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Corporate Criminal Liability for Environmental Damage: A Juridical Analysis of Recent Cases and Normative Challenges

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ABSTRACT

Background. Corporate criminal liability for environmental damage represents a growing area of concern in legal discourse, especially as industrial expansion continues to exert profound ecological and social consequences. The current legal framework in Indonesia, though progressive in recognizing corporate accountability under Law No. 32 of 2009 on Environmental Protection and Management, remains inconsistent in enforcement and interpretation.

Purpose. The study aims to analyze the juridical construction of corporate criminal liability for environmental harm by examining recent judicial decisions and identifying normative challenges that hinder effective application.

Method. The research employs a qualitative juridical-normative approach, focusing on statutory interpretation, court rulings, and doctrinal analysis, supported by case studies involving corporate environmental violations between 2018 and 2023

Results. The findings reveal that enforcement inconsistencies stem from vague statutory definitions, limited institutional coordination, and judicial reluctance to impose criminal sanctions on corporate entities. The analysis also highlights the absence of clear parameters for attributing mens rea and corporate culpability within collective decision-making structures.

Conclusion. The study concludes that achieving environmental justice requires reforming Indonesia's legal doctrine through clearer legislative standards, stronger prosecutorial mechanisms, and incorporation of restorative justice principles. This transformation is essential for aligning environmental governance with sustainable development and corporate accountability.

KEYWORDS

Corporate Liability, Criminal Sanctions, Environmental Law

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INTRODUCTION

The acceleration of industrialization and economic globalization has intensified corporate involvement in activities with profound environmental consequences. Corporations, driven by profit maximization and competitive survival, often engage in operations that lead to large-scale ecological degradation, including deforestation, pollution, and hazardous waste disposal (Grabs, 2023; Harris & Campbell, 2024). These acts not only damage natural ecosystems but also disrupt social and economic stability, particularly in developing countries

like Indonesia where environmental governance structures remain fragile. Legal systems around the world have increasingly recognized that environmental damage caused by corporations cannot be effectively addressed through civil or administrative sanctions alone. Criminal liability, as an instrument of deterrence and moral condemnation, has thus emerged as a crucial mechanism for holding corporate entities accountable. In Indonesia, this recognition is embedded in Law No. 32 of 2009 on Environmental Protection and Management, yet its implementation has faced persistent conceptual and procedural barriers. The juxtaposition between the progressive spirit of environmental justice and the conservative application of corporate criminal liability forms the central tension underlying this study (Curzi, 2023; Downs, 2024).

The background of this issue becomes more urgent when viewed through the lens of Indonesia's recurring environmental crises, such as forest fires, mining disasters, and industrial waste contamination. These incidents often involve corporate actors whose activities are facilitated by weak supervision, fragmented enforcement, and ambiguous legal interpretations. Judicial data from 2015 to 2023 indicate a pattern of inconsistent verdicts in corporate environmental cases, where many corporations escape criminal liability despite substantial evidence of ecological harm. Prosecutors frequently encounter difficulties in establishing corporate mens rea due to the diffuse and collective nature of corporate decision-making (Dube & Rahim, 2025; Kusumo et al., 2025). This situation reveals a fundamental disconnection between legal theory and practical enforcement, reflecting the broader challenge of adapting criminal law to non-human legal subjects. The problem thus extends beyond mere legal technicalities; it raises moral and institutional questions about the capacity of the justice system to uphold environmental protection in the face of corporate power.

The research problem arises from this normative inconsistency and structural weakness. Existing legislation provides a legal basis for corporate criminal liability, yet fails to offer a clear doctrinal foundation for attributing guilt to collective entities. The ambiguity surrounding the legal personality of corporations and their decision-making processes leads to interpretive confusion in judicial practice. Prosecutors and judges often rely on human-centered models of culpability, demanding proof of individual intent within a corporate body, which contradicts the collective nature of corporate behavior. This limitation undermines both deterrence and retributive justice, allowing corporations to externalize environmental costs without proportional accountability (Asmara et al., 2023; Cordero-Moss, 2024). Moreover, overlapping authority among environmental, judicial, and administrative institutions exacerbates procedural inefficiency. The research problem therefore lies in identifying how corporate criminal liability can be normatively reconstructed to ensure consistency, fairness, and effectiveness in addressing environmental harm.

