

RATIONALITY AND PROPORTIONALITY OF THE REPAYMENT PUBLIC MONEY IN CORRUPTION CASE TO PROTECT THE RIGHTS OF THE STATE ECONOMIC¹

Fontian Munzil², Imas Rosidawati³

Abstract

Corruption is crimes that directly and indirectly undermine social norms or values of society and taking economic rights which public fund that corrupted, is used to improve the welfare of the people. Corruption occurs systemically violating the rights of social and economic communities must be handled in a special way or extraordinary way from such a wide range of economic and social aspects.

Public money in corruption trial obtained by the defendant and subsequently charged to the defendant to return the public money in which the convict would be punishable by imprisonment if unable to pay back the loss of public money.

Imprisonment replacement punishment must be consistent among other convict. The replacement of imprisonment imposed on the convict because of the inability of the convict to return the public money, deserves to be analyzed aspects of proportionality between the criminal punishments compared to the amount of public money that is earned by the convict.

Jurimetrics method is one way in order to provide a guide for law enforcers to generate legal certainty thus the entire court decisions concerning additional criminal punishment in the form of payment of replacement or replacement imprisonment may be consistent or in other words did not result in wide disparities. Consistency prosecution by law enforcement will provide legal certainty for all accused of corruption.

Interest calculation using the method of compound interest on the public money was corrupted by the convict is an additional alternative for increasing the amount of the public money should be returned by convict. Interest calculation to determine the amount of the state refund is one way to determine the proportionality between the damage caused by corruption compared with the state's economic rights that have been lost. The calculation of how much replacement payment using a method of calculation the time value of money that is the result of corruption obtained by the convict, was not found in the theoretical literature legal science because it is the interdisciplinary science of financial law and science of economics law.

Economic rights should be protected because the state created by the state economies through spending on goods/services and capital expenditures that the end goal is to improve the welfare of its people.

Based on research that has been done, the convict showed a tendency to choose a prison sentence rather than return loss of public money. The results of this study are expected to generate a concept of criminal punishment for corruption case is more rational accordance with the effect that corruption has been caused by the defendant.

The concept will be shared to law enforcement agencies to share paradigms or viewpoints that can be applied without violating the law with the aim of providing a deterrent effect that is comparable to the result of the crime of corruption is created and, more important is to realize the rule of law

Keyword : Corruption, Rationality, Proportionality, Jurimetrics, Rule of Law

¹ Bagian Dari Tahapan Penelitian Unggulan Institusi yang dibiayai oleh Dikti melalui DIPA Kopertis Wilayah IV Jawa Barat, Kementerian Pendidikan dan Kebudayaan, Tahun Anggaran 2014

² Senior Lecturer, Nusantara Islamic University (UNINUS), Bandung. Indonesia, Appeal Judge of Criminal Corruption Court, Ethic Code Commission Head of CFP, fontian@mail.com

³ Senior Lecturer, Nusantara Islamic University (UNINUS), Bandung. Indonesia

1. Introduction

Corruption is a crime that is very complex, in terms of politics is a factor that undermines the credibility of the government especially the educated society, in economic terms is one of the factors that lead to high economic costs are very detrimental to the state and society. Cultural aspects of corruption undermines the moral and character of the nation that have the noble values⁴.

Ideal law according to Radbruch, constitutive formation serves as the basis of law in the legal sense without the ideal of all legal norms loses its meaning as well as the legal and regulatory benchmarks to assess a fair or unfair the law⁵.

Using of public money illegally by defendant corruption can destroy the potential effectiveness of all kinds of government programs and impede national development. Public service is likely to decline, as government spending is not optimal to meet the development targets since the public money was corrupted. Corruption has become an international problem and in developing countries or in conditions that are building, corruption tends to be higher than developed countries.

The utilization of criminal law punishment for crime prevention is that form part of the national of development policies including the field of economics⁶. The criminal policies covering policy formulation, policy implementation and policy application.

Criminal policies, as the public policy basically had a rational policy. One measure of the rationality of criminal policy, among others, can be connected to the problem effectiveness, so that rationality is placed on the issue of success or effectiveness of the criminal in achieving its objectives⁷. The effectiveness of imprisonment can be viewed from the two aspects such as principal objectives sentencing that consist of aspects of public protection and improvement aspects of offender. The scope of protection of the public are⁸:

1. Resolve the conflicts.
2. Bringing a sense of security, repairing loss/damage.
3. Removes stains.
4. Reinforces the value living in the community

The essence imprisonment by the judge is to protect the public and the two judges said to repairing offenders, while the other the two judges said that to protect the public and improve offender⁹.

