

Eradicating Criminal Acts of Corruption through the Follow the Asset Approach: A Conceptual Analysis from a Criminal Law Perspective

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ABSTRACT

Corruption is an extraordinary crime that has a broad impact on the national economy, governance, and public trust. Efforts to eradicate corruption have tended to focus on the perpetrator (follow the suspect), thus suboptimally recovering state financial losses. One emerging approach is "follow the asset," a law enforcement strategy that emphasizes tracking, confiscating, and seizing assets resulting from corruption. This article aims to conceptually analyze the "follow the asset" approach from a criminal law perspective and its relevance to eradicating corruption in Indonesia. The research method used is normative legal research with a conceptual and statutory approach. The results indicate that the "follow the asset" approach plays a strategic role in creating a deterrent effect, recovering state losses, and strengthening the objectives of criminal punishment. However, its implementation still faces normative and implementation obstacles, particularly regarding evidence, inter-institutional coordination, and the asset confiscation regime.

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1. INTRODUCTION

Corruption is a crucial problem faced by various countries, including Indonesia, considering its systemic characteristics and widespread impact on national life.(Indrianto, 2024)Corruption not only causes significant financial losses to the state, but also hinders national development, weakens the effectiveness of state institutions, and erodes the values of social justice and public trust in the government. From the perspective of contemporary criminal law doctrine, crimes that seriously impact the public interest and state stability are classified as extraordinary crimes. Consequently, handling corruption cannot be equated with ordinary crimes, but rather requires special and extraordinary criminal law instruments, both in terms of legal norms, law enforcement institutions, and the legal culture of society.(Cepy Indra Gunawan, 2022)

In classical criminal law doctrine, the criminal justice system relies on the perpetrator as the primary subject of criminal responsibility (daad-daderstrafrecht). This paradigm is reflected in the practice of law enforcement against corruption in Indonesia, which has tended to prioritize a follow-the-suspect approach. This approach emphasizes proving the element of guilt (schuld) and culminates in the

imposition of corporal punishment, particularly imprisonment. Theoretically, this pattern aligns with the principle of *nulla poena sine culpa*, which asserts that punishment can only be imposed if there is fault on the part of the perpetrator. However, in the context of economic crimes such as corruption, this approach is considered ineffective, as imprisonment of the perpetrator is not always followed by restitution of state losses incurred by their actions.(Dhiavella & Naibaho, 2024)

The development of modern criminal law has given rise to a paradigm shift from a solely perpetrator-focused approach to one that also considers the impact and results of the crime (result-oriented criminal law). Within this framework, the "follow the asset" approach emerged as a strategy that emphasizes the tracing, seizure, and confiscation of assets derived from criminal acts. This approach aligns with the doctrine that a crime should not benefit the perpetrator (crime should not pay). This doctrine emphasizes that any economic benefit obtained through crime must be confiscated by the state so that the objectives of punishment, particularly general prevention and special prevention, can be effectively achieved.

Furthermore, the follow-the-asset approach is closely linked to the doctrine of *ultimum remedium* in criminal law. While imprisonment remains important, asset confiscation is seen as a more proportionate and effective punishment instrument in addressing economically motivated crimes. Within this framework, punishment is interpreted not only as a means of retribution (retributive justice) but also as a mechanism for restoration (restorative justice in the broad sense), namely, restoring state losses resulting from corruption.(, Purwadi, & , 2018)

From the perspective of the doctrine of criminal responsibility, asset forfeiture can also be linked to the concept of objective liability in certain types of crimes, especially when it can be proven that the assets originate from the proceeds of crime, without having to depend entirely on who directly controls or enjoys them. This is reflected in the development of the concept of non-conviction-based asset forfeiture, which is doctrinally intended to overcome legal obstacles in certain circumstances, such as when the perpetrator dies, flees, or is unable to be held criminally accountable through conventional mechanisms.

In the Indonesian criminal law system, various doctrines or opinions have been put forward, such as: Romli Atmasasmita stated that corruption has the character of a complex and multidimensional crime because it involves various legal regimes, ranging from criminal law, state administrative law, to international law. He emphasized that the imposition of criminal penalties on perpetrators of corruption will not achieve maximum effectiveness if it is not accompanied by the confiscation of assets derived from the proceeds of crime. This is because the main motivation of perpetrators of corruption is to obtain economic gain. Therefore, Atmasasmita emphasized the need for a law enforcement strategy aimed at eliminating the perpetrator's economic gain through the mechanism of asset confiscation.