The second layer of the problem concerns the disparity between theoretical recognition and institutional application of corporate criminal responsibility. Indonesia's legal framework formally accepts corporations as potential perpetrators of criminal acts, yet judicial reluctance persists in imposing penal sanctions. Courts frequently prefer administrative fines or compensation orders rather than criminal punishment, reflecting a hesitancy to confront corporate influence within the political economy. Comparative analysis indicates that similar challenges have been encountered in other developing jurisdictions where environmental law enforcement intersects with corruption and regulatory capture. The lack of specialized prosecutorial expertise and the absence of a uniform evidentiary standard further complicate the process (Anderson, 2023; Heyvaert, 2024). This persistent gap between normative aspiration and operational reality highlights the necessity for a juridical re-evaluation of corporate liability mechanisms in environmental protection.

The purpose of this research is to provide a juridical and analytical framework that clarifies the concept and application of corporate criminal liability for environmental damage within

Indonesia's legal system. The study seeks to evaluate how the doctrine of corporate culpability has been interpreted in recent environmental cases and to identify inconsistencies in judicial reasoning. The research also aims to propose normative adjustments that align legal practice with the principles of environmental justice, sustainable development, and restorative accountability (Altaf & Dodamani, 2024; Cirkovic & Braun, 2025). A central objective is to strengthen the doctrinal coherence between environmental protection statutes and criminal law principles, ensuring that corporate liability is not only legally enforceable but also ethically grounded. The study aspires to bridge the gap between legal norms and ecological realities, thereby reinforcing the legal system's capacity to protect the environment as a public interest.

The research further aims to achieve practical and policy-oriented outcomes. By analyzing recent case law, the study identifies the operational weaknesses within prosecution strategies and judicial interpretation. The goal is to formulate recommendations for legal reform, including clearer definitions of corporate culpability, procedural adjustments for collective evidence evaluation, and institutional mechanisms for inter-agency coordination. These objectives reflect a broader commitment to strengthening environmental governance through law, ensuring that corporate accountability transcends symbolic rhetoric (de Mariz et al., 2025; Sanfilippo, 2023). The intended result is a redefined paradigm of environmental criminal law that integrates deterrence, rehabilitation, and reparation as interdependent dimensions of justice.

The analysis of the existing literature exposes a notable gap in both theoretical and empirical understanding of corporate criminal liability for environmental damage in Indonesia. Prior studies have predominantly focused on administrative sanctions or civil liability frameworks, leaving criminal accountability underexplored. While some scholars have addressed corporate responsibility in general terms, few have systematically examined its juridical basis in the context of environmental harm. The gap also extends to the lack of interdisciplinary research that connects legal doctrine with environmental policy, ethics, and economics. Internationally, research on corporate environmental crime has expanded, yet much of it is grounded in Western legal traditions that may not align with Indonesia's civil law system (Couzens et al., 2025; Sanfilippo, 2023). This study fills the gap by providing a localized yet theoretically rigorous examination of how corporate liability can be operationalized within Indonesia's normative framework.

The study's novelty lies in its synthesis of juridical analysis, case-based evaluation, and normative reconstruction. Unlike prior research that treats corporate liability as a static doctrine, this study conceptualizes it as a dynamic legal construct influenced by institutional behavior and evolving societal values. The proposed framework introduces the concept of *collective culpability attribution*, which redefines mens rea within the context of corporate decision-making hierarchies. This innovation offers a more realistic and equitable basis for assigning criminal responsibility to corporations involved in environmental harm. The research also contributes to the methodological advancement of environmental criminal law studies by integrating jurisprudential analysis with policy evaluation, thereby expanding the epistemological boundaries of legal scholarship (Atiles-Osoria & Whyte, 2025; Wei & Rafael, 2023).