United Nations Congress on the prevention of crime and treatment of offenders mentioned that imprisonment still needs to be maintained only restricted for specific criminal acts, especially the concern is socialization to convict. In a modern perspective of criminal as a process to change behavior, thus imprisonment can still be retained and be seen of the necessity of protection efforts the community, imprisonment is one of the more humane sentencing compared with the arbitrary actions unlawfully¹⁰.

⁴ Edi Setiadi, Rena Yulia, *hukum pidana ekonomi*, Graha Ilmu, edisi pertama, cetakan pertama, Yogyakarta, 2010, p.70

⁵ Abdulkadir Besar, *Implementasi Cita Hukum Dan Penerapan Asas-asas Hukum Nasional Sejak Lahirnya Orde Baru, Pembinaan Cita Hukum Dan Penerapan Asas-asas Hukum Nasional No.2*, Majalah Hukum Nasional Edisi Khusus 50 Tahun Pembangunan Nasional, Pusat Dokumentasi Hukum Badan Pembinaan Hukum Nasional, Jakarta 1995, p. 27

⁶ Supanto, *Kejahatan Ekonomi Global Dan Kebijakan Hukum Pidana*, Cetakan Pertama, Edisi Pertama Alumni, Bandung, 2010, p.11

⁷ Barda Nawawi, *Bunga Rampai Kebijakan Hukum Pidana*, Cetakan Ketiga Edisi Revisi, Citra Aditya Bakti, Bandung 2005, p.224

⁸ Dwidja Priyatno, *Sistem Pelaksanaan Pidana Penjara Di Indonesia*, Cetakan Kedua, Refika Aditama, Bandung, Oktober 2009, p.82

⁹ Petrus Irwan Panjaitan, Chairijah, *Pidana Penjara Dalam Perspektif Penegak Hukum Masyarakat dan Narapidana*, Terbitan Pertama, Jakarta, 2008, p.72

¹⁰ Syaiful Bakhri, *Perkembangan Stelsel Pidana Indonesia*, Cetakan 1, Total Media, Yogyakarta, Oktober 2009, p.78

Payment of compensation is an additional punishment law of corruption in Indonesia. Additional criminal punishment cannot be charged separately but should be charged along with the principle charges.

Corruption Act in Indonesia mentioned that if the convicted did not pay compensation longer than 1 month after the court decision, which has binding then his property could be seized by prosecutors and be auctioned to cover the replacement of public money. If the property is insufficient to pay the compensation, it shall be punished with imprisonment which duration did not exceed the maximum threat of sentencing substantially in accordance with the provisions of this Act and duration specified in the decision of penal court.

Imprisonment replacement punishment for the convict that happened inconsistently and therefore provides opportunities for the convict to choose imprisonment instead of return the public money that was corrupted. Convict considered more advantageous to choose replacement in prison rather than return of public money¹¹.

The law should be able to anticipate life in the era of global economy growing rapidly, and is expected to support the development of national economy that does not get away from the system of economic democracy. Rudolf Stammler mentioned legal ideal was thought that construction is a legal requirement to drive to the desired goals of society. Ideal law function as a guide for the achievement of goals society¹².

Jurimetrics is a scientific investigation on legal issues focused on three issues, namely¹³:

1. Storage and retrieval of electronic legal data.
2. Analysis electronically to legal documents, administrative law enforcement electronically and behavior analysis of the means set a legal decision.
3. Use of quantitative methods in the implementation of the law including the use of statistical, mathematical models and simulations.

Lee Loevinger said about the difference between jurisprudence and jurimetrics are jurisprudence is concerned with such matters as the nature and sources of the law, the formal bases of law, the province and function of law, the ends of law and the analysis of general juristics concepts. Jurimetrics is concerned with such matters as the quantitative analysis of judicial behaviour, the application of communication an information theory to legal expression, the use of mathematical logic in law, the retrieval of legal data by electronic and mechanical means and formulation of calculus of legal predictability. Juriprudence is primarily an undertaking of rationalism, jurimetrics is an effort to utilize the methods of science in the field of law¹⁴.

