

Factors Causing the Occurrence of Embezzlement Crimes in Company Positions

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The purpose of this research is to identify and analyze the factors causing embezzlement in office positions within companies. This type of research is normative with a legislative approach. The data used are secondary data consisting of primary and secondary legal materials. The research specification used is analytical descriptive. The factors causing embezzlement in office positions within companies are multidimensional, such as economic factors, opportunities arising from the position, and the weakness of the company's internal control system, which also contribute to embezzlement in office positions. The factor of abuse of trust also plays a role in the occurrence of embezzlement in office positions. Weak personal morals and integrity are also a contributing factor. The reasons why someone commits embezzlement in a position can include psychological factors, such as work stress, feeling undervalued, or conflicts with management, which can also influence a person's decision to commit embezzlement. A low understanding of the law and lack of awareness of criminal penalties are also causes of embezzlement in positions. Therefore, it is recommended that members of society refrain from doing it, as it harms both themselves and others.

Keywords: Factors, Causes, Criminal Acts, Embezzlement in Positions, Company

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1. Introduction

The prevalence of embezzlement in positions within companies has become an increasingly concerning phenomenon in business practices in Indonesia. This criminal act not only causes significant financial losses but also erodes public trust in the integrity of corporate management systems. Embezzlement in positions occurs when someone entrusted with authority and responsibility to manage company assets misuses their position for personal gain (Moeljatno, 2008). Embezzlement in positions within private companies not only financially harms the company but also causes broader social losses and can damage public trust in business institutions (I Komang, 2025). Criminal acts of embezzlement in office are often committed by parties within the company who have a deep understanding of the internal control system, allowing them to carry out such actions relatively easily (Kiki Kristanto et al, 2025).

Several studies indicate that cases of embezzlement in positions within companies tend to increase, especially in small and medium-sized enterprises that have weak internal control systems. Weak internal controls and the lack of an independent audit system are among the main factors leading to these irregularities. This situation provides room for perpetrators to act undetected for long periods (Romli Atmasasmita, 2010).

Another factor behind the widespread embezzlement in positions is the low legal awareness among employees and company officials. Many perpetrators do not understand the legal implications of their actions or underestimate the impact of the criminal penalties that may be imposed. The low understanding of criminal law contributes to the increase in violations in the employment relationship (Sudarto, 2009).

In addition, the dynamics of economic pressure and increasing living needs often drive individuals to abuse their positions. The inability to meet financial needs can erode a person's moral integrity and prompt them to take actions that harm the company. Economic pressure is one of the significant criminogenic factors in deviant behavior (Bonger, 2010).

An organizational environment that is permissive of ethical work deviations further worsens the situation. A corporate culture that does not enforce strict sanctions against violations creates a dominating effect on other potential perpetrators. The theory of differential association asserts that criminal behavior can be learned and influenced by the surrounding social environment (Edwin H. Sutherland, 2014).

In addition to internal factors, challenges in law enforcement also serve as the background for why embezzlement cases in office continue to occur. Inconsistent law enforcement and the lack of courage of reporters to bring cases to the criminal realm often allow perpetrators to escape criminal accountability. The success of criminal enforcement largely depends on the quality of investigations and the seriousness of law enforcement officials (Andi Hamzah, 2012).

The imbalance between the complexity of perpetrators' modus operandi and the capabilities of the company's surveillance system also exacerbates the prevalence of these cases. Companies often use manual systems or procedures that are vulnerable to manipulation, so embezzlement actions are not detected earlier. Effective supervision and transparent administrative systems are key to preventing criminal acts within an organization (Barda Nawawi Arief, 2011).

Thus, the background of this research arises from the need to understand the factors causing the prevalence of embezzlement in office within companies and to evaluate the effectiveness of the applicable law enforcement. A comprehensive approach to legal, moral, and structural aspects is expected to provide appropriate policy recommendations in efforts to prevent and address such criminal acts.