Muladi believes that the dynamics of modern criminal law demand a paradigm shift in sentencing, from one that solely emphasizes repressive aspects to one that is functional and oriented toward protecting public interests. In the context of corruption, asset confiscation is seen as a crucial instrument for achieving the objectives of sentencing, particularly in the context of crime prevention and restitution of state losses. According to Muladi, imprisonment imposed without confiscation of the proceeds of crime will not have an optimal deterrent effect.

Barda Nawawi Arief stated that criminal law policy in combating corruption must focus on efforts to recover state financial losses. He emphasized that asset confiscation is an integral element of criminal law policy, as it aligns with the principles of social justice and legal expediency. Furthermore, Barda emphasized that criminal law should not allow perpetrators to continue enjoying the fruits of their actions.(Rivaldi Hendy Syahputra, 2025)

Andi Hamzah believes that corruption, as a form of economic crime, cannot be effectively addressed if law enforcement relies solely on a "follow the suspect" approach. He believes that a "follow the asset" approach is more rational and applicable because it directly targets the perpetrator's primary goal, namely, control of assets. Hamzah believes that confiscation of assets obtained from corruption is a form of punishment that better reflects a sense of justice than mere corporal punishment.

Sudarto, in his thoughts on the objectives of criminal law, emphasized that punishment must be directed toward protecting society (social defense). In relation to corruption, public protection is not only achieved through imprisonment of the perpetrator, but also through restitution of state losses as a manifestation of the public interest. Therefore, asset confiscation is part of a preventive social protection strategy.

Moeljatno argues that criminal law is fundamentally aimed at maintaining legal order and protecting interests violated by a criminal act. In the context of corruption, the violated legal interests include state financial interests and public welfare. Therefore, according to Moeljatno, punishment without restitution of state losses cannot be said to fully restore the violated legal interests.

Jeremy Pope, an international expert in anti-corruption, stated that the effectiveness of anti-corruption efforts depends heavily on the state's ability to recover assets. He argued that asset confiscation has a stronger psychological impact than imprisonment, as it directly impacts the proceeds of crime and removes the economic incentive for perpetrators to engage in corruption.

Michael Levi, a renowned expert in economic and financial crimes, argues that corruption and money laundering are inextricably linked to the movement of criminal assets. Therefore, the "follow the asset" strategy is considered the most effective approach to breaking the chain of economic crime. Levi asserts that without an effective asset forfeiture mechanism, the criminal justice system will always lag behind criminals, who are increasingly sophisticated in concealing their criminal proceeds.

The Corruption Eradication Law provides for additional penalties in the form of asset confiscation and the obligation to pay compensation. This regulation reflects the recognition that criminal penalties are not only directed at the individual perpetrator, but also at the assets used or obtained through the crime. Thus, the "follow the asset" approach can be seen as a concrete manifestation of the development of modern criminal law, which emphasizes effective law enforcement, substantive justice, and the protection of the public interest.

The application of the follow the asset approach emphasizes that criminal law is no longer understood narrowly as a mere instrument of punishment, but rather as part of a criminal policy aimed at controlling crime rationally and results-oriented. Therefore, the integration of the follow the asset approach with modern criminal law doctrine is a strategic step to realize a corruption eradication system that is more effective, just, and focused on recovering state losses. Based on this background, the problem formulation in this article is as follows: What is the concept of the follow the asset approach in eradicating criminal acts of corruption?; What is the application and relevance of the follow the asset approach from a criminal law perspective in Indonesia?; What are the challenges of implementing the follow the asset approach in the Indonesian criminal law system?

2. METHODS

This study uses a normative legal research approach focused on examining legal provisions and concepts related to the eradication of corruption through a "follow the asset" approach. The approach used is a statute approach. (Sukanto, 2009) by examining various regulations governing criminal acts of corruption and asset confiscation mechanisms, including the Corruption Eradication Law, the Law on Money Laundering, the Criminal Code, and relevant international legal instruments, particularly the United Nations Convention Against Corruption (UNCAC) which has been ratified by Indonesia.

In addition to the legal approach, this study also uses a conceptual approach by examining the principles, doctrines, and views of criminal law experts related to the follow-the-asset approach and the confiscation of assets resulting from crime. The legal materials used consist of primary legal materials in the form of laws and regulations and secondary legal materials in the form of legal literature, such as books and scientific journals. All legal materials are analyzed qualitatively using descriptive-analytical methods to gain a comprehensive understanding of the application of the follow-the-asset approach in eradicating criminal acts of corruption.