Law carries expressive function that reveals the views of life, cultural values and justice. Good law is a law that accordance to the law living in society (the living law)¹⁵. As a law enforcement system which is concerning various subsystems namely¹⁶:

- a. The institutional of law enforcement.
- b. Resources/law enforcement.
- c. Procedures for law enforcement.
- d. Infrastructure and facilities of law enforcement.

Sentencing is the instrumental tool of the criminal law, and the criminal law is not value netral. It reflects the values which a community considers central to its security and well beeing. Those responsible for the law of sentencing must strive to ensure that it responds to the demands of fairness and equality¹⁷.

Mc Mullan (1961) stated that a resulted of corruption are:

1. Inefficiency.
2. Injustice.

¹¹Efi Laila Kholis, *Pembayaran Uang Pengganti Dalam Perkara Korupsi*, Cetakan Pertama, Solusi Publishing, Jakarta, April 2010, p.32

¹²Awaloedin Djamin, *Pokok-Pokok Uraian Tentang Proses Pembinaan Cita Hukum Dan Penerapan Asas-asas Hukum Nasional*, Majalah Hukum Nasional Edisi Khusus 50 Tahun Pembangunan Nasional No 2, Pusat Dokumentasi Hukum Badan Pembinaan Hukum Nasional, Jakarta,1995, p.23

¹³Ronny Hanitijo Soemitro, *Metodelogi Penelitian Hukum dan Jurimetri*, Cetakan Keempat, Ghalia Indonesia, Jakarta, September 1990, p.135

¹⁴*Ibid*, p .137

¹⁵Mochtar Kusumaatmadja, *Fungsi dan Perkembangan Hukum Dalam Pembangunan Nasional (Dalam Buku Konsep-konsep Hukum Dalam Pembangunan)* Edisi Pertama, Cetakan Kesatu, Alumni, Bandung 2002, p.10

¹⁶Bagir Manan, *Sistem Peradilan Berwibawa*, Cetakan Pertama, UII Press, Yogyakarta, Juli 2005, p.14

¹⁷Allan Manson, *The Law of Sentencing*, Irwin Law, Toronto, 2001, p.375

3. A person does not trust the government.
4. Wasting state resources, not encouraging companies to strive particularly foreign companies.
5. Political instability, restrictions in the government policy and not repressive.

Factors that drive of corruption act¹⁸:

1. Existence of pressures (financial pressure, bad habits, occupation, pressures etc.).
2. Existence of opportunity (lack of control, inability to assess the quality of performance, limited access to information, ignorance / apathy / inability and no an audit trail).
3. Various ways to justify that cheating is acceptable

2. Analysis

Corruption preserving inequality objective performed in two ways the first corruption causes the deprivation, which resulted in the imbalance of wealth, and personal rights that may finally threatening existing interests. Both ways can be done by the variety forms of corruption¹⁹.

Singh (1974) in his study stated that the cause of corruption in India is a moral weakness (41.3%), economic pressure (23.8%), structural obstacles administration (17.2%), social structure obstacles (7.08%).

Merican (1971) stated the causes of corruption are as follows:

1. Legacy colonial government.
2. Poverty and inequality.
3. Low Salaries.
4. The popular perception.
5. Unclear regulation.
6. Insufficient knowledge in their field.

We cannot and should not expect the law sentencing to resolve the problems of crime and criminality, but we can expect it to provide a framework that empowers courts with the necessary tools to do their job. Each case must be viewed with a careful and creative eye and appropriate measures of firmness and compassion²⁰.

Law ensures the regularity and order. Enforcing the law as one aspect of implementation of the law is a function or action in order to maintain law obeyed the law, implemented or executed, as it should be²¹. Institutional of law enforcement should be function optimally and have the perception and the same benchmarks in sentencing in order to provide a deterrent effect for convict.

Whatever effect the sentencer expects to have on the future conduct of the offender, he must also have in mind the likely effects of the sentence upon the conduct of other people. The effects which sentencers most often hope for are deterrence and education²².

