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Asset Recovery Mechanisms in Transnational Corruption Cases: Legal Frameworks and International Cooperation Challenges

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Abstract: Asset recovery in transnational corruption cases has become an important issue in efforts to eradicate corruption crimes with cross-border impacts. The phenomenon of corruption, which is complex and organized in nature, often involves the concealment of assets in various jurisdictions, thus requiring a comprehensive legal mechanism and effective international cooperation. This research aims to analyze the legal framework for asset recovery both in Indonesia's national law and in the context of international instruments, as well as to evaluate the main challenges faced in its implementation. The approach method used is normative juridical by reviewing the latest legislation, such as Law Number 1 of 2023 on the Criminal Code, the Anti-Corruption Law, the Anti-Money Laundering Law, as well as international instruments such as the United Nations Convention against Corruption (UNCAC) and the recommendations of the Financial Action Task Force (FATF). The discussion covers the stages of asset recovery from identification, tracing, freezing, seizure, to the return of assets. It also discusses the role of related institutions such as the Corruption Eradication Commission (KPK), the Financial Transaction Reports and Analysis Center (PPATK), the Attorney General's Office, the Police, and the Asset Recovery Center (PPA). The main obstacles identified include differences in legal systems between countries, slow mutual legal assistance procedures, lack of political will, and issues of transparency in the management of recovered assets. This research emphasizes that synergy between countries, legal harmonization, and strengthening of institutional accountability are the keys to the success of cross-border corruption asset recovery.

Keywords: Asset Recovery, Transnational Corruption, International Cooperation, Indonesian Law, Mutual Legal Assistance

Abstrak: Pemulihan aset dalam kasus korupsi lintas batas telah menjadi isu penting dalam upaya memberantas kejahatan korupsi yang berdampak lintas batas. Fenomena korupsi, yang bersifat kompleks dan terorganisir, seringkali melibatkan menyembunyian aset di berbagai yurisdiksi, sehingga memerlukan mekanisme hukum yang komprehensif dan kerja sama internasional yang efektif. Penelitian ini bertujuan untuk menganalisis kerangka hukum pemulihan aset baik dalam hukum nasional Indonesia maupun dalam konteks instrumen

internasional, serta mengevaluasi tantangan utama yang dihadapi dalam implementasinya. Metode pendekatan yang digunakan adalah pendekatan yuridis normatif dengan meninjau peraturan perundang-undangan terbaru, seperti Undang-Undang Nomor 1 Tahun 2023 tentang Kitab Undang-Undang Hukum Pidana, Undang-Undang Anti Korupsi, Undang-Undang Anti Pencucian Uang, serta instrumen internasional seperti Konvensi PBB tentang Pemberantasan Korupsi (UNCAC) dan rekomendasi dari Financial Action Task Force (FATF). Pembahasan mencakup tahapan pemulihan aset mulai dari identifikasi, pelacakan, pembekuan, penyitaan, hingga pengembalian aset. Pembahasan juga mencakup peran lembaga terkait seperti Komisi Pemberantasan Korupsi (KPK), Pusat Pelaporan dan Analisis Transaksi Keuangan (PPATK), Kejaksaan Agung, Kepolisian, dan Pusat Pemulihan Aset (PPA). Hambatan utama yang diidentifikasi meliputi perbedaan sistem hukum antar negara, prosedur bantuan hukum timbal balik yang lambat, kurangnya kemauan politik, dan masalah transparansi dalam pengelolaan aset yang dikembalikan. Penelitian ini menekankan bahwa sinergi antar negara, harmonisasi hukum, dan penguatan akuntabilitas lembaga merupakan kunci keberhasilan pemulihan aset korupsi lintas batas.

Kata Kunci: Pemulihan Aset, Korupsi Transnasional, Kerja Sama Internasional, Hukum Indonesia, Bantuan Hukum Timbal Balik

INTRODUCTION

Transnational corruption has become a serious threat that not only undermines the legal order in one country but also destabilizes the global financial system (Arifin, 2024). This complex and organized practice often involves transferring illicit funds abroad, hindering law enforcement efforts to track and recover stolen assets (Mahmud, 2020). Developing countries are the most vulnerable due to weak oversight and limitations in forging effective international cooperation (Hermawan, 2024). The economic losses from cross-border corruption can reach billions of dollars, funds that could have been used for development and public welfare (Waluyo, 2022). In this context, asset recovery becomes an essential tool to return public funds lost to corruption crimes (Aldamia, 2022).