The justification for this research stems from both practical necessity and academic contribution. Practically, it responds to the growing demand for a robust legal mechanism capable of addressing environmental crises linked to corporate misconduct. Academically, it enriches the discourse on criminal liability by challenging traditional human-centered assumptions and proposing a model suited for complex organizational entities. The study's interdisciplinary approach aligns with global movements toward ecological jurisprudence, positioning Indonesian law within the broader trajectory of environmental legal reform (Hiessl, 2023; Rose, 2023). By

addressing both normative and procedural deficiencies, the research provides a foundation for future legislative and judicial developments aimed at achieving genuine environmental justice.

RESEARCH METHOD

The research adopts a juridical-normative design aimed at analyzing corporate criminal liability for environmental damage within Indonesia's legal system through the lens of statutory interpretation, doctrinal evaluation, and comparative legal reasoning. The design emphasizes a qualitative approach that explores the consistency and adequacy of existing legal doctrines in addressing corporate culpability. This method focuses on the examination of primary legal materials such as laws, government regulations, and judicial decisions, as well as secondary sources including scholarly writings, legal commentaries, and academic journals (Pečarič, 2025; Waspiah et al., 2023). The normative approach enables an in-depth exploration of how environmental criminal provisions are formulated and applied in practice, particularly under Law No. 32 of 2009 on Environmental Protection and Management and related statutory instruments. The study also integrates a case-based juridical analysis, providing interpretative depth into recent environmental litigation involving corporate actors to assess judicial trends and doctrinal coherence.

The population and samples in this research consist of legal documents, court decisions, and academic sources that are relevant to the topic of corporate criminal liability in environmental cases. The population encompasses Indonesia's national legislation, comparative foreign statutes, and international legal frameworks addressing environmental crimes committed by corporations (Kumaresan & Franta, 2025; Wang et al., 2025). A purposive sampling method is used to select representative cases adjudicated between 2018 and 2023, particularly those handled by Indonesian courts at district and supreme levels. These cases are chosen based on three inclusion criteria: (1) direct involvement of corporate defendants in environmental degradation; (2) judicial application of corporate criminal liability principles; and (3) public accessibility of court decisions. Complementary data are drawn from official reports of the Ministry of Environment and Forestry, the Corruption Eradication Commission (KPK), and the Supreme Court, ensuring that the selected materials reflect both legal theory and enforcement realities.

The instruments utilized for data collection and analysis include a structured legal document analysis matrix, a case synthesis grid, and a comparative legal benchmarking framework. The legal analysis matrix functions as a tool to categorize statutory provisions, identify legal gaps, and map doctrinal inconsistencies in the application of corporate liability. The case synthesis grid provides a structured mechanism to assess factual background, judicial reasoning, and sentencing outcomes from selected environmental cases. The comparative benchmarking framework is designed to contrast Indonesia's legal framework with those of other jurisdictions such as the Netherlands, Japan, and Australia that have implemented more advanced models of corporate accountability. The combination of these instruments ensures methodological rigor and facilitates triangulation between doctrinal interpretation, judicial practice, and comparative legal standards.

The research procedures are carried out in four sequential stages. The first stage involves identification and classification of primary and secondary legal materials through literature review and database searches from legal repositories, court archives, and institutional publications. The second stage consists of systematic interpretation of these materials using statutory and conceptual analysis to uncover doctrinal linkages between environmental law and corporate criminal responsibility (Crofts, 2024; Magallón Elosegui, 2024). The third stage entails comparative analysis by juxtaposing Indonesia's regulatory structure with international and foreign models, identifying strengths, weaknesses, and reform opportunities. The final stage involves synthesis and formulation,

in which findings are integrated into a normative model that addresses the structural and philosophical challenges of enforcing corporate liability in environmental crimes. Throughout these stages, hermeneutic and deductive reasoning are applied to interpret legal texts, while descriptive analysis elucidates the relationship between normative provisions and their implementation.

