

# The Role and Challenges of Law Enforcement Agencies in Optimizing Eradication and Prevention of Money Laundering Crimes Involving Corporations

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## Abstract

The large role of corporations in facilitating the occurrence of Money Laundering (TPPU) requires serious attention from the government and law enforcement. In Indonesia, money laundering cases often involve corporations operating in various sectors, indicating that corporations can function as a means to hide the proceeds of crime. One of the main challenges in eradicating Money Laundering is the lack of effective implementation of criminal sanctions against corporations. Criminal sanctions for corporations are an important instrument in law enforcement to prevent violations committed by business entities. Although Law Number 8 of 2010 has regulated criminal sanctions for corporations involved in Money Laundering, its implementation is still far from optimal. The research method used in this study is normative juridical with three approaches, namely the conceptual approach, the statutory regulatory approach, and the case approach. The results of the study indicate a vacuum of legal norms in Law Number 8 of 2010, which results in obstacles in the application of criminal sanctions against corporations involved in Money Laundering (TPPU). Therefore, it is necessary to update criminal law policy to correct the weaknesses contained in the law.

**Keywords:** law enforcement agencies, optimization, corporations, money laundering.

## Introduction

As a developing country, Indonesia's economy is highly dependent on the growth of the private sector dominated by companies. Rapid technological advances also have an impact on money laundering crimes, because companies can easily generate large wealth. Money laundering crimes are crimes that are not static but very dynamic. This means that this crime develops in accordance with the development of its society. Although the nature of the crime from the past to the present remains the same, namely harming various interests and the losses caused are not the same. The mode often used by perpetrators today is to use corporations as a means, subject or object of the form of Money Laundering Crimes.<sup>1</sup>

<sup>1</sup> Rodliyah Rodliyah, Any Suryani, and Lalu Husni, 'Konsep Pertanggungjawaban Pidana Korporasi (Corporate Crime) Dalam Sistem Hukum Pidana Indonesia', *Journal Kompilasi Hukum*, 5.1 (2021), Hal. 191-206,



There are many definitions that have developed regarding the crime of money laundering, one of which is known as the term Money Laundering, because this term often appears in various media. Sutan Remi Sjahdeini in Henry Mangangantun emphasized that,<sup>2</sup> “*Money laundering* a term that has been widely used to describe the efforts of individuals or legal entities to legitimize “dirty” money obtained from criminal acts. Since 1930, this term has been known in the United States and is closely related to laundry companies. At that time, the mafia laundered money by buying laundry companies and using them as a place to launder the money they obtained from criminal activities.<sup>3</sup>

Money laundering is a crime in which a sum of illegal money derived from a crime is converted into funds that appear clean or legitimate by using sophisticated, innovative and complex methods. The purpose of this crime is to hide or disguise the source of money or assets obtained from a crime, which are then converted into assets that appear to come from legitimate activities. In general, there are two main reasons why money laundering is opposed and considered a crime. The first is the impact that money laundering is believed to have on the world's financial system, which is considered to have a negative impact on the global economy. For example, it is considered to hinder the use of funds and resources that are used illegally, which has a negative impact on society. In addition to harming society, money laundering is also detrimental to the country because it can disrupt the country's economic and financial stability. Because it endangers economic operations and creates bad economic policies, money laundering can also disrupt the international economy.

In general, money launderers usually try to hide or disguise the assets resulting from criminal acts in various ways so that law enforcement can the law has difficulty finding the assets and the perpetrators can use them for legitimate or illegitimate purposes. Money laundering crimes occur in many countries, including Indonesia because money launderers often use “sterile” investments, such as investments in property in countries considered safe, many funds are not used effectively.<sup>4</sup>

Corporations now playing important role in society, especially in the economic field. In the past, there was doubt about placing corporations as subjects of criminal law that have the ability to commit crimes and are responsible for criminal acts. However, this doubt has changed with the acceptance of the concept of functional actors. In reality, the crime of money laundering can not only be committed by individuals but can also be committed by corporations because a corporation is a legal entity that can be a bank, securities company. (*in the event of a money laundering crime in the capital market*), and so on. In general, money launderers do not really consider the results to be obtained and the amount of costs that must be incurred. Because the

