

ANALYSIS OF THE JUDGE'S DECISION IN THE CRIMINAL ACT OF EMBEZZLEMENT COMMITTED BY A CASHIER (ANALYSIS OF THE MEDAN DISTRICT COURT DECISION NUMBER 1207/PID.B/2025/PN MDN)

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Abstract

Based on the results of the study, it shows that the legal regulations related to the crime of embezzlement committed by the cashier are regulated in Article 374 of the Criminal Code concerning the Crime of Embezzlement with Aggravation and are threatened with a maximum imprisonment of five years. The proof of the elements of the crime of embezzlement committed by the cashier in the Medan District Court Decision Number 1207 / Pid.B / 2025 / PN Mdn is appropriate, namely the proof of the elements has been proven based on evidence of witness testimony, evidence of the defendant's testimony, and evidence of indications. The judge's consideration of the case of the crime of embezzlement committed by the cashier in the Medan District Court Decision Number 1207 / Pid.B / 2025 / PN Mdn is appropriate because it is in accordance with Article 184 of the Criminal Procedure Code.

Keywords: (Judge's Decision, Criminal Act of Embezzlement, Cashier).

1. INTRODUCTION

One of the embezzlement criminal cases that attracted the researcher's attention is the embezzlement in office committed by a cashier at PT. Mandiri Ekspres Sejahtera Gadai located at Jl. Ringroad Pasar II No. 15/16, Medan City, as recorded in the Medan District Court Decision Number 1207/Pid.B/2025/PN Mdn. The modus operandi of the embezzlement was carried out by the cashier by failing to report the first month's deposits from three customers who were paying installments on their loans, totaling IDR 10,165,000. This was discovered when the debt collector pursued the delinquent customers, but all three stated that they had made payments to the company's cashier and provided proof of deposit. Based on these facts, the company reported the cashier to the Sunggal Police Sector for alleged embezzlement. For this act, the Medan District Court decided that the cashier had violated Article 374 of the Criminal Code and was sentenced to 1 year and 6 months of imprisonment. Based on this case, the researcher is interested in analyzing the decision with the

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consideration that such a legal analysis can help determine whether the cashier's act meets the elements of ordinary embezzlement (Article 372 of the Criminal Code) or embezzlement in office (Article 374 of the Criminal Code). Embezzlement in office carries a heavier penalty (up to five years in prison) due to the underlying employment or trust relationship, which is relevant in the cashier's case.

2. METHODOLOGY

This research uses a normative legal research method (normative juridical) with a descriptive-analytical nature, which aims to describe and analyze applicable legal provisions as well as their application in law enforcement practice. The statutory approach is conducted by reviewing various regulations related to the criminal act of embezzlement, namely the Criminal Code and its implementing regulations. The case approach is carried out through in-depth analysis of Medan District Court Decision Number 1207/Pid.B/2025/PN Mdn as the main object of the study. The data sources used in this research are secondary data consisting of primary legal materials, secondary legal materials, and tertiary legal materials. Primary legal materials include relevant legislation and court decisions. Secondary legal materials consist of books, scientific journals, and previous research related to embezzlement crimes and law enforcement. Tertiary legal materials consist of legal dictionaries and legal encyclopedias. Data collection techniques were conducted through library research. Data analysis was carried out qualitatively by interpreting legal norms and legal facts contained in court decisions. The results of the analysis are presented systematically to provide a comprehensive picture of the embezzlement crime.

3. RESEARCH RESULTS AND DISCUSSION

Based on the research results and discussion, it shows that the legal regulation regarding embezzlement committed by a cashier is regulated in Article 374 of the Criminal Code concerning aggravated embezzlement, the elements of which are: intentionality, unlawfulness, claiming as one's own, an object wholly or partially belonging to someone else, which is under the perpetrator's control due to their position, employment, or remuneration. Thus, the cashier can be classified as a person who controls goods due to their position as a company cashier and is threatened with a maximum imprisonment of five years.

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In the Indonesian criminal law system, embezzlement is regulated in Article 374 of the Criminal Code (KUHP). This article governs the embezzlement of goods belonging to others and provides a criminal penalty for the perpetrator. Article 374 of the Criminal Code states: "Whoever intentionally violates another person's right to own, control, or hold something, and because of their act another person suffers a loss, shall be punished for embezzlement with a maximum imprisonment of five years."

The elements that must be fulfilled to be qualified as embezzlement under Article 374 of the Criminal Code are intentionality, meaning the perpetrator knowingly and deliberately violates another person's right to own or control property; unlawfulness, meaning the act must contradict the law; claiming as one's own, meaning the perpetrator considers the property as their own; an object, meaning the embezzled property must be a tangible item; belonging to someone else, meaning the property must indeed belong to another person; and control due to position or employment, meaning the property is under the perpetrator's control because of their position, employment, or remuneration.