There are 4 (four) types of embezzlement crimes regulated in the Criminal Code, namely ordinary embezzlement regulated in Article 372 of the Criminal Code, light embezzlement regulated in Article 373 of the Criminal Code, embezzlement due to employment regulated in Articles 374 and 375 of the Criminal Code, and embezzlement within the family regulated in Article 376 of the Criminal Code. Embezzlement in office is a crime committed by someone who, due to their position, has the authority or trust to control certain property but then abuses that trust for personal gain. In Indonesian criminal law, embezzlement in office is regulated in Article 374 of the Criminal Code and usually occurs in the work environment, such as when an employee or official misuses property or money belonging to the company or agency entrusted to them. This crime is taken seriously because it not only causes material losses but also damages trust that it serves as the foundation of work and professional relationships. Therefore, the perpetrator can be subjected to heavier prison sentences compared to ordinary embezzlement, as a form of legal protection for integrity and trust within the work environment.

Embezzlement in office is a criminal act that often occurs in companies, which not only causes financial losses to the company but also leads to broader social harm (Sutopo, et.al, 2024). Law enforcement against embezzlement in office is an important step to maintain integrity, public trust, and clean governance within an organization or institution. The law enforcement process starts with reporting the criminal act, investigation and inquiry by the police, prosecution by the attorney, and court hearings to prove the elements of intent and abuse of authority by the perpetrator. Since the perpetrator is usually someone who is entrusted in their position, this embezzlement is regarded as a form of violation serious moral and legal issues. Strict law enforcement in this case is not only intended to provide a deterrent effect, but also serves as a form of protection for a fair and transparent system, as well as to strengthen public trust in law enforcement institutions and the government.

Law enforcement officers must be able to provide evidence through various lawful means and types of evidence as regulated by law. Law enforcement must not exceed the provisions of the law regarding the methods of presenting evidence; if these rules are disregarded, then the method or evidence is invalid or inadmissible in court. In procedural law, the judge's conviction determines a decision in the judicial process. The facts revealed in court must also have a strong foundation, and this foundation is the evidence presented in court (Dimas Arbianto Ardinur, 2022, pp. 370-382).

At the time and place mentioned above, the perpetrator, who worked and held a position as an employee in a company, was entrusted based on their position to manage and control the company's money/goods in order to carry out their job duties. However, this trust was abused by the perpetrator by deliberately and unlawfully possessing and using the company's money/goods for personal benefit, as if the money/goods were their own. The control over the money/goods was obtained by the perpetrator legally due to their employment and position within the company, but the perpetrator subsequently did not deposit, account for, or return the money/goods to the company as they should have. As a result. Due to these actions, the company suffered material losses. Thus, the perpetrator's actions fulfill the elements of the criminal offense of embezzlement in office as regulated and sanctioned under Article 374 of the Criminal Code (KUHP), because the perpetrator has abused the trust given to them based on their employment relationship and the position they hold in the company.

Law enforcement against embezzlement in office is an important step to maintain integrity, public trust, and good governance within an organization or institution. The law enforcement process begins with reporting the criminal act, followed by investigation and inquiry by the police, prosecution by the attorney, and finally trial in court to prove the elements of intent and abuse of authority by the perpetrator. Since the perpetrator is usually someone entrusted with their position, this embezzlement is seen as a serious moral and legal violation. Strict law enforcement in such cases aims not only to provide a deterrent effect but also to serve as protection for a fair and transparent system, while strengthening public trust in law enforcement institutions and government.

2. Research Methodology

The type of research in this paper is normative with a statutory and conceptual approach. Meanwhile, the research specification is analytical descriptive, which explains the problems according to the research title. The data used is secondary, consisting of primary legal materials in the form of laws and regulations, namely the Criminal Code (KUHP), particularly Article 374 of the Criminal Code, and secondary legal materials in the form of books, journals, and writings related to the research topic. The data analysis method is conducted qualitatively. The collected data is selected, organized, and systematically described so that conclusions can be drawn regarding the issues studied.

