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Tracing Digital Collusion: A Forensic Legal Framework for Asset Recovery in Indonesian E Commerce

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ABSTRACT: Seller collusion on e commerce platforms undermines fair competition and creates measurable risks for financial integrity and erodes consumer trust. This study investigates Indonesia's capacity to trace and recover assets derived from such digital collusion by evaluating the legal, forensic, and institutional frameworks currently in place. Methodologically, the study combines doctrinal legal analysis with digital forensic protocols under ISO/IEC 27037. It draws from three empirical datasets: seller account metadata, financial transaction flows (VA, e wallet, bank accounts), and enforcement records (seizures, freeze orders, beneficial ownership disclosures). The analysis is further contextualized through international case studies from the United Kingdom and the United States. Results show that Indonesia's existing legal instruments such as the Anti Money Laundering Law (UU 8/2010), KUHAP Articles 39/46, and Perpres 13/2018 on Beneficial Ownership are theoretically adequate but operationally underutilized. Institutional silos, lack of real time data access, and limited forensic capabilities hamper timely asset tracing. However, evidence from forensic analytics such as synchronized pricing, mutual refund loops, and shared account linkages offers a viable pathway for detection. AI based tools and graph analytics are identified as valuable enablers. The discussion emphasizes the importance of regulatory synchronization, risk based privacy access models, and alignment with global best practices (e.g., POCA, BSA). Successful asset tracing also hinges on adherence to the Personal Data Protection Law (UU 27/2022), requiring encryption, pseudonymization, and strict access governance. The study concludes that an integrated framework combining legal reform, forensic capacity building, and ethical data governance is essential for Indonesia to enhance its digital asset recovery strategy.

Keywords: Seller Collusion, Digital Forensics, Asset Tracing, E Commerce, Indonesia, Data Privacy, Forensic Analytics.

INTRODUCTION

The rapid expansion of e commerce platforms in Indonesia has brought about profound shifts in consumer behavior and business operations. However, this digital transformation has also created fertile ground for the emergence of seller collusion an illicit practice wherein sellers coordinate to

manipulate prices or restrict market competition. Notably, such behaviors increasingly leverage algorithm driven pricing strategies, which, while ostensibly designed for market responsiveness, can inadvertently facilitate tacit collusion. This issue has drawn attention not only from local regulators but also from global competition watchdogs, as similar practices have been observed in major jurisdictions like the United States and the United Kingdom.

Globally, the phenomenon of seller collusion is gaining visibility. In the UK, the Competition and Markets Authority sanctioned firms for price fixing involving automated repricing tools. Similarly, in the US, the Department of Justice prosecuted cases involving Amazon third party sellers who coordinated prices on Blu ray discs. These instances demonstrate how algorithmic tools, originally intended to optimize pricing, can be repurposed to implement anti competitive behaviors. Southeast Asia has not been immune to this trend. In Indonesia, studies have documented coordinated price manipulations on local platforms such as Shopee and Tokopedia, signaling a growing domestic concern (Sari et al., 2024).

At the core of this problem lies the enabling role of pricing algorithms. These mechanisms, designed to react to competitor behavior, can effectively align seller strategies without the need for direct communication. The capacity of such tools to recognize and respond to competitor pricing in real time reduces the need for explicit collusion, instead creating conditions conducive to tacit coordination (Schwalbe, 2018). Machine learning components further intensify this risk, as they can learn and reinforce pricing strategies that stabilize prices above competitive norms (Calvano et al., 2019). As digital ecosystems mature, these algorithmic dynamics demand robust scrutiny.

In Indonesia, the regulatory response to these developments is still evolving. The Indonesian Competition Commission (KPPU) faces challenges in enforcing Law No. 5 of 1999, particularly due to the covert nature of collusion in digital environments and the jurisdictional complexity of cross platform activity. Enforcement efforts increasingly rely on indirect evidence such as pricing trends, communication logs, and transaction analysis to detect and establish evidence of collusion (Sukarmi et al., 2024). However, the sheer volume and velocity of online transactions often impede timely investigation and response.