Major cases like Bank Century, BLBI, and ASABRI exemplify how complicated asset recovery in transnational corruption can be. In the Bank Century case, for example, efforts to retrieve funds suspected of being held in several countries faced diplomatic and legal obstacles, including differences in evidentiary standards and the need to recognize Indonesian court decisions. In many cases, returning assets hidden abroad takes years and involves intensive negotiation between governments. These obstacles highlight that asset recovery does not depend solely on national legal instruments but is also heavily influenced by the destination countries' capacity and political will to cooperate.

One of the greatest challenges in asset tracing is the lack of transparency regarding beneficial ownership, meaning the true controlling parties of assets even if they are not the formal legal owners. Many corrupt actors conceal their identities through shell companies, nominee directors, or intermediary accounts in jurisdictions offering financial secrecy. Countries that have yet to implement beneficial ownership reporting requirements often become safe havens for illicit assets. This opacity makes it difficult for authorities to identify, freeze, or seize assets, even when financial intelligence has tracked the money flows.

Asset recovery is not only about returning state funds but also symbolizes justice and accountability for financial crimes. The process involves a series of legal actions from asset identification, source and destination tracing, freezing, seizure, to repatriation to the harmed country (Herman, 2025). In practice, asset recovery requires cross-jurisdictional mechanisms because corrupt assets are often hidden in countries with closed financial systems or tax havens

(Muhamad, 2023). This context demonstrates the critical importance of inter-state collaboration in dealing with corrupt actors who exploit differences in international legal systems. Without strong cross-border support, asset recovery processes will be slow and ineffective.

According to the United Nations Convention Against Corruption (UNCAC) and UNODC guidance, asset recovery comprises five core components: identification, tracing, freezing, seizure, and asset return (Kesuma, 2021). Identification and tracing require robust financial intelligence and often involve cooperation across multiple countries. Once assets are identified, freezing must occur to prevent further transfer or laundering. Asset seizure requires fair judicial processes aligned with international legal principles (Nugraha, 2020). Asset returns are then conducted based on intergovernmental cooperation agreements that often require lengthy negotiation (Lutfi, 2020).

Asset recovery can be pursued through criminal approaches, where assets are confiscated as part of a criminal conviction in corruption cases (Kurniawan, 2022). This mechanism relies on proving that the assets are derived from criminal acts and is usually executed after the perpetrator is found guilty (Mahmud A. S., 2021). Alternatively, a civil approach allows the state to seize assets without criminal proceedings, for instance if the perpetrator has fled or died. This offers a more flexible route to reach assets not attainable through criminal prosecutions (Mustari, 2022). A third approach is international cooperation, wherein one country requests assistance from another to freeze, seize, and repatriate assets based on treaties or international law (Hartono, 2025).

Indonesia's national legal framework provides adequate support for asset recovery, though practical challenges remain. Law No. 1 of 2023 on the Criminal Code, which replaced the previous Code, includes economic crime provisions and asset confiscation, though its implementation still requires strengthening of technical regulations (Zulfiani, 2023). Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 is a cornerstone in combating corruption and explicitly addresses state loss recovery (Haswandi, 2023). Meanwhile, Law No. 8 of 2010 on Money Laundering enhances law enforcement's ability to trace illicit financial flows (Jannah, 2025). These statutes provide a legal foundation for agencies like the Corruption Eradication Commission (KPK), the Attorney General's Office, and the Financial Transaction Reports and Analysis Center (PPATK) to carry out asset recovery actions.

Indonesia's ratification of UNCAC through Law No. 5 of 2009 signified its commitment to the global anti-corruption agenda. The Convention serves as the most comprehensive international framework guiding collective inter-state efforts in combating corruption, including cross-border asset recovery (Firdaus, 2021). UNCAC urges member states to develop domestic legal systems compatible with convention principles and to deepen cooperation in investigation and mutual legal assistance. Its provisions explicitly list asset return as a core obligation for member states (Perbianto, 2025), underscoring the critical nature of intergovernmental collaboration in tackling financial crimes that ignore territorial boundaries.