Few things that can manifest legal certainty are²³:

1. Strengthening awareness of norms in general.
2. Political law should formulate the contents and purpose of the law to the society.
3. Awareness of the law should be strengthened with the consequent legal action and wisely.
4. Legal awareness of the existing legal officials in the legislative, executive, police and courts must be revived in order to be aware of the objectives and function of law in society reform

Proportionality does, however serve as a bulwark against injustice if it appears to be pursued, even though the pursuit is carried on through legislation embellished by a mechanical scholasticism and driven by shifting

¹⁸ Suradi, *Korupsi Dalam Sektor Pemerintah Dan Swasata*, Edisi Pertama, Cetakan Pertama, Gava Media, 2006, Yogyakarta, p. 8

¹⁹ Peter M. Ward, *Corruption Development and Inequality*, First Published, Routledge, London 1989, p.20

²⁰ Allan Manson, *Op.cit*, p.375

²¹ Bagir Manan, *Op.cit*, p.83

²² Nigel Walker, Nicola Padfield, *Sentencing Theory, Law and Practise*, Butterworths, Second Edition, London, Dublin & Ediburgh, 1996, p.96

²³ O. Notohamidjodjo, *Makna Negara Hukum Bagi Pembaharuan Negara dan Wibawa Hukum Bagi Pembaharuan Masyarakat Indonesia*, Badan Penerbit Kristen, Jakarta, Oktober 1967, p.92

political winds, with implementation from case to case according to the idiosyncratic sentences of judges whose exercise of discretion depends very much upon their own very different personalities²⁴.

The three elements that must be observed in order to enforcing the law are²⁵:

1. Legal certainty.
2. Usefulness.
3. Justice.

Return of public money that was corrupted by the convict, which is part of the additional punishment that had been imposed by the court, is one way to restore the state's financial condition in its original condition and provide a direct deterrent to the convict to return public money due to corruption crimes.

The defendant will be imposed a imprisonment replacement if unable to return the public money is as a way to suppress the defendant in order to do a hard efforts return the public money with the intention of choosing a replacement instead of a prison sentence

Calculation of the total loss of public money by adding bank interest rate calculation results will provide fairness to the society in which the right of people delayed due to corruption. The calculation of the increase in the value of money at a certain time, calculated as the time value of money (compounding) or called multiplication that occurred over time. Compounding is the process of determining the present value of a sum of money in the future²⁶.

Future value is also called the compound value that using the compound interest calculation in which compound interest is used in the calculation to determine how much acceptance for a (n) years which shall come upon the deposit right now (initial principal) based on a certain interest rate²⁷.

Illustration of the calculation of compound interest can be seen in the following table

Table 1 : Illustration of Compound Interest Calculation

Compound Interest Calculation			
Year To	Initial Amount/ present value (Rupiah currency)	Interest Rate (p.a)	Future Value (Rupiah currency)
1	Rp5,000,000,000	6%	Rp5,300,000,000
2	Rp5,300,000,000	6%	Rp5,618,000,000
3	Rp5,618,000,000	6%	Rp5,955,080,000
4	Rp5,955,080,000	6%	Rp6,312,384,800
5	Rp6,312,384,800	6%	Rp6,691,127,888
6	Rp6,691,127,888	6%	Rp7,092,595,561
7	Rp7,092,595,561	6%	Rp7,518,151,295
8	Rp7,518,151,295	6%	Rp7,969,240,373

Calculations with a simple financial formula can be done in the following way:

$FVT = Po (1 + r)^t$, FVT = future value of funds in year t

Po = initial value of funds at the beginning of the year to 1

r = the amount of interest that a standard / reference

t = year (duration developed of funds)

²⁴ Hyman Gross, *Crime and Punishment*, Oxford University Press, Newyork, 2012, p.53

²⁵ Sudikno Mertokusomo, *Bab-Bab Tentang Penemuan Hukum*, Citra Aditya Bakti, Bandung 1993, p.1

²⁶ Robert C. Higgins, *Analisis Manajemen Keuangan*, Edisi Kedua, Indira, 1996, p.245

²⁷ Syafaruddin Alwi, *Alat-alat Analisis dalam Pembelajaran*, Andi Offset Yogyakarta, Edisi Revisi, 1994, Yogyakarta, p.150

Example calculation is as follows: (sample numbers listed in the above table)
 $Rp5 \text{ Billion} \times (1 + 0.06)^5 = Rp6,691 \text{ billion}$, of which:

- Rp5 billion is the initial fund value at the beginning of the first year.
- Number 1 is the raw figures.
- 0,06 is the interest rate of 6% p.a. (assumption interest rate of Bank).
- The number 5 is the period/duration of funds saved for 5 years.
- Rp6,691 Billion is the result of development funds for 5 years.