Additionally, regulatory gaps persist. While existing laws prohibit unfair competition, they do not always address the unique dynamics of multi sided digital marketplaces. Furthermore, many online transactions traverse multiple jurisdictions, complicating enforcement. This fragmentation underscores the need for updated legal instruments that reflect the technical realities of digital commerce (Wicaksono et al., 2019).

Alongside the KPPU, Indonesia's Financial Transaction Reports and Analysis Centre (PPATK) plays a growing role in investigating digital economic crimes. Originally tasked with combating money laundering, the agency now tracks e commerce related financial patterns. PPATK's expanded mandate includes detecting illicit financial flows linked to collusion and fraud, requiring advanced technical tools and inter agency cooperation (Haryono, 2024). This evolution marks a significant step toward a more comprehensive enforcement ecosystem.

Effective digital asset recovery frameworks are integral to combating seller collusion. Comparative insights from global practices show that successful recovery strategies often involve real time

detection, cross border collaboration, and partnerships between public authorities and digital platforms (Kopp & Sexton, 2020). Indonesia is beginning to adopt such approaches, though much work remains. Harmonizing existing regulations with international standards and operationalizing swift responses are necessary to enhance the recoverability of illicitly obtained digital assets.

Despite the presence of multiple institutions and legal instruments aimed at economic crime control, questions remain about their efficacy. Indonesia's current framework while theoretically robust requires refinement to cope with the technical and procedural demands of digital enforcement. Strengthening inter jurisdictional partnerships and creating uniform procedures for asset tracing and seizure are crucial to increasing recovery rates and deterring future violations (Sukarmi et al., 2024).

This study addresses these intersecting challenges. It seeks to examine how Indonesia's legal infrastructure, digital forensic capabilities, and inter agency cooperation can be integrated into a coherent strategy for tracing and recovering assets from seller collusion cases. In doing so, the study aims to contribute to the growing body of research on digital economic crime by proposing a localized, actionable, and legally sound enforcement model grounded in empirical evidence and international best practices.

METHOD

This chapter outlines the methodological framework adopted in this study to investigate the tracing and recovery of assets from seller collusion in Indonesian e commerce platforms. The approach integrates legal doctrinal analysis, digital forensic procedures, and empirical data synthesis to build a comprehensive model for addressing digital economic crimes.

The study begins with a review of Indonesia's primary regulations relevant to asset tracing and recovery. Key statutes include the Anti Money Laundering Law (UU No. 8 of 2010), which provides the legal basis for freezing illicit funds, and the Data Protection Law (UU No. 27 of 2022), which governs lawful access to sensitive data. Additionally, procedural instruments such as HIR Article 227 (for civil asset seizure) and KUHAP Articles 39 and 46 (for criminal confiscation) are evaluated. The Beneficial Ownership disclosure requirement under Perpres No. 13 of 2018 is analyzed as a cornerstone for identifying and linking seller identities across accounts.

Forensic accounting procedures in this study are guided by widely accepted global standards. These include the International Standards on Auditing (ISA) and frameworks from the American Institute of Certified Public Accountants (AICPA), which emphasize confidentiality, objectivity, and the systematic gathering of financial evidence (Vedamanikam et al., 2020). The Association of Certified Fraud Examiners (ACFE) provides further protocols focused on fraud detection, red flag identification, and analytical rigor. In the Southeast Asian context, these standards are instrumental in addressing the growing complexity of digital financial crimes, particularly those conducted on rapidly expanding online marketplaces.

To ensure the admissibility and reliability of digital evidence, this research adopts procedures from ISO/IEC 27037, which outlines guidelines for identifying, collecting, acquiring, and preserving digital evidence. This standard is critical for maintaining the chain of custody and ensuring the

procedural integrity of investigations. In Indonesia and neighboring countries, the adoption of ISO 27037 has supported improvements in law enforcement capabilities, especially in the handling of cybercrime and e commerce fraud cases. Law enforcement officers trained in this standard are better equipped to handle digital logs, user device metadata, and encrypted data without compromising evidentiary value.

Moreover, organizations themselves have begun adopting this standard to strengthen their internal controls and improve forensic readiness. As business operations increasingly migrate online, such adoption facilitates early stage preservation of relevant data in potential fraud cases, ensuring investigative traceability from marketplace activity to financial account endpoints.