In addition to UNCAC, the Financial Action Task Force (FATF) issues essential guidance on asset recovery and anti-money laundering. FATF recommends states maintain strong AML regimes, including suspicious transaction reporting, quick asset freezing, and transparency in beneficial ownership. Indonesia, as a FATF member, is indirectly required to align its legal framework with these international standards. Implementing FATF recommendations bolsters international cooperation with other countries following the same standards, enabling mutual recognition of asset recovery efforts (Fitriah, 2024). Compliance with these standards also influences a country's standing in the global financial system.

Mutual Legal Assistance Treaties (MLATs) serve as crucial legal instruments for transnational corruption asset recovery. MLATs allow a country to request legal assistance

from another for seizure, freezing, searches, or witness summons, including for asset return. Indonesia has signed several MLA agreements bilaterally and within ASEAN, and is expanding cooperation with key partners like Switzerland, Singapore, and Australia. MLATs legitimize and provide a legal basis for cross-border actions without breaching another country's sovereignty. Amid the complexities of international jurisdictions, MLATs are essential bridges in overcoming legal and procedural hurdles between states (Parulina, 2023).

Asset recovery in transnational corruption cases cannot succeed without active involvement by law enforcement and financial authorities. In Indonesia, the Corruption Eradication Commission (KPK), the Financial Transaction Reports and Analysis Center (PPATK), and the Attorney General's Office play crucial roles in this process. KPK coordinates investigation and prosecution, including through an international cooperation division. PPATK provides financial intelligence essential for tracing cross-border money flows, while the Attorney General's Office is empowered to execute asset seizures and returns. Inter-agency cooperation must be strengthened through joint training, integrated information systems, and protocols for managing cross-border asset matters.

To overcome limitations of traditional criminal approaches, many countries are developing non-conviction-based asset forfeiture (NCB) mechanisms i.e., asset seizure without criminal conviction. This is particularly relevant when the perpetrator flees, passes away, or when legal and political barriers impede criminal proceedings. Indonesia is still in the early stages of adopting this concept, although the AML Law already allows for reverse-burden asset seizures. Broad adoption of NCB approaches can significantly enhance the effectiveness of asset recovery, especially in transnational cases involving multiple jurisdictions and inaccessible perpetrators.

It is important to recognize that asset recovery is not merely a legal matter but also about rebuilding public trust in the state and its justice system. When the public sees that the state can reclaim looted assets, it fosters a sense of justice and legitimacy in anti-corruption efforts. It also serves as a powerful message to corrupt actors that financial crimes will not guarantee impunity even if they flee abroad. Furthermore, successful asset recovery enhances Indonesia's diplomatic standing in international forums. If carried out consistently and transparently, asset recovery can become a cornerstone of the national anti-corruption strategy.

METHOD

This study uses a normative juridical approach, a method that focuses on analyzing the applicable positive legal norms, both at the national and international levels, that regulate the asset recovery mechanism in cases of transnational corruption. This approach is carried out by examining legislation, international conventions, legal literature, official documents, and relevant policies. The primary legal sources under review include Law Number 1 of 2023 concerning the Criminal Code (KUHP), Law Number 31 of 1999 in conjunction with Law Number 20 of 2001 on the Eradication of Corruption, Law Number 8 of 2010 on the Prevention and Eradication of Money Laundering, and Law Number 5 of 2009 on the Ratification of the United Nations Convention Against Corruption (UNCAC). In addition, this study also draws on secondary legal sources such as academic literature, legal journals, reports from international organizations such as the United Nations Office on Drugs and Crime (UNODC) and the Financial Action Task Force (FATF), as well as policy documents related to cross-border asset recovery practices. Legal materials were gathered through library research, while the data were analyzed qualitatively by linking normative provisions with their implementation practices in the context of international cooperation. Through this method, the study aims to provide a comprehensive understanding of the legal foundation and challenges faced in the effort to recover assets resulting from corruption that involves more than one jurisdiction.