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<sup>2</sup> Henry Mangangantun, “Pertanggungjawaban Pidana Pelaku Tindak Pidana Pencucian Uang Di Pasar Modal Menurut Undang-Undang Nomor 8 Tahun 2010”. *Lex Crimen* Vol. VII/No. 4 /Jun/2018. Hal. 112

<sup>3</sup> Vita Mahardhika, “*Tindak Pidana Pencucian Uang, Klasifikasi dan Bentuk Sanksi Pidana Bagi Korporasi*, *Jurnal Hukum Hukmy*, Vol. 3 No. 1, April 2023, Fakultas Ilmu Sosial dan Hukum Universitas Negeri Surabaya. Hal. 248

<sup>4</sup> Bismar Nasutian Dkk, “*Penanganan Perkara Tindak Pidana Pencucian Uang Oleh Korporasi*” *Usu law Jurnal* Vol. 7, No. 1, 8 Maret 2019, Hal. 86



main goal is to disguise or eliminate the origin of the money, so that the final result can be enjoyed or used safely.<sup>5</sup>

Rolling stated that "the perpetrators of the crime include corporations in the functional Daderschap because corporations in the modern world have an important role in economic life with many functions, namely as employers, producers, price setters, users of foreign exchange, and so on." Corporations can be held criminally responsible in accordance with the criminal provisions found in the laws governing corporations. Judges can consider corporate wrongdoing based on paragraph (1), which includes, among others:

1. The corporation may obtain profits or benefits from the crime, or the crime may be committed for the benefit of the corporation.
2. Corporations allow criminal acts to occur.
3. The corporation did not take the necessary actions to prevent the crime from occurring.

Corporations typically commit money laundering in three stages: The first a *placement*, *layering*, and use of assets or money *integration*. *Placement* is the first stage of money laundering where criminals use various methods such as gambling, currency smuggling, and so on, to introduce the proceeds of crime into the financial system. At this stage, criminals who have received ill-gotten gains will definitely look for ways to clean them so that they can be used freely. The second stage is when successive layers of legitimacy are added to the initially placed funds, until the source of the gains is adequately hidden from authorities to be undetected as ever having been illegal. The third and final stage of money laundering is when the criminal retrieves his or her illicit funds- often diminished in value by the layering process- which by now are so shrouded in layers of legitimacy that the source is all but untraceable.

The main goal of corporations is to disguise or eliminate the origin of money, so that the final result can be enjoyed or used. According to the Financial Action Task Force, the amount of money laundered in Indonesia is estimated to reach around USD 1.6 trillion each year.<sup>6</sup> The absence of effective criminal sanctions against regulated corporations in Law Number 8 of 2010 is one of the main challenges faced by Indonesian law enforcement officers in eradicating and preventing money laundering crimes. Eradication and prevention of money laundering corporations are still far from a sense of justice.

A report released by the Financial Transaction Reports and Analysis Center (PPATK) shows that only about 5% of Money Laundering cases involving corporations result in convictions.<sup>7</sup> This shows that there is a difference between regulations and practices in the field. Referring to statistical data from the Financial Transaction Reports and Analysis Center (PPATK), it can be seen that the ratio of follow-up to Analysis Results, Examination Results and Proactive Information from PPATK to authorized agencies is only 32.6%. Of all the analysis

<sup>5</sup> Andi Marlina and others, Penegakan Hukum Terhadap Tindak Pidana Pencucian Uang Oleh Jasa Umrah Abu Tours Law Enforcement of Money Laundering Crimes by Umrah Abu Tours Services <https://ejurnal.iainpare.ac.id/index.php/delictum/index>.

<sup>6</sup> FATF. (2020), "Money Laundering and Terrorist Financing", A Global Perspective. Paris: FATF.