This study synthesizes three primary data categories:

- Seller Account Metadata: Includes registration data, KYC documentation, IP logs, device fingerprints, and account history, sourced from marketplace platforms.
- Transaction Flow Data: Comprises order records, timestamps, payment gateways used (e.g., virtual accounts and e wallets), and banking endpoints. These are critical for tracing illicit fund movement.
- Legal/Investigative Documentation: Involves freeze orders, beneficial ownership mappings, and asset seizure requests, obtained from authorities like PPATK and courts.

These datasets collectively enable a structured examination of how digital financial trails manifest in collusion cases. Marketplace activity logs, enriched by metadata, offer behavioral insights, while transaction level detail reveals movement from digital platforms to formal banking systems.

The study applies descriptive analytics to summarize financial flows and behavioral indicators. In cases involving known collusion indicators such as refund loops, synchronized pricing, and shared payment endpoints pattern analysis and network graphing are used. These techniques are informed by machine learning practices and enhance the precision of fraud detection, enabling investigators to isolate anomalous behavior within large datasets. Law enforcement and regulatory agencies are increasingly adopting similar techniques to support real time detection and enforcement actions.

RESULT AND DISCUSSION

Legal Tools and Boundaries

The implementation of legal mechanisms such as HIR Article 227 (civil asset seizure) and KUHAP Articles 39 and 46 (criminal asset confiscation) in digital contexts presents multiple procedural challenges. These statutes were formulated prior to the digital era and lack explicit provisions for digital transactions and fast paced financial flows. As a result, bureaucratic procedures often delay the issuance of asset freezing orders, limiting the authorities' capacity to act promptly in response to suspicious financial behavior (Sara & Kristianto, 2023).

Another pressing challenge stems from the fragmentation of enforcement roles across institutions like PPATK and digital platform authorities. Overlapping jurisdictions and inadequate communication protocols hamper the agility required in cross platform investigations. The lack of

a centralized enforcement framework reduces the overall effectiveness of asset tracing efforts (Sara & Kristianto, 2023).

Beneficial Ownership (BO) disclosure laws, under Perpres 13/2018, have significantly enhanced asset tracing outcomes. When available, BO information aids law enforcement in linking suspect accounts to real individuals or entities, disrupting attempts to use complex ownership structures to obscure illicit financial trails (Haq et al., 2023). This framework is consistent with international practices that recognize BO registries as crucial tools for combatting money laundering and financial crimes (Sara & Kristianto, 2023).

Additionally, administrative asset freezing initiated through PPATK upon identifying suspicious activity offers a swift interim enforcement mechanism. These freezes serve as a foundation for subsequent legal proceedings, preventing asset dissipation during investigative delays (Shiva et al., 2024).

Table 1. Legal Instruments and Their Application Constraints

Regulation	Function	Limitation
HIR Article 227	Pre trial civil asset seizure	Lengthy procedure; unclear thresholds
KUHAP Articles 39/46	Criminal evidence confiscation	Applicable only post indictment
Perpres 13/2018	Beneficial ownership disclosure	Dependent on registry completeness
PPATK Freeze Powers	Interim asset freezing	Requires rapid inter agency coordination

Forensic Validity and Chain of Custody

Maintaining the integrity of digital evidence is central to successful prosecution. The chain of custody ensures that digital evidence remains unaltered from collection to presentation in court. Forensic investigators document every interaction with the evidence, reinforcing its legal admissibility (Selmi et al., 2024).

Verification techniques such as cryptographic hashing are employed to certify the originality of data. Access logs and metadata enhance this integrity by providing an audit trail of how and when the data was handled (Hariyadi et al., 2021). These procedures not only uphold evidentiary standards but also bolster judicial confidence.

The judiciary in Indonesia has begun recognizing the legitimacy of digitally sourced evidence, although the level of acceptance varies. Courts increasingly understand the relevance of digital proof in economic crime cases, yet disparities in technical literacy among judges underscore the need for continuing education in digital forensics (Yusdanial, 2024).

Successful precedents exist where digital logs and server data have supported asset seizure and fraud convictions, highlighting the importance of adherence to standardized forensic protocols (Redi & Kristianto, 2023).