RESULT AND DISCUSSION

Mechanisms for Asset Recovery in Transnational Corruption Cases

Asset recovery in the context of transnational corruption is a complex legal process involving multiple stages that must be executed carefully. The first step is asset identification, which involves efforts to locate where assets resulting from corruption crimes have been hidden or transferred. At this stage, financial intelligence and tracing technologies serve as the main tools to trace assets, whether in the form of cash, property, shares, or other types of wealth that may have been disguised. Tracing is usually carried out through cooperation between national and international institutions and by utilizing cross-border financial data. Success at this stage largely depends on the speed and accuracy of the information obtained.

Once the assets are identified, the next step is temporary freezing, which is carried out based on a court order or a request from the requesting country. Asset freezing aims to prevent perpetrators from transferring or disposing of assets while legal proceedings are ongoing. In Indonesia, asset freezing can be done through a court decision or, under certain circumstances, by an investigator's order, particularly in corruption and money laundering cases. This process must adhere to the principle of due process of law, meaning that freezing actions must be legally justified and reviewable in court. Following the freezing stage is the seizure of assets, which provides the legal basis for eventual repatriation to the country of origin or the victims of the crime.

The return of assets resulting from corruption crimes is the final and most decisive stage of the recovery process. The victim country in this case, Indonesia must be able to legally prove that the assets seized in another country originated from corruption offenses and lawfully belong to the state. The return process requires legal diplomacy, inter-agency cooperation, and formal agreements between the two countries involved. Typically, this process also involves the administrative and legal requirements of the jurisdiction where the assets are held, which may differ substantially. In many cases, asset repatriation takes years due to bureaucratic hurdles, insufficient evidence, or legal objections from asset holders in the destination country.

The Corruption Eradication Commission (KPK) plays a key role in coordinating and supervising the entire asset recovery process involving foreign jurisdictions. The KPK is not only an investigative and prosecutorial body but also a main liaison in cross-border cooperation, including drafting formal legal assistance requests. Through a dedicated unit, the KPK has the capacity to establish direct communication with anti-corruption agencies in other countries such as Singapore's CPIB or Malaysia's MACC. In the context of Mutual Legal Assistance (MLA), the KPK is also responsible for preparing requests that meet international legal standards to ensure their acceptance and processing by the recipient country. The quality and completeness of legal documents prepared by the KPK are crucial in determining whether an MLA request will be approved or rejected.

The Financial Transaction Reports and Analysis Center (PPATK) also plays a strategic role in the identification and tracing of assets linked to cross-border corruption crimes. PPATK has access to national and international banking systems and can analyze suspicious financial flows based on reports from banks and non-bank financial institutions. Data and analysis provided by PPATK often serve as the foundation for establishing links between perpetrators and assets located abroad. With these capabilities, PPATK acts as a front-line actor in the early phase of asset recovery based on financial intelligence. Additionally, PPATK collaborates with international financial networks such as the Egmont Group to exchange cross-border information.

The Attorney General's Office has a primary role in executing the seizure and return of assets derived from corruption offenses that have been adjudicated. Furthermore, the Asset Recovery Center (PPA) under the Attorney General's Office is responsible for managing confiscated assets and facilitating their return to the state. The PPA functions as the executing

agency handling the technical and administrative aspects of all types of seized assets, from properties to overseas bank accounts. In certain cases, the PPA collaborates with foreign agencies to enforce Indonesian court decisions abroad, including preparing the legal documentation needed for recognition and implementation of such decisions. The PPA is also involved in auctioning assets that cannot be physically returned, ensuring that proceeds are directed to the state treasury.

The role of the police becomes crucial especially during the initial stages of investigation and in coordinating with Interpol or foreign law enforcement. The police have the authority to apprehend suspects fleeing abroad via red notices and extradition requests, which are often closely related to stolen assets being taken overseas. The International Relations Division (Hubinter) of the Indonesian National Police has access to the Interpol network and official communication channels among global police forces. Police intelligence is frequently used to support MLA requests or asset freezing actions. In this context, synergy between police investigators and public prosecutors is essential to ensure that all legal steps are aligned and coordinated.