<sup>7</sup> Pusat Pelaporan dan Analisis Transaksi Keuangan (PPATK). (2022). Laporan Tahunan PPATK 2022. Diakses dari [www.ppatk.go.id](http://www.ppatk.go.id) dan <http://www.ppatk.go.id> Tanggal 27 Oktober 2024, Pkl. 20.00 Wib.



results obtained, the examination results and proactive information from PPATK illustrate that 10% are still in the investigation stage, 8.9% are in the investigation stage, and only 4% have been decided by the district court and have permanent legal force.<sup>8</sup>

Based on the information above, the low ratio of follow-up to PPATK reports may be caused by the absence of criminal elements found by the authorized agency receiving the report from PPATK. Although this is very possible, it can only explain the discontinuation of the law enforcement process for PPATK reports that have been responded to by the agency receiving the report, which amount to only 32.6% of the total PPATK reports. Meanwhile, the remaining 67.4% that have not been responded to are suspected to be caused by the suboptimal follow-up efforts by the authorized agency receiving the report, one of which is due to the limited investigative resources owned by the agency.<sup>9</sup>

In addition, corporations are less aware and understand the dangers of money laundering. Many companies have not implemented adequate internal control systems to prevent money laundering. According to a survey by the Indonesian Employers Association (APINDO), 60% (sixty percent) of companies in Indonesia do not have clear anti-money laundering policies. This allows criminals to take advantage of corporations for money laundering. To address this situation, it is important to evaluate the current law enforcement system and improve cooperation between the government, law enforcement agencies, and the private sector. In this case, the role of firm and consistent law enforcement officers is needed to optimize the eradication and prevention of money laundering crimes involving corporations.

## Method

This research study uses normative legal methodology. This library legal research uses secondary data or library materials. The purpose of this study is to obtain information about the concepts, theories, and principles of law and legal regulations related to the research topic, such as crimes involving corporations and how law enforcement agencies contribute to the eradication and prevention of money laundering crimes involving corporations.

## The Role and Challenges Of The Financial Transaction Reports and Analysis Center (PPATK) in Eradicating and Preventing Money Laundering Crimes Involving Corporations

The Financial Transaction Reports and Analysis Center (PPATK) is an independent institution established to prevent and eradicate money laundering. This institution has the authority to implement policies to prevent and eradicate money laundering while also

<sup>8</sup> Rezmia Febrina, “Kewenangan Pusat Penelitian Dan Analisis Transaksi Keuangan (PPATK) Dalam Menerobos Rahasia Bank Berdasarkan Undang-Undang Nomor 8 Tahun 2010 Tentang Tindak Pidana Pencucian Uang,” *Jurnal Hukum Republica*, Vol. 20 No. 2 (2021): 25, <https://doi.org/10.31849/respublica.v20i2.7226>.

<sup>9</sup> Ayu Putu Mira Fajarini, I Made Minggu Widyantara, and I Nyoman Sutarna, “Peran Pusat Pelaporan Dan Analisis Transaksi Keuangan (PPATK) Dalam Pencegahan Dan Pemberantasan Tindak Pidana Pendanaan Terorisme,” *Jurnal Konstruksi Hukum*, Vol. 3 No. 1 (2022): 104–9, <https://doi.org/10.22225/jkh.3.1.4408.104-109>.



establishing an anti-money laundering regime in Indonesia. This will certainly greatly assist other law enforcers in efforts to maintain the stability of the financial system and reduce the occurrence of predicate crimes.( predicate crimes). The Financial Transaction Reports and Analysis Center (PPATK) is also strategically responsible for combating money laundering in Indonesia, especially those related to corporations because the Financial Transaction Reports and Analysis Center (PPATK) is tasked with receiving, analyzing, and reporting suspicious financial transactions. However, data analysis is not the only task of the Financial Transaction Reports and Analysis Center (PPATK) which can also recommend additional actions to law enforcement agencies.<sup>10</sup>

In Article 40 of Law No. 8 of 2010, PPATK has the following functions in carrying out its duties and responsibilities:

- a. Prevention and eradication of money laundering crimes.
- b. Processing of the information data obtained.
- c. Supervision of the reporting party's compliance.
- d. Analysis or examination of reports and financial transactions that indicate money laundering and/or other crimes as referred to in Article 2 paragraph (1).