The above table shows, if the loss of public money amounting to Rp5 billion since corruption occurred by the offender, until the court decision is legally enforceable in 5 years, then the funds will growing in the future (year 5) to Rp6,691 billion, which amount is the right of the state to be restored to the state with reference to the interest rate of 6% in the civil law.

If the state is only guided by the initial rate of Rp5 billion then there will be excess funds formed of $Rp6,691 \text{ billion} - Rp5 \text{ billion} = Rp1,691 \text{ Billion}$ are the rights of the state to be paid by the convict. Interest rate of 6% referred to as the opportunity cost (opportunity cost rate) or the rate of return that can be generated from alternative investments²⁸.

The calculation above is a form of consistency and consequences of the anti-corruption in accordance with the spirit of corruption as an extraordinary crime so that entire treatment corruptions from front-to-end are handled in extraordinary ways.

Another factor to consider is the inclusion of the time value of money calculations where the results of these calculations have been added to the losses that have to be paid will be proportional to the lost of economic value of the country.

The calculation of the loss of public money to be calculated in detail by considering the period until the public money can be returned by the convict. The judicial process spends a long time since corruption occurred until the Supreme Court, which the public money is wasted in that period. The calculation of the lost of public money in this period are illustrated as if the funds deposited in the bank where the fund will rise in value because of the interest rates element.

Calculation of compound interest is a calculation that adds the element of interest into the initial funding (principal) and then the total value will be increased so that the results obtained will be higher because the interest is subject to the initial principal amount plus the interest that has been previously established. Protection of the rights of the community shall be maintained considering the economic purpose stated in the preamble of the constitution states that the state should protect the entire nation and entire country of Indonesia and to advance general welfare.

In practice, an additional punishment in the form of return public money occurred in installments with good faith, to ensure the rule of law and justice, still using the same mathematical model by calculating the interest rate and period of time of installment as well as home loan products. Illustration of a prison sentence as a substitute if the convict can not return the public money of corruption act after the judge's decision was final and binding are as follows:

Table 2: Illustration of Imprisonment Replacement

Corruption of Funds Obtained by the Defendant (in Rupiah currency)	Imposed Imprisonment Replacement (number of years)
0	0 year
0-100 Million	2 years
above 100 Million-1 Billion	4 years

²⁸ Brigham & Houston, *Fundamentals of financial Management Dasar-Dasar Manajemen Keuangan*, Buku 1, Edisi 10, Salemba Empat, Jakarta, 2004, p.287

above 1 Billion – 10 Billion	6 years
Above 10 Billion	10 years

Consistency imposed criminal sentencing such as imprisonment replacement realize of proportionality between the criminal acts committed in comparison to criminal punishment, preferably use mathematically method to avoid disparities are not too wide and provide a deterrent effect on other perpetrators.

Specifically specific minimum limit of punishment stated in corruption act related to additional punishment of imprisonment replacement due to the inability of convict to return the public money, jurimetrics approach can be modified in an attempt to punish convict with adequate rationality.

Certainty, fairness and legal expediency becomes the primary purpose of law in which the aspect of fairness in this paper are reflected in the application of the calculation method for compensation if only the value obtained in accordance with the act of corruption or accompanied with other value addition as a replacement/compensate the economic value that the community has been lost.

Mathematical calculations on the table above (Illustration of Imprisonment Replacement) are based on the principle of proportionally to the amount of funds obtained by convicted can also use other factors as a tool for social justice such as the status of the convict whether the object is corrupted direct implications on public interests and ways of corruption.

The propotionalist approach to sentencing is a version of what one of us has termed the sentencing reform project in criminal justice. Such an approach, which has been influential since the mid 1970s involves the following postulates. First, a principled approach to sentencing, there should be an emphasis on sparing use the punishment, there should be an emphasis on fairness: the sentences should visit an equitable sanction on the offender²⁹.

The mathematical model can also provide legal certainty to convict more consistently associated with the imposition of a prison sentence a substitute to any convict so that minimal disparity occurs. Sentencing disparity has become a primary concern to legislators and criminal justice planner across the country³⁰.