3. Results and Discussion

The crime of embezzlement is an unlawful act committed by someone by possessing or controlling goods that are wholly or partially owned by someone else, which are in their possession not due to a crime. This act goes against the principles of honesty and trust that form the basis of legal and social relationships. Embezzlement occurs when the perpetrator initially obtains control over an item lawfully, whether through employment, an agreement, or certain trust. However, this lawful control is then misused with the intention of claiming the item as if it were their own, thereby harming the rightful owner.

In the context of a company, the crime of embezzlement often occurs within the scope of positions or employment. Employees or company officials who are given the authority to manage the company's

money, goods, or assets have a responsibility to use and account for these assets in accordance with applicable regulations. Abuse of position occurs when an individual intentionally uses the company's money or goods for personal benefit or for the benefit of others without permission. Such actions may include failure to deposit money, transferring funds, selling assets, or retaining company property without authorization.

As a result of the embezzlement, the parties who suffer losses, whether individuals or companies, experience both material and immaterial damages. These losses are not only in the form of asset deprivation but can also affect operations, reputation, and trust in the workplace. In Indonesian criminal law, the crime of embezzlement is regulated in the Criminal Code (KUHP), especially Article 372 and Article 374 for embezzlement committed in an official position. These articles provide a legal basis for law enforcement to take action against embezzlers. To be held criminally responsible, it must be proven that there was an element of intent, lawful possession of the property, and acts of having or using the property unlawfully. Proving these elements is crucial in the investigation, inquiry, and trial processes.

Thus, the crime of embezzlement is an act that damages trust and violates the law, so the perpetrators can be subjected to criminal sanctions in the form of imprisonment and/or the obligation to compensate for losses. Law enforcement against embezzlement is expected to provide a deterrent effect as well as maintain justice and legal certainty. Embezzlement in office is a type of crime against property carried out by abusing the trust that arises from a work or official relationship. According to Moeljatno (2008), embezzlement occurs when a person who lawfully possesses an item intentionally takes possession of it unlawfully, thereby harming the rightful owner. In company practice, embezzlement in office is often committed by employees who have the authority to manage company money or goods. (R. Soesilo, 1996) explains that embezzlement in office is an aggravated form of ordinary embezzlement because it is committed by someone who has been trusted due to a work, employment, or wage relationship. For example, a company treasurer who is tasked with receiving and storing funds from sales acquires lawful control over that money. However, this lawful control becomes a criminal act when the treasurer deliberately fails to deposit part of the money into the company's cash and uses it for personal interests. Using company money for personal purposes without permission constitutes a form of "unlawful possession." (Andi Hamzah, 2012) states that the main element of embezzlement is the intent to treat someone else's property as one's own, even though the property was initially under the perpetrator's lawful control. In this case example, the perpetrator also attempted to cover up the act by manipulating the company's financial reports. This action demonstrates elements of intent and bad faith, which strengthen the evidence that the act was not merely negligence, but rather experiencing material losses in the form of the loss of a certain amount of funds, as well as immaterial losses in the form of disrupted trust and internal management systems. According to (Lamintang, 2014), losses are not only a legal consequence but also form the basis for the criminal liability of the perpetrators. Legally, the act fulfills the elements of Article 374 of the Criminal Code (KUHP), namely embezzlement committed by a person who has control over goods due to a work relationship or position. This article regulates a heavier criminal threat compared to ordinary embezzlement due to the abuse of trust. Thus, examples of embezzlement crimes in positions within companies demonstrate that abuse of authority in a position is a serious act that undermines the legal order and trust in the business world. Therefore, strict law enforcement is necessary to provide a deterrent effect and ensure legal certainty.