In addition, Article 41 of Law No. 8 of 2010 states "In carrying out the function of preventing and eradicating money laundering crimes as referred to in Article 40 letter a, PPATK has the authority:

- a. Requesting and obtaining information from government agencies or private institutions that have the authority to manage data and information.
- b. Establish guidelines for identifying suspicious financial transactions.
- c. Coordinating efforts to prevent money laundering crimes with related agencies.
- d. Providing recommendations to the government regarding efforts to prevent money laundering crimes.
- e. Representing the government of the Republic of Indonesia in international organizations and forums related to the prevention and eradication of money laundering crimes.
- f. Organizing anti-money laundering education and training programs.
- g. Organizing socialization of prevention and eradication of money laundering crimes.

Examination of suspicious financial transactions that indicate indications of money laundering can be carried out by the Financial Transaction Reports and Analysis Center (PPATK). The results of the examination are the final assessment of the process of identifying problems, analyzing, and evaluating suspicious financial transactions carried out independently, objectively, and professionally which are submitted to investigators in carrying out the function of analyzing or examining financial reports and transactions. The Financial Transaction Reports

<sup>10</sup> Adhar, "Analisis Fungsi PPATK Dalam Pencegahan Dan Pemberantasan Tindak Pidana Pencucian Uang." *JIHAD:Jurnal Ilmu Hukum Dan Administrasi* Vol. 2, No. 1 Tahun 2020, Hal. 32-41. <https://doi.org/10.58258/jihad.v2i1.1107>.



and Analysis Center (PPATK) submits the results of the examination to investigators for investigation if indications of money laundering are found.<sup>11</sup>

Investigators work closely with PPATK when conducting investigations. This is because according to Article 65 paragraph 1, the Financial Transaction Reports and Analysis Center (PPATK) can ask financial service providers to temporarily stop all or part of transactions. If the financial service provider fulfills the request, the temporary suspension is recorded in the minutes. If no third party objects to the temporary suspension, investigators will be asked to do so and the Financial Transaction Reports and Analysis Center (PPATK) will hand over the handling of assets suspected of being the proceeds of crime to investigators for investigation.

*Money Laundering* involving companies are usually carried out through complex schemes that are difficult to detect. Organizations have the ability to disguise their illegal funds by using a variety of financial instruments and business transactions that are considered legitimate. This requires strict supervision and strategies to identify and stop this practice. The Financial Transaction Reports and Analysis Center (PPATK) has a very important role in this regard. Facing this challenge, the Financial Transaction Reports and Analysis Center (PPATK) seeks to strengthen the financial transaction reporting and analysis system to address this problem. In addition, the Financial Transaction Reports and Analysis Center (PPATK) collaborates with international institutions such as Interpol and FATF to improve their capabilities in order to detect and prevent TPPU by using sophisticated information technology and data analysis.<sup>12</sup>

In addition, the Financial Transaction Reports and Analysis Center (PPATK) faces additional problems, including a lack of human resources and technology. To ensure that the law enforcement process runs more efficiently and effectively, cooperation between PPATK and other law enforcement agencies often experiences obstacles, such as different interpretations and understandings of the law. This needs to be fixed so that the law enforcement process can run more effectively and optimally.

Therefore, the Financial Transaction Reports and Analysis Center (PPATK) does many things besides analyzing data to combat and prevent money laundering crimes involving corporations. PATK collaborates with various government agencies and international institutions to do so. It is hoped that this collaboration will produce a more efficient system to prevent money laundering involving corporations. In addition, business actors must be more aware of the importance of complying with the Anti- Money Laundering (APU) law. All parties from the government, corporations, the community, and other law enforcement officers must be committed to addressing this problem.

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<sup>11</sup> Khairul, Mahmul Siregar, Marlina, “Kewenangan PPATK Dalam Pencegahan Dan Pemberantasan Tindak Pidana Pencucian Uang” Vol. 4 No. 1 Tahun 2011. Hal 25.