Mutual Legal Assistance (MLA) is a formal legal mechanism through which one country requests or provides legal aid in transnational criminal cases, including asset recovery. Under this framework, assistance requests must be formalized in legally valid documents that meet the legal requirements of the receiving country. MLA procedures typically involve requests for asset freezing, searches, witness summonses, and the enforcement of seizures based on court rulings. MLA is the most legitimate and recognized mechanism for international cooperation because it is grounded in strong legal foundations and reciprocity. The effectiveness of MLA largely depends on speed, document completeness, and the cooperative attitude of the involved countries.

Indonesia has signed bilateral mutual legal assistance agreements with several countries such as Australia, South Korea, and Switzerland, as well as within a multilateral framework like the ASEAN Mutual Legal Assistance Treaty. These agreements regulate the procedures for requesting and providing legal assistance, forming the legal basis for cross-border asset recovery. In practice, such cooperation also requires solid administrative and diplomatic support from relevant ministries, including the Ministry of Law and Human Rights (Kemenkumham) and the Ministry of Foreign Affairs (Kemenlu). Kemenkumham plays a crucial role in authorizing and facilitating MLA requests through international legal channels, while Kemenlu is responsible for opening diplomatic channels to ensure that legal assistance requests are not only legally processed but also receive political attention in the recipient country.

The Ministry of Law and Human Rights and the Ministry of Foreign Affairs serve as key connectors between national law enforcement agencies and foreign counterparts throughout the international cooperation process in asset recovery. Kemenkumham is tasked with reviewing the legality of MLA documents and ensuring that such requests comply with national laws and applicable international agreements. Meanwhile, Kemenlu plays a pivotal role in diplomacy, especially when asset recovery processes involve countries with different legal systems or sensitive diplomatic relations. The involvement of these two ministries provides administrative and political leverage in overseeing the asset recovery process while ensuring that legal measures taken do not violate the sovereignty of other nations. With solid collaboration, asset recovery efforts can be more effective and yield tangible results in the fight against corruption.

Legal and Practical Challenges in the Implementation of International Cooperation on Asset Recovery in Corruption Cases

Differences in legal systems between countries constitute a fundamental challenge in international cooperation related to the recovery of assets from criminal acts of corruption. Countries with civil law systems, such as Indonesia, often face obstacles when coordinating with common law countries like the United States or the United Kingdom, which have different approaches in terms of evidence and asset confiscation. For instance, in the common law system, non-conviction-based confiscation can be applied more flexibly, whereas in many civil law countries, confiscation requires a prior court ruling. This misalignment causes cooperation processes to be frequently delayed, as each party applies different legal standards. When there is no mutual understanding or mechanism for legal harmonization, asset recovery becomes difficult to implement effectively.

Disharmony in evidentiary requirements also poses a significant technical barrier. Some countries require very specific proof regarding the origin of assets suspected to be proceeds of corruption, while the requesting country may lack the capacity or evidence needed. This occurs due to differing evidentiary standards across legal systems. When evidentiary documents from Indonesia do not meet the legal criteria of the requested country, legal assistance cannot proceed. As a result, the asset return process reaches an impasse, despite goodwill from the involved states.

Mutual Legal Assistance (MLA) procedures are often considered too slow and bureaucratic. MLA requests usually have to pass through several administrative stages and formal reviews that take time, both on the part of the requester and the requested state. The lengthy process allows perpetrators to transfer or further hide assets before legal action can be taken. Moreover, not all countries have the administrative capacity to process MLA requests efficiently. When legal assistance is delayed for too long, the effectiveness of enforcement actions decreases, and the credibility of law enforcement institutions can also be affected.

Tracking assets across jurisdictions requires advanced technology, competent human resources, and access to global financial data, which is often limited. Many corruption-related assets are hidden through highly complex schemes, including the use of shell companies and accounts in tax haven countries. When assets have been transferred to countries with low transparency regulations, tracking becomes nearly impossible without strong cooperation. Countries with closed financial systems are usually unwilling to release detailed information without political pressure or highly specific legal agreements. This makes asset tracking take years, with results that are far from certain.