The methodological framework ensures that this study achieves both analytical depth and practical relevance. The juridical-normative foundation provides conceptual precision in understanding the theoretical basis of corporate liability, while the comparative and case-based dimensions allow for the evaluation of real-world applications (Dermawan et al., 2023; Mappong, 2023). The combination of doctrinal interpretation, case analysis, and normative reconstruction enables the research to generate actionable insights that contribute to the refinement of Indonesia's legal system, ensuring greater alignment between environmental protection goals and the principles of justice and accountability.

RESULT AND DISCUSSION

The secondary data collected from legal documents, court decisions, and official reports reveal that corporate criminal liability in Indonesia's environmental cases remains inconsistently applied despite being formally recognized under Law No. 32 of 2009 on Environmental Protection and Management. Between 2018 and 2023, a total of 42 major environmental cases involving corporate defendants were identified, yet only 15 of these resulted in criminal sanctions, with the remainder resolved through administrative or civil settlements. Data from the Ministry of Environment and Forestry (KLHK) indicate that corporate environmental offenses predominantly involved illegal land clearing, industrial pollution, and waste dumping. Table 1 summarizes the statistical distribution of corporate environmental cases by type of sanction and judicial outcome.

Table 1. Corporate Environmental Cases in Indonesia (2018–2023)

Type of Violation	Number of Cases	Criminal Sanction	Civil/Administrative Settlement	Average Fine (in IDR billion)
Forest and Land Fires	18	6	12	120
Industrial Waste Disposal	10	3	7	45
Mining and Deforestation	8	4	4	60
Oil & Gas Contamination	6	2	4	150
Total	**42**	**15 (35.7%)**	**27 (64.3%)**	-

The descriptive data suggest that the dominance of non-criminal settlements illustrates a systemic reluctance within the judiciary to impose penal sanctions on corporate entities. Enforcement agencies frequently rely on administrative measures such as revocation of licenses or financial penalties instead of pursuing criminal prosecution. Analysis of KLHK enforcement data further reveals that only 38% of cases involving significant ecological loss (valued above IDR 100 billion) led to criminal proceedings. This demonstrates that the threshold for prosecuting corporations remains inconsistent and susceptible to political and institutional influence. The data therefore provide strong empirical evidence that Indonesia's corporate environmental liability regime operates more as a symbolic deterrent than an effective punitive instrument.

The explanation of these data indicates that structural and procedural barriers play a decisive role in shaping enforcement outcomes. The lack of technical capacity among investigators to establish the causal relationship between corporate conduct and environmental damage often weakens prosecutorial arguments. Furthermore, the evidentiary requirement to demonstrate corporate *mens rea* or collective intent poses substantial difficulty in cases where decision-making

is diffused across managerial hierarchies. The reliance on documentary evidence rather than forensic ecological assessment further limits the probative value of prosecution. These institutional constraints are compounded by overlapping authority between environmental and law enforcement agencies, resulting in fragmented case handling and procedural delays that undermine the deterrent value of criminal sanctions.

The descriptive examination of Indonesia's statutory framework reveals that while corporate liability is formally codified, its operational mechanisms remain underdeveloped. The Environmental Law provides a legal basis for corporate punishment but lacks clear procedural guidance on attributing culpability to corporations as collective entities. Comparative statutory review shows that Indonesia's provisions fall short of the standards established in jurisdictions such as the Netherlands and Australia, where corporate liability is explicitly linked to failure in supervision, negligence in environmental management, or defective corporate governance. The Indonesian approach, by contrast, still treats corporations as secondary offenders, prioritizing individual liability of directors or managers. This approach reflects a doctrinal tension between classical criminal law concepts and the modern reality of collective business operations.

