Buku referensi akuntabilitas alokasi dana desa dan pengelolaan keuangan desa*. Nasya Expanding Management.
- Mertokusumo, S. (2003). *Mengenal hukum suatu pengantar*. Liberty.

- Ministry of Home Affairs Regulation No. 20 of 2018 on Village Financial Management. (2018).
- Mu'iz Raharjo, M. (2020). *Pengelolaan dana desa*. Bumi Aksara.
- Muhaimin. (2020). *Metode penelitian hukum*. Mataram University Press.
- Nasution, M. A. R. B., Kusbianto, & Maysarah, A. (2021). Tinjauan yuridis kekuatan alat bukti digital dalam peradilan tindak pidana korupsi (Analisis Putusan No. 1195 K/Pid.Sus/2014). *Warta Dharmawangsa*, 15(2), 177–183.
- Nugroho, A. G. (2021). *Mewujudkan kemandirian Indonesia melalui inovasi dunia pendidikan*. Insania.
- Prodjodikoro, W. (2000). *Perbuatan melanggar hukum dipandang dari sudut hukum perdata*. Mandar Maju.
- Purwoto, A. (2024). *Pertanggungjawaban pidana sebuah tinjauan yuridis*. Global Eksekutif.
- Rahman, A. (2022). *Formulasi kebijakan penyusunan rencana pembangunan jangka menengah desa (RPJMDes)*. Pascal Books.
- Saleh, R. (1982). *Pikiran-pikiran tentang pertanggung jawaban pidana*. Ghalia Indonesia.
- Salim, H. S. (2003). *Hukum kontrak (teori dan teknik penyusunan kontrak)*. Sinar Grafika.
- Santoso, H. A. (2021). Perspektif keadilan hukum teori Gustav Radbruch dalam putusan PKPU. *Jurnal Jatiswara*, 36(3), 326–327.
- Soekanto, S., & Mamudji, S. (2011). *Penelitian hukum normatif*. RajaGrafindo Persada.
- Subagyo, P. J. (2010). *Metode penelitian dalam teori & praktik*. Rineka Cipta.
- Yazir, I. R. S., Eddy, T., & Erwinsyahbana, T. (2025). Kedudukan alat pendeteksi kebohongan dalam sistem pembuktian tindak pidana di Indonesia. *Jurnal Darma Agung*, 33(1), 491–500.
- Zunaidi, A. H. (2022). *Asas kelayakan dalam penyelesaian perkara tindak pidana korupsi ringan*. Kencana.