Transaction and Behavioral Patterns

Detection of synchronized price movements among collusive sellers increasingly relies on machine learning algorithms that analyze trends across multiple accounts (Esther, 2020).

Graph analytics serve as a potent tool to model complex seller relationships, especially mutual refunds and account overlaps. These methods create visual networks representing refund loops and seller interconnections, helping investigators detect organized fraud patterns (Esther, 2020).

Red flags derived from OECD and ACFE guidelines include rapid coordinated price changes, cross refunds, multiple accounts operated by the same individual, and overlapping banking or shipping details (Esther, 2020). These anomalies trigger investigative attention.

Entity resolution in collusion investigations utilizes transaction logs, KYC documentation, device metadata, and behavioral analytics. These datasets are instrumental in mapping the full extent of multi account collusion schemes (Esther, 2020).

Table 2. Collusion Behavior Indicators and Tracing Approaches

Indicator Type	Example Behavior	Detection Method	Enforcement Implication
Price Synchronization	Identical pricing adjustments	Machine learning models	Potential collusion signal
Mutual Refund Loops	Cross store refunding patterns	Graph analytics	Obfuscation of illicit transfers
BO Overlap	Same owners across accounts	KYC + registry checks	Links to organized fraud
Shared Endpoints	Common VA or shipping details	Transaction linkage graphs	Suggests coordination

Asset Recovery Pathways

HIR Article 227 provides a legal basis for civil asset seizure before trial based on credible suspicion. This preemptive measure is essential for preventing suspects from dissipating assets during lengthy investigations, although unclear seizure thresholds sometimes hinder its effective application (Shiva et al., 2024).

Collaboration between PPATK, investigators, and judicial bodies is critical for executing effective asset freezing. Inter agency protocols and task forces facilitate real time communication, enabling authorities to intercept funds before they vanish into complex financial channels (Syarafi & Syahbandir, 2024).

BO tracing, enabled by Perpres 13/2018, improves the tracing of assets routed through layered financial structures. It allows investigators to obtain critical data from financial institutions about the actual beneficiaries of suspect accounts, substantially strengthening recovery efforts (Haq et al., 2023).

However, cross platform tracing remains difficult due to fragmented digital financial regulations and inconsistent cooperation across regulatory bodies. Moreover, limited technical infrastructure and analytical capacity further constrain effective tracing (Pavlidis, 2021).

These findings underscore the need for regulatory reform, capacity building, and investment in forensic technologies to ensure comprehensive asset recovery in Indonesia's rapidly evolving digital marketplace landscape.

Inter Agency Collaboration Challenges

Indonesia's enforcement of digital asset tracing continues to encounter considerable challenges rooted in institutional fragmentation and jurisdictional boundaries. Digital economic crimes, particularly those involving rapidly moving assets and multiple actors, require seamless coordination between financial intelligence units, law enforcement bodies, judicial authorities, and digital service providers. However, existing frameworks are often rigid and compartmentalized. Agencies such as the Financial Transaction Reports and Analysis Centre (PPATK), law enforcement bodies, and the courts frequently operate under disconnected protocols and legal mandates, creating operational silos that hinder rapid information exchange and coordinated action (Mohas et al., 2022).

These silos are compounded by discrepancies in technological infrastructure and data literacy across institutions. While PPATK and some central authorities may be equipped with sophisticated analytical tools, regional enforcement bodies often lack access to advanced digital forensics. This disparity undermines the effectiveness of national level policies when applied on the ground. Moreover, the absence of standardized workflows and interoperable platforms inhibits the ability to track digital assets that shift rapidly across accounts and jurisdictions. A unified national digital asset tracing framework, accompanied by dedicated task forces and standardized investigative protocols, is urgently needed to integrate fragmented institutional capacities and reduce systemic latency in asset tracing operations.

Regulatory Access and Privacy Governance

Legal access to sensitive financial and transactional data especially from payment service providers (PSPs), banks, and e wallet operators remains a contested issue in digital investigations. Investigators are often restricted by legal ambiguities or institutional hesitancy, particularly when access requests intersect with privacy laws. Nonetheless, it is possible to achieve effective investigative access without violating personal data protections.