A person committing a criminal act is influenced by various factors affecting human behavior. According to criminology theory, crime is the result of the interaction between individual factors and social environmental factors. Bonger stated that crime cannot be understood merely as a personal fault, but as a social phenomenon influenced by economic conditions and the structure of society (Bonger, 2010). One of

the main reasons people commit criminal acts is economic factors, such as poverty and the pressure of life's necessities. When a person does not have an adequate source of income, the urge to meet basic needs can drive them to engage in illegal acts. (Soerjono Soekanto, 2012) explains that economic disparity and social injustice often trigger the emergence of crime. In addition to economic factors, weak morals and self-control also contribute to criminal behavior. Individuals who lack moral values and strong ethics tend to make it easier to commit legal violations. According to Moeljatno (2008), a person's legal and moral awareness greatly influences compliance with applicable legal norms. Social environmental factors also play a major role in encouraging someone to commit a crime. An environment accustomed to deviant behavior, such as violence or abuse of authority, can shape a mindset that views crime as normal. (Edwin H. Sutherland, 2014) through the theory of differential association explains that criminal behavior is learned through social interaction. Opportunity is also an important factor in the occurrence of criminal acts. Crimes often occur when there is a chance that allows the perpetrator to commit the act without adequate supervision. According to Romli Atmasasmita (2010, 91), weak supervision and law enforcement systems create room for someone to commit a criminal act.

Psychological pressure, such as stress, unstable emotions, or mental disorders, can also be a cause for someone committing crimes. Disrupted psychological conditions can affect a person's ability to control behavior and make rational decisions. This was stated by (Barda Nawawi Arief, 2011) in his study on criminal policy. Factors such as low education and legal understanding also contribute to the occurrence of criminal acts. A lack of knowledge about the law and the legal consequences of an action can cause someone to underestimate the risks of their behavior. According to (Sudarto, 2009), the level of education affects public awareness and compliance with the law. Thus, the reasons why people commit criminal acts are complex and interconnected, including economic, moral, social environment, opportunity, psychological, and educational factors. Understanding these factors is important as a basis for efforts in crime prevention and the formulation of effective criminal law policies. One of the main causes of embezzlement in a corporate setting is economic factors. Employees who face pressures from living needs, debt, or a lifestyle that is not balanced with their income may be driven to misuse their authority for personal gain. According to W.A. Bonger (2010), economic pressure and social inequality are an important factor that drives someone to commit crimes against property. Besides economic factors, opportunities arising from positions and weak internal company oversight systems also contribute to embezzlement in office. Employees who have direct access to company finances or assets, without strict supervision, have a high chance of committing misconduct. (Romli Atmasasmita, 2010) emphasizes that crimes often occur not only because of intent, but also because of open opportunities.

The factor of abuse of trust also plays a role in the occurrence of embezzlement in office. The trust that a company places in its employees is often not accompanied by adequate control mechanisms. (R. Soesilo, 1996) explains that embezzlement in office is a crime that arises from a trust relationship which is then abused by the perpetrator. Weak personal morals and integrity are also important reasons why someone commits embezzlement in office. Individuals who lack honesty and a sense of responsibility tend to be easily tempted to exploit their position for personal gain. According to Moeljatno (2008), a person's moral awareness and legal awareness are very determining. Compliance with criminal norms. Workplace pressure, such as an organizational culture that is permissive towards violations or unhealthy practices, can also encourage embezzlement. A work environment that allows minor violations without sanctions can foster the perception that such acts are not serious crimes. (Edwin H. Sutherland, 2014) through the theory of differential association states that criminal behavior is learned through social interactions in the surrounding environment.

Psychological factors, such as work stress, feeling unappreciated, or conflicts with management, can also influence a person's decision to commit embezzlement. Such psychological conditions can weaken the perpetrator's self-control and rationality. (Barda Nawawi Arief, 2011) stated that psychological pressure is one of the criminogenic factors in occupational crimes. Low legal understanding and lack of awareness of criminal sanctions are also causes of embezzlement in office positions. Employees who do not understand the legal consequences of their actions tend to underestimate criminal risk. (Sudarto, 2009) stated that the level of legal knowledge directly influences a person's law-abiding behavior. Thus, the causes of people committing criminal acts Embezzlement in corporate positions is multidimensional, encompassing economic factors, opportunity, trust, morality, work environment, psychology, and legal understanding. Understanding these factors is important as a basis for prevention through strengthening integrity, internal control systems, and effective law enforcement.