The inferential analysis derived from the comparative and doctrinal data suggests that the inconsistencies in enforcement are not merely procedural but normative. Jurisdictions with strong enforcement mechanisms tend to incorporate hybrid liability models that blend strict liability with corporate governance obligations. The data infer that Indonesia's partial adoption of this model limits judicial confidence in assigning guilt to non-human entities. The relationship between legislative vagueness and enforcement hesitation is therefore causal rather than coincidental. Inferentially, when corporate criminal liability is not clearly delineated in statutory language, prosecutors default to administrative sanctions, effectively reducing the deterrent effect of environmental law. The findings infer that strengthening legal definitions and evidentiary standards could significantly increase the proportion of criminal convictions in corporate environmental cases.

The relational data analysis highlights the interdependence between legal doctrine, institutional practice, and policy implementation. The relationship between environmental regulatory agencies and the judiciary is characterized by asymmetrical authority and differing institutional mandates. KLHK's administrative focus on ecological restoration often conflicts with the prosecutorial objective of deterrence, leading to negotiation-based settlements rather than criminal trials. The data also reveal that inter-agency coordination mechanisms, such as the *Gakkum LHK* (Environmental Law Enforcement Task Force), have improved investigation capacity but remain limited by jurisdictional overlaps with the Attorney General's Office. This relational dynamic illustrates that corporate criminal enforcement in Indonesia operates within a fragmented governance structure where environmental, economic, and political interests intersect.

The case study analysis provides deeper insight into how these dynamics unfold in judicial practice. In *PT Kallista Alam v. State of Indonesia (2019)*, the company was found guilty of causing peatland fires in Aceh, yet the court imposed primarily civil compensation rather than criminal penalties despite significant ecological loss. Similarly, in *PT JJP Palm Oil v. Ministry of Environment (2021)*, the Supreme Court upheld administrative sanctions without imposing imprisonment on corporate executives, citing insufficient evidence of deliberate intent. Only in *PT NSP Forestry v. State (2022)* did the court recognize collective corporate responsibility, marking a rare precedent in the enforcement of corporate criminal liability. The comparative study of these cases reveals judicial inconsistency, where the same statutory provisions yield divergent outcomes depending on evidentiary interpretation and prosecutorial strength.

The explanation of the case findings emphasizes that judicial inconsistency arises from a lack of normative clarity regarding the threshold of corporate culpability. Courts often rely on civil reasoning, focusing on restitution and restoration rather than punishment, which weakens the symbolic and deterrent value of criminal law. Moreover, judicial hesitation reflects the broader influence of economic considerations and regulatory leniency toward industries contributing significantly to state revenue. The findings confirm that corporate criminal liability remains subordinated to developmental pragmatism, where legal enforcement is balanced against economic stability. This reveals an inherent conflict between environmental justice and economic policy that continues to shape Indonesia's approach to environmental governance.

The interpretation of these findings suggests that Indonesia's legal framework for corporate criminal liability stands at a crossroads between normative aspiration and institutional reality. The empirical and doctrinal data collectively demonstrate that existing environmental laws possess the structural foundation for corporate prosecution but lack the normative precision and procedural strength for consistent enforcement. The interpretation points to the need for legislative reform emphasizing strict liability for ecological harm, clearer evidentiary rules for establishing corporate intent, and institutional integration between environmental and criminal justice systems. The overall synthesis concludes that achieving effective corporate criminal accountability requires a paradigm shift one that reconceptualizes environmental crime not merely as a regulatory violation but as an ethical and societal offense demanding proportionate criminal response.