<sup>12</sup> Financial Action Task Force (FATF). (2021)., “Report on Money Laundering And Terrorist Financing” Paris: FATF.



## The Role and Challenges of the Republic of Indonesia National Police in Conducting the Investigation and Prosecution Process of Money Laundering Crimes Involving Corporations

Law enforcement officers, especially the Indonesian National Police, have a major responsibility in preventing and eradicating money laundering crimes because the Indonesian National Police must protect reporters and witnesses from these crimes. To be effective and efficient, law enforcers must work together. Such cooperation is very important for law enforcers to better understand each other. The Indonesian National Police in conducting TPPU investigations and inquiries cannot be separated from the basis, principles, and regulations governing investigations and inquiries, as regulated in the Law Number 8 of 1981 concerning the Criminal Procedure Code, Law Number 8 of 2010 concerning TPPU, and other implementing regulations.<sup>13</sup>

The police conduct investigations and inquiries in two ways: TPPU is reported by PPATK to the Police in the form of an Analysis Result Report (LHA), and the public can report directly to the Police. During the investigation process, the police must obtain evidence that will be submitted to the prosecutor to be disclosed in court. Handling money laundering cases is not easy, especially when it is associated with a first-time criminal act. The police also play an important role in returning assets resulting from criminal acts that occur abroad.

Information technology allows criminal acts such as money laundering to cross national borders. Therefore, to prevent and eradicate it, countries must work together. This analysis shows that one of the obstacles to achieving performance targets is the need for Polri representatives abroad to establish good relations with foreign police, study the regulations in force in the country of assignment, and consider current cooperation opportunities as a means to improve international cooperation in combating cross-border crime.<sup>14</sup>

When money launderers use money transfer system services, the police investigation and investigation process will be more complicated. This is due to technology, the need for an open market, the demand for efficiency, and economic development. Currently, almost all countries have implemented a transfer network system, which allows for fast and difficult-to-trace fund transfers, and allows money laundering by destroying the audit trail. The electronic money transfer (EFT) method or electronic payment allows for high-mobility money transfers.

Money Laundering Crime investigations are not only carried out by police officers, they can also be carried out by officers from any unit that finds the criminal case. Therefore, the General or Special Criminal Directorate can handle money laundering if there are suspicious transactions that need to be handled. It is important to emphasize that the police do not have to wait for the PPATK report to combat and prevent TPPU. If the Indonesian National Police finds

<sup>13</sup> Antonyus Hutahayan, Maidin Gultom Muhammad Ansori Lubis, “Peran Kepolisian Dalam Penanganan Tindak Pidana Pencucian Uang”.

<sup>14</sup> Alex Willem Tlonaen, Asropi Asropi, and Bambang Giyanto, ‘Strategi Meningkatkan Peran Kepolisian Dalam Kerjasama Internasional: Studi Pada Atase Dan Staf Teknis Kepolisian Negara Republik Indonesia’, *Ijd-Demos*, 4.3 (2022), doi:10.37950/ijid.v4i3.331.



initial evidence of suspicious fund flows, then the Indonesian National Police can start an investigation. Therefore, the police should start investigating the flow funds in advance and do not need to wait from the Financial Transaction Reports and Analysis Center (PPATK).<sup>15</sup>

Investigations, prosecutions and law enforcement of money laundering be up against difficulties in gathering evidence and cooperating with other institutions. Many Money Laundering Crime have international networks, which makes gathering evidence difficult. Police and law enforcement agencies in other countries must work closely together. In addition, corporations involved in ML often have access to large resources that can influence the legal process. Therefore, strengthening the legal framework and increasing cooperation between institutions is essential to eradicating and preventing Money Laundering Crime involving corporations.