The essential propositions of the justice model are³¹:

1. Proportionality of punishment to crime.
2. Determinate sentences.
3. An end to judicial and administrative discretion.
4. An end to disparity in sentencing.
5. Protection of rights through due process.

The concept of restorative justice will be realized along with the application of the concept of proportionality above including low disparity in the imposition of imprisonment replacement. Some weaknesses and obstacle to application restorative justice are as follows³²:

1. Can not be applied to the delict that caused the victim physical presence, for example, severe persecution, murder, rape and so on.
2. Not satisfy some members of the public, especially for vindictive.
3. People who are rich can pay compensation while the poor can not.
4. Could not be applied to all the usual suspects such as recidivists.

Jurimetrics method also can be applied due to the inability to convict return public money in full or in installments or a combination including replacement prison sentence and considering the length of the imprisonment of the convict.

The use of quantitative analysis or mathematically problem solving is rarely used in the science of law which generally are qualitative (juridical normative), the writer try to scientifically breakthrough to remain in compliance with the principles of science of the law in order to realize legal certainty and justice.

²⁹ Andrew von Hirsch & Andrew Ashworth, *Proposrtionate Sentencing Eploring the principles*, First Published, , Oxford University Press, New York, October 2005, p. 9

³⁰ Martin L . Frost, *Sentencing Reform: Experiments in reducing disparity*, Sage Publication, California, 1982, p.31

³¹ Barbara Hudson, *Justice Through Punishment*, First Pubishee, Macmillan Education, London, 1987, p.38

³²Syaiful Bakhri, *Op.cit*, p.116

The Canadian Sentencing Commission (1987) has presented a major proposal aimed at structuring the decision whether imprisonment is appropriate in a particular case and, if it is, the quantum. It is a response to what the Commission perceived as an unhealthy vagueness and open-endedness in current sentencing policy. The guidance is both quantitative and qualitative and is presented in the form of guidelines sheets. For each legal category of offense, there is either a qualified or unqualified in or out presumption and, where appropriate, a (relatively) narrow presumptive range for the length of imprisonment³³.

The results of this study are expected to generate an additional concept of criminal punishment: Corruption is more rational in accordance with the effect that corruption has been caused by the defendant.

3. Conclusion

In general, this paper gives a comprehensive concept such as the protection of the state economics by providing measurable imprisonment replacement consistently, because the convict inability to return the public money that was corrupted. Besides, it also adds a certain amount to the amount of public money that must be returned to the state by taking into account interest rates since corruption occurred by the offender, until the court decision is legally enforceable. Rationality and proportionality became the base of thinking in this concept. Mathematical approach (Jurimetrics) to law for the science of law is a breakthrough effort that is both progressively and accountable for realizing justice and legal certainty.

Biography of Each Author

Dr. Ir. Fontian Munzil, SH, MH, ME, CFP

- Doctor of Law, Bachelor of Law, Master of Business Law, Master of Economic, Petroleum Engineer
- Specialization: Financial, Business, Economic dan Corruption Law
- Appeal Judge of Criminal Corruption Court
- Ethic Code Commission Head of CFP
- Chief Editor of Academic Journal, Islamic Nusantara University, Bandung, Indonesia
- Having 15 years experience in Financial Industries (Banking & Insurance)
- Certified as an Advocate, Capital Market Law Consultant, Financial Planner, Qualified Wealth Planner, Mutual Fund Selling Agency, Investment Link Certification, Life Insurance

E-mail: fontian@mail.com

Mobile Phone: +62 818 08 777 000

Dr. Imas Rosidawati, SH, MH

- Postgraduate Senior Lecturer
- Doctor of Law, Bachelor of Law, Master of Law
- Specialization: Intellectual Property Right Law and Corporate Law
- Program Coordinator Master of Law, Islamic Nusantara University, Bandung, Indonesia
- Editor Academic Journal, Islamic Nusantara University, Bandung, Indonesia

Nusantara Islamic University, Jln Soekarno Hatta 530, Bandung 40286, Bandung, Jawa Barat, Indonesia

E-mail: i_rosida_df@yahoo.co.id

Mobile Phone: +62 878 228 09912

³³ Austin Lovegrove, *Judicial Decision Making, Sentencing Policy, and Numerical Guidance*, R.R. Donnelley & Sons, Melbourne, Australia, 1989, p.23