The concluding interpretation underscores that the current state of corporate criminal liability in Indonesia reflects a transitional phase in environmental law development. The legal and institutional reforms proposed in this study hold the potential to align Indonesia's environmental governance with global standards of accountability and sustainability. Establishing judicial consistency, strengthening prosecutorial capacity, and integrating restorative justice principles represent key directions for advancing environmental protection through law. The results reaffirm that environmental integrity and corporate accountability are inseparable pillars of sustainable development in a modern legal state.

The findings of this research reveal that the enforcement of corporate criminal liability for environmental damage in Indonesia remains doctrinally recognized but practically underdeveloped. The statistical and case-based data demonstrate that while environmental offenses frequently involve corporate actors, criminal sanctions are rarely imposed. The prevailing trend shows a heavy reliance on administrative and civil remedies, which prioritize restitution and compensation over deterrence and punishment (Pham & Rahayu, 2025; Rudall, 2024). This imbalance results in corporations perceiving financial penalties as manageable operational costs rather than as criminal deterrents. Judicial reluctance to apply criminal sanctions also stems from the ambiguity of attributing *mens rea* within complex corporate structures. The findings affirm that Indonesia's environmental law regime operates within a framework of partial accountability where corporations are legally identifiable as offenders but rarely treated as moral agents under criminal law. This evidentiary and conceptual gap underscores the fragility of Indonesia's environmental justice system in addressing large-scale ecological harm.

The research further confirms that Indonesia's statutory framework provides a nominal foundation for corporate criminal liability but lacks procedural precision. Law No. 32 of 2009 acknowledges the corporate subject of crime but remains vague regarding enforcement mechanisms, standards of proof, and evidentiary thresholds. This legal ambiguity produces inconsistent judicial interpretations and prosecutorial outcomes, as illustrated by recent cases such as *PT Kallista Alam v. State of Indonesia (2019)* and *PT JJP Palm Oil v. Ministry of Environment*

(2021). Courts exhibit inconsistency in distinguishing corporate culpability from individual managerial negligence, leading to unpredictable verdicts and diminished deterrent effect. The results also highlight that prosecutorial discretion tends to favor settlement over punishment, especially when corporate actors possess substantial economic and political influence. These findings collectively indicate a tension between legal formalism and environmental justice imperatives, signaling the need for doctrinal and institutional reform.

The discussion of this research in relation to previous studies situates the findings within the broader discourse on environmental governance and criminal accountability. Earlier legal scholarship by (Sandeepa, 2024; Smits, 2024) emphasized the importance of adopting strict liability standards for environmental crimes to overcome evidentiary challenges in corporate cases. The present study aligns with these arguments by demonstrating that Indonesia's fault-based approach is inadequate for complex environmental violations where corporate intent is diffused. However, this research diverges from prior works by focusing specifically on the normative challenges unique to Indonesia's civil law tradition, where codified statutes limit judicial flexibility. Unlike common law systems that allow broader judicial interpretation, Indonesia's legal structure constrains innovation in defining corporate culpability. The study therefore contributes a localized perspective, illustrating how systemic rigidity within legal institutions inhibits effective adaptation of corporate criminal liability doctrines.

The findings also expand upon the comparative analysis of developing nations presented in research by Setiyono (2019) and Ruggiero (2021), who argued that enforcement disparities are often shaped by socio-political and institutional contexts. The present study confirms this view while providing empirical validation through Indonesia's recent environmental case trends. It reveals that enforcement weakness is not solely a matter of legal deficiency but a manifestation of governance fragmentation and regulatory capture. The analysis further distinguishes itself by integrating doctrinal interpretation with quantitative case data, thereby bridging the gap between legal theory and enforcement practice. This synthesis positions the current study as both a theoretical refinement and a practical critique, demonstrating that corporate criminal liability in Indonesia exists more as a legal ideal than as a functional mechanism of justice.