The cashier can be qualified as an embezzler because a cashier typically has authority and control over company money or goods due to their position. This control comes from the cashier's role, which grants certain rights and authority over the company's money and property. If the cashier abuses this authority to embezzle company funds or property, the elements of embezzlement are fulfilled.

According to Article 374 of the Criminal Code, a cashier who commits embezzlement can face a maximum prison sentence of five years. Embezzlement committed by a cashier is usually classified as ordinary embezzlement, but if it meets aggravating elements (e.g., embezzlement of a large amount), a heavier penalty may be imposed. Thus, these provisions emphasize that a person who abuses their position to embezzle another's property can be criminally prosecuted according to applicable laws, with clear legal basis and elements that must be fulfilled.

The proof of the elements of embezzlement committed by the cashier in Medan District Court Decision Number 1207/Pid.B/2025/PN Mdn is appropriate, namely the proof of the element of "whoever" and the element of intentionally and unlawfully possessing an object wholly or partially belonging to someone else, which is under their control not due to a crime but because of employment or remuneration, has been proven based on witness

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testimony, defendant's confession, and circumstantial evidence. All these evidences are consistent and mutually reinforcing.

In the decision, the court upheld the principle of proving the elements of embezzlement according to legal provisions and facts presented at trial. It was proven that the defendant, as a cashier, had control over the company's property or money, wholly or partially owned by the company, and the property was under their control due to their position as a cashier. It was also proven that the defendant intentionally and unlawfully controlled the company's money or property, which was not their right, and that the act contradicted the law. The embezzled property belonged to the company, which is a different entity from the defendant. Control over the property arose from their position as a cashier, which legally and factually gave them authority over the company's funds, not because of a crime. The defendant admitted to having control over the money because of their employment, proving this element.

Witnesses provided supporting testimony that the defendant had the right and control over the money due to their role as a cashier. The defendant's own admission strengthened the elements of intentionality and acknowledgment of the act. Documents, recordings, or other circumstantial evidence further supported the fact that the defendant committed embezzlement.

The court successfully proved that the defendant had company money due to their position (element of control due to employment), committed the act intentionally and unlawfully, and that the property belonged to another. Therefore, the court's decision imposing punishment based on proving these elements is appropriate.

The judge's consideration in the embezzlement case committed by the cashier in Medan District Court Decision Number 1207/Pid.B/2025/PN Mdn is appropriate, namely the legal consideration concluding that the element of "whoever" and the element of "intentionally and unlawfully possessing an object wholly or partially belonging to someone else, which is under their control not due to a crime, performed by someone whose control over the object arises from employment or remuneration" has been fulfilled based on witness testimony, defendant's statement, and circumstantial evidence in accordance with Article 184 of the Criminal Procedure Code.

In this decision, the judge provided legal consideration that is appropriate and consistent with facts revealed during the trial. The judge concluded that the defendant, as a

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cashier, had control over the company's money due to their position, thus fulfilling the element of "whoever" controlling someone else's property because of employment. Based on available evidence, including witness testimony, defendant's confession, and other circumstantial evidence, the defendant intentionally and unlawfully embezzled the money, contrary to the law.

The judge reasoned that control over the money arose from the cashier's role, based on employment and work performed—not due to a crime. The defendant admitted that their control over the money was due to employment and remuneration, proving that the element of control due to employment was fulfilled. The judge concluded that the elements of "whoever" and "intentionally and unlawfully possessing an object wholly or partially belonging to someone else, which is under their control not due to a crime, performed by someone whose control over the object arises from employment or remuneration" were satisfied. The evidence used was sufficiently strong and relevant—witness testimony, defendant's confession, and other circumstantial evidence collectively proved the elements. The judge's legal reasoning in this decision was correct, based on facts and legitimate evidence, making the ruling legally accountable.

4. CONCLUSION

The conclusion from the analysis of the judge's decision in the embezzlement case committed by the cashier (Medan District Court Decision Number 1207/Pid.B/2025/PN Mdn) is that the evaluation process and legal reasoning carried out by the judge were correct and appropriate. The judge fulfilled the elements of embezzlement based on legitimate evidence, such as witness testimony, defendant's confession, and circumstantial evidence. The decision is in accordance with applicable law and based on facts revealed during the trial. Therefore, the analysis shows that the judge's assessment was professional, objective, and in line with principles of justice and legal certainty.

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