3. FINDINGS AND DISCUSSION

Follow the Asset Approach Concept

The follow the asset approach represents a fundamental change in the development of contemporary criminal law theory and practice, particularly in efforts to combat crimes oriented towards economic gain, such as corruption.(Yosafat Tabasi, 2025)Conceptually, this approach emerged as a critical response to the traditional criminal law model, which places the perpetrator as the primary focus of punishment (offender-centered paradigm). This classic model is considered inadequate in addressing economic crimes, as its orientation emphasizes violations of legal norms, while the perpetrator's primary goal lies in unlawfully obtaining material gain. Within this framework, punishment that prioritizes imprisonment often misses the core problem of the crime, namely the control and use of assets obtained from criminal activity.

From the perspective of the theory of the purpose of punishment, the "follow the asset" approach is justified through utilitarian and deterrence theories. Both theories emphasize that punishment must produce concrete social benefits, one of which is through preventing future crimes. Confiscation of assets obtained from corruption serves to eliminate the economic gain that is the perpetrator's primary motive, thus rationally reducing the potential for recurrence. Thus, the "follow the asset" approach can be understood as a concrete application of the principle of deterrence, both within the framework of general deterrence aimed at the wider community and specific deterrence against the perpetrator.(Rivanie, Muchtar, Muin, Prasetya, & Rizky, 2022)

In addition to being based on prevention theory, the follow-the-asset approach also has strong legitimacy within the framework of restorative justice theory, particularly in its broad sense, which recognizes the state and society as victims of corruption. State financial losses due to corruption are essentially public losses that directly impact the state's reduced ability to fulfill citizens' social and economic rights. Therefore, asset confiscation and restitution of state losses can be viewed as efforts to restore the social balance disrupted by crime. In this context, punishment serves not merely as a means of retribution but also as an instrument of recovery and correction for the impact of crime.

Viewed from the perspective of criminal policy,(Harahap, Lubis, Lubis, & Rizky, 2023)The follow-the-asset approach is part of a rational strategy in crime control policy. As stated by Barda Nawawi Arief, criminal law policy must be understood as a systematic and planned effort to protect society through the effective and proportional use of criminal law. In the context of corruption, public protection is not achieved solely by imprisoning perpetrators, but must be realized through restitution of state financial losses and prevention of broader social impacts. Therefore, asset confiscation is a strategic policy instrument because it can accommodate the objectives of public protection and restitution simultaneously.

Normatively, the application of the follow the asset approach in the Indonesian legal system reflects the adoption of modern criminal law thinking that broadens the object of punishment, not only limited to legal subjects in the form of individuals, but also includes assets directly related to criminal acts. The provisions regarding additional penalties in the form of confiscation of assets and payment of compensation in the Corruption Eradication Law indicate a shift in the concept of criminal responsibility towards an asset-based liability model. The strengthening of this concept is also evident in the Money Laundering Law which authorizes the state to trace, freeze, and confiscate assets derived from crime, even if the assets have been transferred or disguised, thereby narrowing the space for perpetrators to conceal their criminal proceeds.(Yofiza, Idandi Limbong, Nurul Kholis, Ahmad Syahbudin Ritonga, Reza Sahputra Panyalai, 2025)

Furthermore, the dynamics of international law show that the follow the asset approach is not only applied through conventional criminal mechanisms, but also through non-conviction-based asset forfeiture.(Chandra, 2015)Theoretically, this mechanism is based on the view that the public interest in recovering state assets should not be hampered by procedural constraints on criminal proceedings, particularly under certain circumstances such as the death of the perpetrator, his escape, or his inability to stand trial. Although this mechanism has sparked debate regarding the presumption of innocence

and due process of law, many countries have adopted it, ensuring the protection of human rights through a transparent and accountable judicial process.

From a comparative legal perspective, countries that have been relatively successful in eradicating corruption generally prioritize asset recovery as a key element of their anti-corruption policies. Practices in the United States, the United Kingdom, Singapore, and Hong Kong demonstrate that the effectiveness of law enforcement is significantly influenced by the state's ability to track, freeze, and confiscate criminally obtained assets quickly and in a coordinated manner. This success is supported by a robust financial oversight system, synergy between law enforcement agencies, and an adaptive regulatory framework that maintains legal certainty.