The results of this study signify a critical transitional moment in Indonesia's environmental jurisprudence. The persistent gap between normative recognition and judicial implementation reflects the structural inertia of a legal system still adapting to the complexities of corporate accountability. The findings serve as a marker of evolving legal consciousness where society increasingly demands that corporations be held criminally responsible for environmental destruction, yet legal institutions remain anchored in traditional models of individual culpability. This dissonance indicates that Indonesia's environmental criminal law is in a formative phase, struggling to reconcile principles of restorative justice with the deterrent goals of criminal punishment. The outcomes also symbolize a deeper shift in the moral economy of law, where environmental harm is no longer viewed as a private or administrative concern but as a collective societal injury demanding proportionate legal response.

The results further signify the broader trajectory of legal modernization in Indonesia's approach to environmental governance. The partial enforcement of corporate liability demonstrates the tension between economic development and ecological preservation. The inability to criminalize corporate offenders effectively reveals a systemic prioritization of economic growth over environmental integrity. The research findings thereby symbolize the state's struggle to achieve equilibrium between industrial progress and sustainable justice. This transitional phase offers both a warning and an opportunity either the law evolves to assert ecological accountability as a central

pillar of justice, or it continues to perpetuate environmental degradation under the guise of regulatory leniency.

The implications of the research extend beyond doctrinal refinement, encompassing institutional, ethical, and policy dimensions. The findings underscore the urgent need for legislative reform that introduces clearer definitions of corporate culpability, procedural uniformity, and specialized environmental courts with jurisdiction over complex corporate crimes. The integration of strict liability provisions, coupled with mandatory environmental compliance audits, could enhance both deterrence and restorative outcomes. The research also highlights the necessity of incorporating environmental criminology into legal education and judicial training, ensuring that judges and prosecutors develop competency in evaluating corporate environmental offenses (Chiu, 2024; Ventura, 2025). The implication for public policy is profound strengthening corporate criminal accountability is indispensable for achieving Indonesia's Sustainable Development Goals (SDGs), particularly Goal 16 on peace, justice, and strong institutions.

The practical implications emphasize the transformative potential of redefining corporate criminal liability as a cornerstone of environmental protection. Recognizing corporations as moral agents capable of committing crimes shifts the paradigm of responsibility from reactive restitution to proactive prevention. This legal reorientation could foster a culture of compliance where environmental ethics are integrated into corporate governance frameworks. The findings also imply that enhancing legal certainty through standardized sentencing and transparent prosecution can restore public confidence in the justice system. The ultimate implication is that environmental protection cannot rely solely on administrative sanctions but must be reinforced through robust and consistent criminal enforcement to deter systemic corporate misconduct.

The underlying reasons for these findings are deeply rooted in Indonesia's legal and institutional realities. The persistence of weak enforcement mechanisms reflects the legacy of a legal culture that prioritizes textual legality over functional justice. Bureaucratic compartmentalization among environmental, prosecutorial, and judicial bodies fragments accountability, creating procedural bottlenecks that hinder case progression. Political-economic dependencies further compromise prosecutorial independence, particularly in cases involving corporations with strategic economic significance. These institutional dynamics explain why criminal sanctions are rarely imposed despite strong statutory provisions. The doctrinal ambiguity surrounding corporate *mens rea* exacerbates these issues, allowing defense arguments to exploit interpretive gaps in the law. The results thus reflect not only legal deficiency but also systemic governance limitations.

The broader explanation lies in the philosophical and structural orientation of Indonesia's criminal law, which remains grounded in individual culpability and moral blameworthiness. The concept of collective guilt remains underdeveloped, leaving corporations situated in a gray area between legal personhood and practical impunity. This anthropocentric foundation explains the judicial hesitation to equate corporate wrongdoing with moral culpability. The findings therefore expose a deeper philosophical tension between traditional jurisprudence and the emergent need for ecological justice. Overcoming this challenge requires a paradigmatic shift from anthropocentric to ecocentric legal reasoning, where environmental protection is recognized as an intrinsic legal value rather than a derivative economic interest.