REFERENCE

Abdulkadir Besar, *Implementasi Cita Hukum Dan Penerapan Asas-asas Hukum Nasional Sejak Lahirnya Orde Baru, Pembinaan Cita Hukum Dan Penerapan Asas-asas Hukum Nasional* No.2, Majalah Hukum Nasional Edisi Khusus 50 Tahun Pembangunan Nasional, Pusat Dokumentasi Hukum Badan Pembinaan Hukum Nasional, Jakarta 1995

Awaloedin Djamin, *Pokok-Pokok Uraian Tentang Proses Pembinaan Cita Hukum Dan Penerapan Asas-asas Hukum Nasional*, Majalah Hukum Nasional Edisi Khusus 50 Tahun Pembangunan Nasional No 2, Pusat Dokumentasi Hukum Badan Pembinaan Hukum Nasional, Jakarta, 1995

Bagir Manan, *Sistem Peradilan Berwibawa*, Cetakan Pertama, UII Press, Yogyakarta, Juli 2005

Brigham & Houston, *Dasar-Dasar Manajemen Keuangan*, Buku 1, Edisi 10, Salemba Empat, Jakarta, 2004

Dwidja Priyatno, *Sistem Pelaksanaan Pidana Penjara Di Indonesia*, Cetakan Kedua, Refika Aditama, Bandung, Oktober 2009

Edi Setiadi, Rena Yulia, *Hukum Pidana Ekonomi*, Graha Ilmu, Edisi Pertama, Cetakan Pertama, Yogyakarta, 2010

Efi Laila Kholis, *Pembayaran Uang Pengganti Dalam Perkara Tipikor*, Cetakan Pertama, Solusi Publishing, Jakarta, April 2010

Forst Martin L, *Sentencing Reform: Experiments in reducing disparity*, Sage Publication, California, 1982

Gross Hyman, *Crime and Punishment*, Oxford University Press, Newyork, 2012

Higgins Robert C, *Analisis Manajemen Keuangan*, Edisi Kedua, Indira, 1996

Hirsch Andrew von & Ashworth Andrew, *Proporsionate Sentencing Eploring the principles*, First Published, Oxford University Press, New York, October 2005

Hudson Barbara, *Justice Through Punishment*, First Pubishee, Macmillan Education, London, 1987

Lovegrove Austin, *Judicial Decision Making, Sentencing Policy, and Numerical Guidance*, R.R. Donnelley & Sons, Melbourne, Australia, 1989

Manson Allan, *The Law of Sentencing*, Irwin Law, Toronto, 2001

Mochtar Kusumaatmadja, *Fungsi dan Perkembangan Hukum Dalam Pembangunan Nasional (Dalam Buku Konsep-konsep Hukum Dalam Pembangunan)* Edisi Pertama, Cetakan Kesatu, Alumni, Bandung 2002

O. Notohamidjodjo, *Makna Negara Hukum Bagi Pembaharuan Negara dan Wibawa Hukum Bagi Pembaharuan Masyarakat Indonesia*, Badan Penerbit Kristen, Jakarta, Oktober 1967

Petrus Irwan Panjaitan, Chairijah, *Pidana Penjara Dalam Perspektif Penegak Hukum Masyarakat dan Narapidana*, Terbitan Pertama, Jakarta, 2008

Ronny Hanitjo Soemitro, *Metodelogi Penelitian Hukum dan Jurimetri*, Cetakan Keempat, Ghalia Indonesia, Jakarta, September 1990

Suradi, *Korupsi Dalam Sektor Pemerintah Dan Swasata*, Edisi Pertama, Cetakan Pertama, Gava Media, 2006, Yogyakarta

Supanto, *Kejahatan Ekonomi Global Dan Kebijakan Hukum Pidana*, Cetakan Pertama, Edisi Pertama Alumni, Bandung, 2010

Syaiful Bakhri, *Perkembangan Stelsel Pidana Indonesia*, Cetakan 1, Total Media, Yogyakarta, Oktober 2009

Syafaruddin Alwi, *Alat-alat Analisis dalam Pembelaan*, Andi Offset Yogyakarta, Edisi Revisi, 1994, Yogyakarta

Walker Nigel, Padfield Nicola, *Sentencing Theory, Law and Practise*, Butterworths, Second Edition, London, Dublin & Edinburgh, 1996

Ward Peter M., *Corruption Development and Inequality*, First Published, Routledge, London 1989