Political unwillingness from countries where the assets are hidden also poses a significant barrier to the return process. Not all countries share the same political will to support the global fight against corruption. Some even exploit foreign assets as part of their economic or diplomatic strategy. In certain cases, countries where assets are stored refuse to return them on the grounds that domestic legal requirements have not been met or that there is insufficient evidence from the requesting state. This situation creates a gap between the spirit of international cooperation promoted in multilateral forums and the reality of implementation on the ground.

Limited access to cross-border information is also a serious obstacle in international cooperation. Access to account ownership data, cross-border financial transactions, and asset ownership documents is often strictly regulated by each country's confidentiality laws. Without an official and secure data-sharing mechanism, asset recovery efforts depend solely on the goodwill and openness of the requested country. In many cases, the requesting country cannot prove in detail the existence of the asset because it is not given access to the required data. This obstacle is exacerbated when there is no bilateral agreement that allows for legal information exchange.

Once assets are successfully returned, non-transparent management may give rise to new problems. The absence of clear oversight mechanisms for recovered assets creates the potential for misuse or renewed corruption at the domestic level. Some countries still lack adequate systems to record, manage, and account for returned assets. This raises concerns that the recovered proceeds may fall back into the wrong hands. Independent oversight and public participation are crucial to ensure that returned assets are truly used for public benefit and development.

Accountability in the management of seized assets is an essential aspect that is often overlooked. Many countries, including Indonesia, do not yet have a specific legal framework to govern the use and reporting of assets recovered from abroad. This opens the door to non-transparent practices that undermine the overall anti-corruption effort. When recovered assets are not used for public interests or are managed without proper oversight, public trust in law enforcement institutions can diminish. Strong internal regulations and open reporting mechanisms are urgently needed to close this gap.

The absence of audit systems and public reporting on recovered assets creates a grey area prone to misuse. Asset returns are often announced only through press conferences or annual reports, without specific details on their utilization. This lack of transparency not only weakens the integrity of legal processes but also undermines public momentum in fighting corruption. Independent reports and audits that are open to the public are crucial so that asset recovery truly becomes an instrument of justice, rather than merely a legal formality. When the public can directly see the impact of asset recovery in everyday life, trust in the legal system and government will grow sustainably.

CONCLUSION

Asset recovery in transnational corruption cases is a vital aspect of achieving justice, restoring state losses, and reinforcing deterrence for perpetrators. In the context of Indonesian law, various regulations such as Law No. 1 of 2023 on the Criminal Code (KUHP), Law No. 31 of 1999 in conjunction with Law No. 20 of 2001 on the Eradication of Corruption, and Law No. 8 of 2010 on Money Laundering have provided a solid legal foundation to support asset recovery mechanisms. International instruments such as the UNCAC and FATF recommendations also pave the way for cross-border cooperation through Mutual Legal Assistance (MLA) schemes and bilateral agreements. The asset recovery mechanism includes crucial stages such as identification, tracing, freezing, and ultimately returning the assets, all of which require close coordination among national law enforcement institutions such as the Corruption Eradication Commission (KPK), the Attorney General's Office, the Financial Transaction Reports and Analysis Center (PPATK), and ministries such as the Ministry of Foreign Affairs and the Ministry of Law and Human Rights. The implementation of these mechanisms requires technical understanding and sufficient institutional capacity to ensure that asset recovery does not remain mere legal rhetoric.

Although the legal and institutional framework is in place, the main challenge lies in the implementation phase, especially in international cooperation. Disharmony in legal systems, bureaucratic MLA procedures, limited access to cross-border information, and a lack of transparency in the management of recovered assets are major barriers to the effectiveness of this policy. Moving forward, Indonesia needs to strengthen political commitment, build accountable monitoring and reporting systems, and expand international cooperation networks based on mutual trust and legal equality. Civil society participation in monitoring and demanding accountability in asset management must not be overlooked. Asset recovery is not merely a technical legal issue, but part of a collective struggle to build a clean, just, and accountable system of governance in the face of extraordinary crimes like transnational corruption.

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