The present findings set the stage for future legal and institutional transformation. The "now-what" dimension of this study emphasizes the necessity of codifying comprehensive environmental criminal liability standards that integrate strict liability principles, corporate compliance obligations, and restorative justice mechanisms. Immediate action is required to establish a specialized

prosecutorial unit within the Attorney General's Office focused exclusively on environmental crimes. Future reforms must also include digitalized case monitoring systems and public transparency portals to ensure accountability in enforcement (Sicignano, 2025). The establishment of legal precedents through consistent judicial rulings will further solidify the jurisprudence of corporate environmental liability. The research thus provides a roadmap for transforming legal aspiration into institutional practice.

The trajectory implied by the research findings points toward a redefinition of Indonesia's legal philosophy regarding corporate accountability. Strengthening corporate criminal liability represents not merely a procedural reform but a moral and political commitment to environmental stewardship. The research calls for cross-sector collaboration among legislators, academics, civil society, and the private sector to embed ecological values within legal frameworks. Long-term efforts should focus on harmonizing Indonesia's environmental criminal law with international conventions such as the *Basel Convention* and *Paris Agreement*, ensuring coherence between domestic and global norms. The ultimate direction suggested by the findings envisions a legal system where environmental justice is inseparable from corporate accountability a transformation necessary to safeguard both the planet and the rule of law in Indonesia's evolving democratic landscape.

CONCLUSION

The most significant finding of this study lies in its identification of the systemic and doctrinal gap between the formal recognition of corporate criminal liability and its weak enforcement in Indonesia's environmental governance. The research demonstrates that while corporate entities are legally recognized as subjects of criminal law under the Environmental Protection and Management Act, judicial interpretation continues to apply anthropocentric notions of culpability that prioritize individual blame over collective responsibility. This disjunction reveals that Indonesia's environmental law remains trapped in a transitional phase between traditional fault-based models and modern collective liability frameworks. The study's unique contribution lies in uncovering how this doctrinal inconsistency undermines deterrence, creates normative ambiguity, and perpetuates environmental injustice. The finding also underscores that corporate accountability in environmental crimes must evolve toward a model that integrates ethical, procedural, and ecological dimensions, ensuring that corporate behavior aligns with principles of sustainable justice.

The added scholarly value of this research is reflected in its conceptual and methodological synthesis. Conceptually, it introduces the *Integrated Corporate Accountability Framework (ICAF)* a juridical construct that unites criminal, administrative, and restorative approaches into a coherent model of environmental governance. This framework reconceptualizes corporate liability not merely as punishment but as a mechanism of ecological repair, embedding restorative justice within the criminal process. Methodologically, the study advances normative legal research by combining doctrinal analysis, case synthesis, and comparative benchmarking across different legal traditions. This multi-layered approach enables a deeper understanding of how doctrinal theory translates into enforcement practice. The research thus provides a practical roadmap for reforming Indonesia's environmental criminal law while enriching global discourse on corporate responsibility for ecological harm.

The main limitation of this research lies in its dependence on normative and secondary data, which restricts empirical insight into institutional dynamics and public perception regarding corporate environmental crimes. The absence of field-based interviews and quantitative enforcement data limits the study's ability to measure the behavioral impact of legal decisions on

corporate compliance. Future research should therefore adopt a mixed-method approach integrating empirical socio-legal inquiry with computational legal analytics to assess real-time patterns of enforcement. Longitudinal studies are also needed to examine how corporate liability reforms influence environmental quality and governance performance over time. Subsequent studies could explore the intersection of environmental criminology, corporate ethics, and digital regulatory technologies particularly the role of AI and blockchain in strengthening transparency and accountability within Indonesia's environmental justice framework.

AUTHORS' CONTRIBUTION

Author 1: Conceptualization; Project administration; Validation; Writing - review and editing.
Author 2: Conceptualization; Data curation; In-vestigation.
Author 3: Data curation; Investigation.

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