Although the follow-the-asset approach is considered highly effective in eradicating corruption, its implementation has not been without criticism, particularly regarding the protection of human rights and the principle of due process of law. In a democratic state governed by the rule of law, the implementation of criminal law must always be based on respect for the fundamental rights of every individual, such as the right to property, the right to a fair trial, and the presumption of innocence. Therefore, strengthening the follow-the-asset approach must be designed within a legal framework that balances the public interest in eradicating corruption with the protection of individual rights.

From a human rights perspective, asset confiscation has the potential to conflict with the right to property guaranteed in various international human rights instruments, including the Universal Declaration of Human Rights (UDHR) and the International Covenant on Civil and Political Rights (ICCPR). Although the right to property is not absolute, any restrictions must be based on clear legal provisions, pursue a legitimate interest, and be implemented through fair and equitable procedures. In this regard, the confiscation of assets resulting from corruption can be legally justified as long as it is based on a court decision and supported by valid evidence regarding the asset's connection to the unlawful act.

Human rights issues are increasingly prominent in the implementation of non-conviction-based asset forfeiture mechanisms. Conceptually, this mechanism raises concerns because it allows the state to seize assets without a criminal conviction. The main criticism of this mechanism lies in its potential disregard for the presumption of innocence, whereby an individual can be treated as if guilty before a court decision is issued. However, practice in various countries shows that non-conviction-based asset forfeiture mechanisms remain recognized as valid legal instruments, as long as they are implemented through an independent judicial process and provide equal opportunities for asset owners to legally prove the origins of their assets.

Within the framework of due process of law, the follow-the-asset approach requires transparent, accountable legal procedures that guarantee the protection of the rights of affected parties. The principle of due process requires that all seizures and confiscations of assets have a clear legal basis, be carried out by authorized officials, and be subject to judicial review. Furthermore, individuals whose assets are subject to seizure must be given the right to present a defense, obtain legal assistance, and file legal action against the action.

In the Indonesian criminal law system, guarantees of human rights and the principle of due process are reflected in regulations regarding asset seizure and confiscation, which require court approval and a legally binding judge's decision. This regulation demonstrates that the "follow the asset" approach is not intended to override individual rights, but rather is placed within a legal framework that guarantees procedural certainty and fairness. However, in practice, various obstacles remain, such as lengthy judicial proceedings, challenges in proving the origin of assets, and the potential for abuse of authority by law enforcement officials.

Based on the theory of balancing interests, the follow-the-asset approach should be understood as a state effort to balance individual interests with the public interest. Public interests in eradicating corruption, protecting state finances, and restoring social rights can be a legitimate basis for restricting individual property rights, as long as such restrictions are implemented proportionally and legally.

Therefore, the follow-the-asset approach does not conflict with human rights principles if it is designed and implemented with due regard for the principles of legality, proportionality, and accountability.

Theoretically, integrating the follow-the-asset approach with human rights principles and due process of law actually strengthens the legitimacy of the criminal law enforcement system. This approach emphasizes that effective corruption eradication should not be achieved at the expense of human rights protection, but rather must be implemented within the framework of a state based on the rule of law that upholds procedural justice and respect for fundamental rights. Therefore, the development of asset confiscation regulations and practices in Indonesia needs to continue to be directed toward strengthening judicial oversight, raising evidentiary standards, and guaranteeing the rights of affected parties, so that the follow-the-asset approach can be implemented fairly, effectively, and sustainably.

Thus, both theoretically and practically, the follow-the-asset approach reflects the development of criminal law toward a system more responsive to the characteristics of modern crime. This approach not only increases the effectiveness of law enforcement but also emphasizes the orientation of criminal law that prioritizes substantive justice, expediency, and the protection of the public interest. Therefore, strengthening regulations and consistent implementation of the follow-the-asset approach are key factors in realizing effective and equitable eradication of corruption in Indonesia.

The Follow the Asset Approach from the Perspective of Indonesian Criminal Law

Within the Indonesian criminal law framework, the "follow the asset" approach has gained a clear normative foundation and has evolved through judicial practice. The application of this approach is reflected in additional criminal provisions in the form of asset confiscation and compensation payments stipulated in the Corruption Eradication Law. Through this mechanism, law enforcement officials are authorized to seize and confiscate assets proven to originate from or be related to corruption, as part of efforts to recover state financial losses.(Ahmad Dicky Arjunanda, Ibnu Nafi, Ahmad Nuzulurizki, 2025)

The strengthening of the follow-the-asset approach is evident not only at the normative level but also in jurisprudential practice. One important example is Supreme Court Decision Number 537 K/Pid.Sus/2014, in which the Supreme Court emphasized that the confiscation of assets resulting from corruption is an integral part of the objective of criminal punishment. In this decision, the Court stated that the restitution of state losses through the payment of compensation and the confiscation of assets must be prioritized so that perpetrators do not continue to enjoy the proceeds of their crimes. This decision demonstrates that the punishment for corruption is not only oriented towards corporal punishment but also towards the elimination of economic benefits obtained unlawfully.