Law enforcement against embezzlement in office within companies is an important effort to protect assets and maintain trust in employment relationships. Embezzlement in office is a crime that exploits the authority and trust granted by the company to employees, therefore requiring strict and professional legal handling. According to (Andi Hamzah, 2012), crimes of office have wide-ranging impacts because they undermine the system of trust and organizational governance. The legal basis for enforcing embezzlement in office in Indonesia is found in Article 374 of the Indonesian Criminal Code (KUHP). This article regulates embezzlement committed by a person who has control over goods due to employment, office, or wage relationships. (R. Soesilo, 1996) explaining that this article constitutes an aggravation due to the element of abuse of trust that should have been safeguarded by the perpetrator. Law enforcement begins at the reporting stage by the company that feels harmed. The report serves as the basis for law enforcement officers to conduct investigations to gather sufficient preliminary evidence. According to (Yahya Harahap, 2010), the courage to report and the completeness of initial evidence are crucial to the effectiveness of the criminal law enforcement process.

In the investigation process, proving the element of control over goods due to position and the act of embezzlement becomes the main focus. Law enforcement officers must prove the intent and unlawful actions of the perpetrator. Barda Nawawi Arief (2011) emphasizes that careful evidence is necessary so that law enforcement is not only formal but also substantive and just. Law enforcement against embezzlement in office also faces various obstacles, such as difficulties in proving cases due to administrative manipulation and hierarchical relationships within the company. In addition, companies are often reluctant to report embezzlement cases to protect their reputation. According to Romli Atmasasmita (2010), structural and cultural barriers often weaken the effectiveness of criminal law enforcement in cases of office-related crimes. The role of the court is very important in determining the criminal liability of the perpetrator. The judge must objectively assess the evidence and legal facts revealed during the trial. Sudarto (2009) stated that a fair and proportional judicial decision represents the pinnacle of the criminal law enforcement process. In addition to imposing a sentence, law enforcement against embezzlement in office can also be accompanied by efforts to recover losses through compensation claims.

This aligns with the goals of modern criminal law, which not only focuses on punishment but also on the restoration of victims. According to Muladi (2015), a restorative approach can strengthen the effectiveness of enforcement of economic criminal law. Therefore, law enforcement against embezzlement in office within a company must be carried out consistently, professionally, and fairly. Support from the company's internal oversight system, legal awareness, and the integrity of law enforcement officers are key factors in realizing legal certainty and protection for the business world. Hence, law enforcement must ensure justice and legal certainty for the victims if it can be proven legally.

4. Conclusion

One of the main causes of embezzlement in a position within a company is economic factors. Employees who face pressures of living needs, debt, or a lifestyle that is not balanced with their income may be driven to abuse their authority for personal gain. Economic pressure and social inequality are important factors that drive someone to commit crimes against property. In addition to economic factors, opportunities arising from one's position and weak internal company oversight systems also contribute to the occurrence of embezzlement in a position. Employees who have direct access to company finances or assets, without strict supervision, have a high chance of committing misconduct. Factors of abuse of trust also play a role in the occurrence of embezzlement in office. Weak personal morals and integrity are also important reasons why someone engages in embezzlement in office. Individuals who lack honesty and a sense of responsibility tend to be easily tempted to exploit their position for personal gain. Psychological factors, such as work stress, feeling unappreciated, or conflicts with management, can also influence a person's decision to commit embezzlement. Low legal understanding and minimal awareness of criminal sanctions are also causes of embezzlement in office. Thus, the reasons people commit embezzlement in companies are multidimensional, including economic factors, opportunity, trust, morality, work environment, psychological factors, and legal understanding. Understanding these factors is important as a basis for prevention through strengthening integrity, internal control systems, and effective law enforcement.

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