



## The Assistance of Madiun City Political Party Managers in Compiling Accountability Reports on the Use of Political Party Financial Aid Funds

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### Article History:

Received: August 17<sup>th</sup> 2020

Revised: June 3<sup>rd</sup> 2021

Accepted: June 5<sup>th</sup> 2021

**Keywords:** *General Cash Book, Political Parties, Transparency of Aid Funds.*

**Abstract:** *Finance is one of the essential aspects for the sustainability and credibility of political parties and will indirectly affect political quality. Applicable regulations require transparency in the financial management of political parties. However, some cadres of political party administrators in the regions have difficulty compiling accountability reports because they do not have an educational background in accounting. The reports submitted have not been accepted by the inspectorate or BPK auditors. This community service aims to assist 11 administrators of political parties receiving grant funds in the city of Madiun. The method used is the service-learning approach. The activity showed that mentoring activities and training in making general cash books increased participants' understanding of the procedures for preparing accountability reports more quickly even though they did not previously have basic knowledge of accounting.*

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### Introduction

Credible democracy is one way to create a stable and authoritative government with effective oversight from the legislature. Credible democracy will be realized if the accountability mechanism for political financing activities, political party finances, and the financing of general election activities is carried out clearly and transparently.<sup>1</sup>

Political parties are organizations that are national and are formed by a group of Indonesian citizens voluntarily based on the same will and ideals to fight for and defend the political interests of members, society, nation, and state, and maintain the integrity of the Unitary State of the Republic of Indonesia based on Pancasila and the Law. 1945 Constitution of the Republic of Indonesia<sup>2</sup>. Thus, it can be said that the establishment of political parties is not intended to seek profit but rather to fight for the noble ideals of

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<sup>1</sup>Rini P. Radikun at al. *Standar Akuntansi Keuangan Khusus Partai Politik* (E. Hafild (ed.); 1st ed.). Transparency International Indonesia (2008).

<sup>2</sup>Undang-Undang Nomor 2 Tahun 2011 Tentang Partai Politik.

its members in the life of society, nation, and state<sup>3</sup>. Thus, it can be said that the establishment of political parties is not intended to seek profit but rather to fight for the noble ideals of its members in the life of society, nation, and state. Based on this definition, it can be concluded that political parties' activities are to acquire, manage, and regulate power as the mandate and mandate of their constituents democratically.<sup>4</sup>

Funding is one of the fundamental elements needed by political parties to organize themselves. Political parties can seek funds from member fees, contributions from other legally valid parties, and financial assistance funds from the state or regional budgets to ensure their survival and credibility. Sources of funding are very crucial in the activities of political parties in ensuring the sustainability of their operational activities. However, on the other hand, political parties must maintain independence, independence and stay clean from prohibited practices such as money politics.

Transparency is one of the steps to ensure the independence, independence, and accountability of party finances<sup>5</sup>. Transparency is intended to limit donations in unreasonable amounts to trap parties to fight for donors' interests and forget the noble ideals of their members<sup>6</sup>. Correspondingly, it explains that the primary tool for managing the democratic risks posed by political donations is disclosure<sup>7</sup>.

Another funding structuring strategy that can be done is by providing funds for political parties from the state. This mechanism has been implemented in Indonesia by the Minister of Home Affairs Regulation Number 36 of 2018. Political parties receive allocations of aid funds sourced from the APBN and APBD based on the number of votes obtained in the DPR, Provincial DPRD, and Regency DPRD. As a form of accountability for allocating these funds, political parties are required to prepare accountability reports. The report will be audited by the Supreme Audit Agency (BPK) as a form of public accountability and a requirement for submitting financial assistance for political parties in the following year.

However, the transparency and accountability of political party financial management have not been adequate, as evidenced by the use of political party aid funds that have not been well targeted<sup>8</sup>. BPK's findings related to political party

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<sup>3</sup>Isnaini Yuli Andini at al. Pengungkapan Pertanggungjawaban Keuangan Partai Politik. *Performance: Jurnal Bisnis Dan Akuntansi*, 10(1), (2020) 63-76.

<sup>4</sup>Abdul Halim & Muhammad Syam Kusufi. *Teori, Konsep dan Aplikasi Akuntansi Sektor Publik: Dari Anggaran Hingga Laporan Keuangan, Dari Pemerintah Hingga Tempat Ibadah*. Jakarta: Salemba Empat. (2016)

<sup>5</sup>Sri Yanuarti. Pendanaan Negara kepada Partai Politik: Pengalaman Beberapa Negara. *Jurnal Penelitian Politik*, 16(2), (2020) 209-228. <https://doi.org/10.14203/jpp.v16i2.818>

<sup>6</sup>Markus H. Simarmata. Hambatan Transparansi Keuangan Partai Politik dan Kampanye Pemilihan Umum. *Jurnal Legislasi Indonesia*, 15(1), (2018) 21-36.

<sup>7</sup>Edward Tello at al. Australian Corporate Political Donation Disclosure; Frequency, Quality, and Characteristics Associated with Disclosing Companies. *Accounting, Auditing & Accountability Journal*. Vol 32 (2). (2019) Hal. 581-611.