Furthermore, the practice of corruption criminal justice also demonstrates the consistent application of the follow the asset approach. In the Central Jakarta Corruption Court Decision Number 32/Pid.Sus-TPK/2018/PN.Jkt.Pst, the panel of judges imposed an additional penalty in the form of confiscation of a number of assets proven to originate from the corruption crime, even though some of the assets had been transferred to other parties. The panel of judges argued that as long as a causal relationship between the assets and the corruption crime can be proven, confiscation can still be carried out in the interests of recovering state losses. This decision emphasizes the orientation of asset-based punishment (asset-oriented punishment).

From a criminal law theory perspective, these developments reflect a paradigm shift in punishment from a solely perpetrator-oriented approach to one that also emphasizes the results and impact of the crime. In economic crimes such as corruption, imprisonment is often ineffective without confiscation of the proceeds of crime. Therefore, the "follow the asset" approach aligns with utilitarianism and deterrence theory, which emphasize that punishment must produce tangible social benefits, one of which is by eliminating the economic incentives that drive crime.

This approach is also closely related to the principle that crime should not pay, which asserts that criminal law must not allow perpetrators to continue to benefit from their actions. In this context, asset

confiscation and restitution serve as both specific deterrents for the perpetrator and general deterrence for society. Thus, punishment is no longer understood merely as a means of retribution, but also as a rational crime control mechanism.

From a broader restorative justice perspective, the follow-the-asset approach can also be viewed as an effort to redress losses suffered by the state and society. Corruption, as a crime against the public interest, reduces the state's ability to fulfill citizens' social and economic rights. Therefore, the return of corrupt assets through confiscation and compensation mechanisms is a form of restoring the social balance disrupted by the crime.

Furthermore, the implementation of the "follow the asset" approach in Indonesia is also strengthened through the money laundering legal regime. In judicial practice, as seen in Supreme Court Decision No. 1195 K/Pid.Sus/2012, the Supreme Court upheld the seizure and confiscation of assets derived from money laundering and corruption, even if the underlying crime was not proven in detail in the same case. This decision demonstrates that the focus of law enforcement is directed at the origin of assets, rather than solely on proving the perpetrator's guilt in the conventional manner.

From an international criminal law perspective, this practice aligns with Indonesia's obligations as a state party to the United Nations Convention Against Corruption (UNCAC), which places asset recovery as a key pillar in combating corruption. Ratification of the UNCAC requires Indonesia to adopt criminal law policies that allow for the tracking, seizure, and return of assets obtained from corruption, including those located outside national jurisdiction.

Thus, through both normative regulations and jurisprudential practice, the follow-the-asset approach has become an integral part of the Indonesian criminal law system. This approach reflects the development of modern criminal law, which emphasizes effectiveness, utility, and the protection of the public interest. Therefore, consistent application of the follow-the-asset approach, supported by court decisions and criminal law theory, is a crucial factor in achieving just eradication of corruption and focusing on recovering state losses.

Challenges of Implementing the Follow the Asset Approach

Although the follow-the-asset approach is supported by a relatively adequate normative framework, its implementation in criminal justice practice in Indonesia still faces significant obstacles. These obstacles are not only theoretical but also concretely evident in the handling of corruption cases at all stages of the judicial process, from investigation and prosecution to the implementation of court decisions. This situation reflects the gap between the ideal goals of the follow-the-asset approach and the reality of law enforcement faced by law enforcement officials in the field. (Kevin Nurrurachmana, Syadid Jiddan Alharunb, Agrez Apriantie, Riqqa Kurnia Sabillad, 2025)

One of the main problems relates to the complexity of proving the link between assets and corruption. This is evident in large-scale corruption cases involving complex cash flow patterns and asset ownership spread across multiple parties. In the e-KTP corruption case, for example, the court faced difficulties tracing the flow of funds disguised through layered transactions and the use of various financial instruments. Although the panel of judges ultimately imposed additional penalties in the form of restitution and asset confiscation, the evidentiary process required a lengthy period and comprehensive financial analysis. This case demonstrates that the effectiveness of the "follow the assets" approach is largely determined by the ability of investigators and prosecutors to conduct in-depth financial investigations.