A promising approach is the implementation of risk based access models. Under this framework, investigators can request layered access permissions based on threat assessments and the nature of suspected offenses. For low risk inquiries, anonymized metadata may suffice, whereas high risk or high value cases may permit more granular access to personally identifiable information (PII) under strict safeguards (Wibisana & Hasbullah, 2024).

Such models should be embedded within a regulatory architecture that emphasizes legal thresholds, judicial oversight, and transparency. Tools such as audit trails, role based access controls, and encryption can enforce accountability. Moreover, regulators should mandate data minimization principles, ensuring only essential information is retrieved and used. By establishing legal clarity and operational guidance, Indonesia can simultaneously protect citizen privacy and support timely enforcement actions against digital economic crimes.

International Benchmarks and Learning Opportunities

Comparative studies of jurisdictions like the United States and United Kingdom reveal a range of actionable insights for Indonesia's evolving enforcement landscape. In these countries, robust legal instruments such as the UK's Proceeds of Crime Act (POCA) and the U.S. Bank Secrecy Act (BSA) provide clear procedural roadmaps for asset tracing, seizure, and recovery (Arifin et al., 2023). These instruments not only grant broad investigative powers but also institutionalize cooperation between financial institutions and regulatory bodies.

In tandem, the integration of machine learning algorithms, anomaly detection systems, and real time transaction monitoring has enhanced the speed and accuracy of suspicious activity detection. Advanced data sharing frameworks and mutual legal assistance treaties (MLATs) further enable authorities to trace assets across borders essential in the context of digital platforms that often operate transnationally.

Indonesia can draw from these models by formalizing partnerships with digital platforms and fintech providers, investing in AI based forensic tools, and harmonizing local regulations with global best practices. Cross border legal synchronization is especially crucial, considering the mobility of digital assets. Bilateral and multilateral legal cooperation agreements should be expanded to allow Indonesian enforcement bodies to initiate rapid asset freezes or disclosures abroad.

Compliance with Personal Data Protection Regulations

As Indonesia advances its forensic enforcement capabilities, it must also navigate the stringent requirements of the Personal Data Protection (PDP) Law. Investigations involving digital financial crimes often necessitate access to detailed transaction histories, KYC records, device identifiers, and behavioral analytics. However, this access must be reconciled with privacy laws designed to limit intrusive data processing and uphold individual rights.

Improper access or misuse of data even in the pursuit of criminal investigations can result in legal challenges, civil liability, or evidence inadmissibility. Courts may invalidate findings if investigators bypass procedural safeguards or fail to demonstrate necessity and proportionality (Wibisana & Hasbullah, 2024). Therefore, integrating privacy by design principles into forensic workflows is essential.

Recommended safeguards include encrypted data environments, pseudonymization, layered consent frameworks, and predefined legal justifications for each data type accessed. Investigative

personnel should undergo regular training in privacy compliant methodologies and be required to log every instance of data handling. These practices ensure that forensic efforts do not compromise legal or ethical standards while reinforcing public trust in enforcement institutions.

CONCLUSION

This study demonstrates that Indonesia possesses a broad set of legal instruments to address digital collusion and asset recovery, including the Anti-Money Laundering Law (UU 8/2010), KUHAP Articles 39 and 46, and Beneficial Ownership disclosure under Perpres 13/2018. However, enforcement remains constrained by institutional fragmentation, limited forensic capacity, and regulatory ambiguity in digital contexts. The integration of forensic protocols such as chain of custody, cryptographic hashing, and behavioral analytics particularly synchronized pricing, refund loops, and shared account linkages strengthens the evidentiary foundation for effective prosecution and asset tracing.

To advance digital asset recovery, Indonesia must adopt a unified strategy that combines legal reform, AI-enabled forensic analytics, and compliance with the Personal Data Protection Law. This strategy should emphasize inter-agency coordination, judicial training, and cross-border cooperation to enhance enforcement agility and investigative precision. Ultimately, effective asset recovery in digital collusion cases depends on legal provisions, institutional agility, technological infrastructure, and a unified regulatory vision that collectively safeguard fair competition and financial integrity in Indonesia's digital economy.

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