### The Role and Challenges of the Prosecutor's Office Regarding Proving Money Laundering Crimes Involving Corporations

The prosecutor's office, like other law enforcement officers, has a main task regulated in Law Number 16 of 2004 concerning the Prosecutor's Office of the Republic of Indonesia. This task is only owned by the prosecutor's office and not by other law enforcement agencies, so the prosecutor's office must be serious in carrying out this task. The implementation of this main task must be fostered as well as possible because the image of the prosecutor's office is closely related to the image of the prosecutor's office, this important task must be carried out as well as possible, both in terms of professional technicalities and in terms of its implementation. Although many criminal cases can still be resolved without going through the legal process, we must not assume a priori that the prosecutor's office does not carry out the entire legal process as it should. A prosecutor's knowledge of the law can influence his or her attitude because the law itself must be internalized, understood, and applied in their actions, so that it becomes the basis for law enforcement actions.<sup>16</sup>

With the enactment of Law Number 8 of 2010 concerning the Eradication and Prevention of money laundering, officials or agencies that are given the authority to conduct investigations, such as the Police, Prosecutor's Office, KPK, BNN, and the Directorate General, have new authority to investigate money laundering crimes. In Article 74 of Law No. 8 of 2010, it is emphasized that investigations into money laundering crimes are carried out by investigators of predicate crimes in accordance with the provisions of procedural law and laws and regulations.<sup>17</sup> The Prosecutor's Office is strategically responsible for handling money laundering especially those involving corporations. The Prosecutor's Office is a law enforcement agency responsible for investigating, prosecuting, and monitoring violations. In this case, the

<sup>15</sup> Ibid. Hal 6.

<sup>16</sup> Djoko Prakoso, "*Tugas dan Peran Jaksa dalam Pembangunan*", Ghalia Indonesia, Jakarta, 1983, Hal. 10

<sup>17</sup> Explanation of Article 74 of Law No. 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering.



Prosecutor's Office has the authority to investigate cases involving corporations, which often have complex structures and relationships.

Before Law Number 8 of 2010, the prosecutor's office often failed to prove TPPU because money laundering is a continuing crime and there are other problems related to the core crime or predicate offense. However, after the law was passed, the core crime does not need to be proven first. For legal reasons, the prosecutor's office must make cumulative charges, not alternatives. In practice, the prosecutor's office often links TPPU with core crimes, which often results in failure to prove the charges and demands. This is because TPPU is a stand-alone crime and can be processed separately. In indicting perpetrators of TPPU, both core crimes and follow-up crimes must be charged at once.

Proving subjective elements/mistakes and objective elements/forbidden acts is an additional problem for the prosecutor. Knowledge and intention are subjective elements that must be proven. The perpetrator must meet the conscious requirement to prove the element of knowing, while the element of reasonable suspicion is needed to prove the elements of *pro parte dolus* and *pro parte culpa*. Factors intended to hide the proceeds of crime are also difficult to prove. Therefore, the American Court has decided that evidence or evidence supporting these elements is sufficient to prove these elements.<sup>18</sup>

Based on the explanation above, there are many difficulties faced by the prosecutor's office when carrying out its duties and responsibilities. One of the main problems is the lack of human resources trained in the field of TPPU. Many prosecutors do not know how to handle money laundering cases, especially those involving corporations. Therefore, it is important for the prosecutor's office to provide assistance to other law enforcement officers in handling TPPU cases, especially those involving corporations. In addition, another challenge that also arises is strong political intervention and pressure from certain parties that prevent the prosecutor's office from acting independently in eradicating TPPU. Money laundering cases involving large corporations often attract public attention and can cause conflicts of interest. Therefore, it is very important for the prosecutor's office to maintain integrity and professionalism when carrying out its duties to ensure that the law is not defeated by politics.

### The Role of Judges in Examining and Trying Money Laundering Cases

In relation to the unique characteristics of money laundering, the role of judges in examining and deciding the case is very important for the purpose of eradicating this crime. Judges must have a visionary nature based on the understanding that proving this crime is very difficult because it must prove 2 (two) crimes at once. The professionalism of judges is very much needed to follow all judicial procedures that use a pragmatic approach, for example, the existence of witness protection and the practice of proving the burden of proof.<sup>19</sup>

<sup>18</sup> Philips Darwin, "Money Laundering Cara Memahami Dengan Tepat dan Benar Soal Pencucian Uang", (Jakarta: Sinar Ilmu, 2012), Hal. 9-11.