Another example can be found in Supreme Court Decision Number 537 K/Pid.Sus/2014, in which the Supreme Court emphasized that confiscation of assets obtained from corruption is an integral part of the purpose of criminal punishment. The Court emphasized that additional penalties in the form of compensation and confiscation of assets are intended to prevent perpetrators from continuing to benefit from their actions. However, at the execution stage of the decision, the state still faces serious obstacles in the form of assets that have been transferred to other parties, hidden, or placed outside national jurisdiction, so that recovery of state losses cannot be carried out optimally.

Another obstacle to implementing the "follow the asset" approach arises from the practice of using nominees or third parties to disguise asset ownership. In a number of cases examined by corruption courts, judges often face difficulties in seizing assets not formally registered in the defendant's name, even though they are substantially proven to originate from criminal activity. This phenomenon demonstrates the limitations of the conventional evidentiary approach, which still relies on formal legal ownership, without fully considering the concept of control and actual economic benefits (beneficial ownership).

Empirically, the Corruption Eradication Commission (KPK)'s annual reports consistently reveal that the amount of state financial losses due to corruption far exceeds the value of assets recovered through compensation and asset confiscation mechanisms. The KPK also emphasizes that the success rate of recovering state losses depends heavily on the effectiveness of asset tracing from the initial stages of the investigation. These findings indicate that the "follow the asset" approach has not been fully integrated into the overall law enforcement process.

Meanwhile, the Financial Transaction Reports and Analysis Center (PPATK) has noted in various publications that corruption is one of the most dominant predicate crimes in reports of suspicious financial transactions. PPATK also identified that most assets resulting from corruption have been laundered before being detected by law enforcement. This situation emphasizes that the follow-the-asset approach faces serious challenges due to the increasingly complex methods of disguising assets, including the use of cross-border accounts, shell companies, and technology-based financial instruments.

In addition to technical and evidentiary constraints, structural challenges also arise in the form of limited coordination between law enforcement agencies. Although a regulatory mechanism for cooperation exists between the Corruption Eradication Commission (KPK), the Police, the Prosecutor's Office, and the Financial Transaction Reports and Analysis Center (PPATK), in practice, obstacles remain, including delays in information exchange, differing case-handling priorities, and a lack of optimal integration of financial information systems. This situation has resulted in slow asset seizure and confiscation processes, allowing perpetrators to dispose of or transfer assets before legal action is taken.

Another normative issue relates to the inadequacy of regulations regarding non-conviction-based asset forfeiture. In certain situations, such as when a suspect dies or flees, the criminal justice process cannot proceed, preventing the state from seizing assets derived from corruption. The lack of a comprehensive legal framework for this mechanism results in the loss of opportunities for recovering state financial losses in such circumstances.

Viewed from the perspective of criminal policy theory, these conditions indicate that the success of the "follow the asset" approach is largely determined by the synergy between legal regulations, institutional capacity, and the use of empirical data. As stated by Barda Nawawi Arief, effective criminal law policy must be able to bridge normative objectives with the reality of implementation. Without strengthening the capacity of law enforcement officials in financial tracing, optimizing the role of the Financial Transaction Reports and Analysis Center (PPATK), and updating regulations regarding asset confiscation, the "follow the asset" approach has the potential to fail to achieve its intended goals.

Thus, based on judicial practice and empirical findings from the Corruption Eradication Commission (KPK) and the Financial Transaction Reports and Analysis Center (PPATK), it can be concluded that the challenges of implementing the follow-the-asset approach are complex and multidimensional. Therefore, strengthening the legal framework, increasing financial investigation capacity, optimizing inter-institutional coordination, and developing a mechanism for asset confiscation without criminal prosecution that still guarantees human rights protection are necessary strategic steps for the follow-the-asset approach to function effectively in eradicating corruption in Indonesia.

4. CONCLUSION

The "follow the asset" approach is a crucial strategy in eradicating corruption, emphasizing the tracking and confiscation of assets derived from crime. Conceptually, this approach aligns with the objectives of modern criminal law and significantly contributes to recovering state losses. From the perspective of Indonesian criminal law, the "follow the asset" approach has a legal basis, but its implementation still faces various normative and practical challenges. Therefore, strengthening regulations, increasing the capacity of law enforcement officers, and inter-agency coordination are needed to optimize the implementation of this approach.

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