<sup>19</sup> Marco Parasian Tambunan "Pertanggungjawaban Pidana Korporasi Tindak Pidana Pencucian Uang", *Mimbar Keadilan, Jurnal Ilmu Hukum*, 2016, Hal. 110-113.



Law Number 8 of 2010 concerning the Prevention and Eradication of Money Laundering Crimes has regulated the trial procedure in the Court, especially for this reversed burden of proof. In addition, the judge must also understand that the application of the reversal of the burden of proof basically violates the principle of not burdening himself, so it must be emphasized that this application is very limited to the trial stage and only for one element. The element proven by the defendant is that the assets do not come from crime. This means that if this element cannot be proven by the defendant, the prosecutor must still prove other elements related to the Money Laundering Crime involving corporations, both objective and subjective elements, as long as they are the core of the crime.<sup>20</sup>

The next, no less important is the judge's attitude when the idea of supporting evidence is applied. The idea of proving the element of intent, namely with the intention to hide or disguise the origin of the proceeds of crime and so on, which must be considered proven as long as all the elements in front of it have been proven by the prosecutor, then the judge should make a leap of thought to conclude that the element of intent must be proven. In this case, legal logic applies, namely where the defendant who has been proven to have intentionally made a transfer, for example, and then he is also proven to know or at least should have suspected that the transferred assets came from a crime, then it should be concluded that the purpose of the transfer was for something bad, namely hiding or disguising the origin of the proceeds of the wealth. Regarding this idea, the judge must really have courage based on his beliefs or the legal logic offered. To achieve adequate and innovative professionalism, broad insight is needed, especially in studying the theory of evidence that has been carried out in various countries that have a lot of experience in disclosing money laundering cases in court.<sup>21</sup>

Law enforcement against alleged Money Laundering cases involving corporations has so far been relatively rare in court. From the side of Indonesian law enforcement, there are still many obstacles, for example, the PPATK and the police seem unable to work simultaneously. In practice, there is often disharmony in carrying out each role, which is detrimental to the enforcement of the Money Laundering Law. For example, there is no common perception between the PPATK and the police regarding suspicious transactions, then between the police and prosecutors there still seem to be different perceptions regarding the occurrence of money laundering. For example, there is sufficient evidence in a case, but the prosecutor considers that there is insufficient evidence. Thus, the biggest obstacle seems to arise from the perspective of the evidence that must be proven by the prosecutor.

Another obstacle that will certainly arise, among others, is that there is no mechanism and cooperation that directly regulates what to do if corruption is handled by the KPK which is also involved in money laundering. In this case, there is a legal vacuum because the KPK does not have the authority to handle money laundering issues, whereas corruption and money laundering should be tried simultaneously with cumulative charges. With these obstacles, in the end, the professionalism of judges must also play an important role in revealing Money

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<sup>20</sup> Ibid. Hal 111.

<sup>21</sup> Ibid. Hal. 112.



Laundering cases involving corporations, considering that there are pragmatic and innovative approaches that must be taken in connection with the difficulty of proving the case, so that judges who examine and try Money Laundering cases involving corporations often experience obstacles in their implementation.

## Conclusion

Money laundering crimes involving corporations are currently growing and have complex modus operandi. The role of law enforcement agencies in eradicating and preventing TPPU involving corporations is very important in facing the challenges in this era of globalization and digitalization. Identifying, investigating, and prosecuting perpetrators of this crime is the main task of law enforcement agencies, such as PPATK, Police, Prosecutors, Court Judges and other financial supervisory institutions. However, limited human resources, poor coordination, and complex international crime networks are common problems. Therefore, to eradicate Money Laundering Crimes (TPPU) involving corporations, law enforcement agencies need strong cooperation and commitment from all parties. With this cooperation, it is hoped that a better legal system can be created to prevent and eradicate Money Laundering Crimes (TPPU) involving corporations.

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