<sup>8</sup> Nurimansyah, Muwaffiq, & Ariyani, R. Misriah. Implementasi Good Governance Dalam

financial assistance include; account discrepancy, the discrepancy in the number of funds received with the funds reported in the accountability report, completeness and validity of evidence, and suitability of priorities for the use of aid funds<sup>9</sup>. Some of these problems occur because of differences in personal background, political culture, and the financial management system of political parties, which also affect the role of DPRD oversight of the use of regional finance<sup>10</sup>. For this reason, it is necessary to increase the transparency and accountability of political party financial accountability reports<sup>11</sup>.

Partai politik tidak memahami penyusunan laporan keuangan dana bantuan yang sesuai dengan regulasi yang berlaku<sup>12</sup>. Another finding is that their understanding of the making of accountability reports is in a low category<sup>13, 14</sup>. Meanwhile, the accountants' perception of the party's financial accountability does not have a significant difference.<sup>15</sup>. This occurs because of the difficulty of obtaining data on the financial statements of political parties when carrying out the audit process so that the auditor cannot provide an opinion according to generally accepted audit work standards. This is where the role of accountants is needed to participate in educating political parties in the process of preparing their accountability reports. The action is aimed to support the achievement of transparency and accountability in financial management, both for the achievement of the goals of the party's internal constituents and the people of the nation and state.

Some political parties in Madiun City have also experienced a low level of understanding regarding the preparation of financial statements. For this reason, researchers as educator accountants who are members of the IAI (Indonesian Accountants Association) Madiun Commissariat, in collaboration with the National Unity and Political Agency (Bakesbangpol) of Madiun City, organize a program of

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Pengelolaan Keuangan Partai Politik Menuju Democracy Maturation. *Jurnal Economic Resources*, 2(2), (2020) 114–127.

<sup>9</sup> Y. Sukmana. *BPK: Banyak Masalah dalam Pertanggungjawaban Dana Bantuan Parpol*. Kompas.Com. <https://money.kompas.com/read/2019/09/18/103000726/bpk---banyak-masalah-dalam-pertanggungjawaban-dana-bantuan-parpol?page=all>

<sup>10</sup>Muhammad Yusra. Pengaruh Personal Blackground, Political Culture, dan Sistem Pengelolaan Keuangan terhadap Peran DPRD dalam Pengawasan Keuangan Daerah di Bereuen. *Jurnal Visioner & Strategis*. Vol 7 (2). (2018) Hal. 35-42.

<sup>11</sup>Dahlia at al. Analisis Akuntabilitas dan Transparansi Laporan Keuangan Partai Politik (Studi Kasus Pada Masyarakat Kecamatan Banggae Kabupaten Majene). *Sebatik*, 23(2), (2019) 292–300.

<sup>12</sup> Titik Setyaningsih at al. Dana Bantuan Keuangan Partai Politik Di Surakarta, Sudahkah Transparan Dan Akuntabel? *Wahana: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 22(2), (2019) 157–168. <https://doi.org/10.35591/wahana.v22i2.186>

<sup>13</sup>Bagus Permadi & Ikhsan Budi Riharjo. Pandangan Pengurus Partai Terhadap Transparansi Dan Akuntabilitas dalam pelaporan Keuangan Partai Politik. *Jurnal Ilmu & Riset Akuntansi*, 4(7), (2015) 1–17.

<sup>14</sup>Masyiah Kholmi. Persepsi Konstituen Terhadap Akuntabilitas Keuangan Partai Politik (Studi Di Kota Malang). *Jurnal Akuntansi Multiparadigma*, 1(2), (2010) 207–222.

<sup>15</sup> Ike Rachmawati. Persepsi Akuntan Publik terhadap Akuntabilitas Keuangan Partai Politik pada kantor Akuntan Publik di Malang. *El Muhasaba : Jurnal Akuntansi*, 3(1), (2012) 1–21.

assisting the preparation of political party financial reports. In this activity, the concepts in accounting, simple financial reporting practices, and procedures for submitting accountability reports were explained. This program aims to increase the understanding of political party administrators in compiling accountability reports for the allocation of political party aid funds from the Madiun City Budget.

## Method

The community service method used is a service-learning approach with a service-learning mono-discipline approach. Mono-discipline of service-learning concentrates on the application of a discipline based on the needs of the community<sup>16</sup>. This is in line with<sup>17</sup> the explanation is that the highest achievement of the service-learning approach is the balance of benefits received by higher education institutions as training providers and the community as the object of training recipients.

Practical service-learning activities include training, supervision, supervision mentoring, recognition, and evaluation activities. The series of activities are carried out to achieve learning outcomes that have been determined in service-learning activities.<sup>18</sup>. In line with that, the purpose of implementing service-learning is to provide a new scientific-based perspective to improve the quality of learning.<sup>19</sup>.

The different stages regarding the implementation of service-learning activities include the preparation stage, the mentoring service stage, and the mentoring reflection stage<sup>20</sup>. The method in this study follows the method of Nazlah & Sulisty (2021), which describes the stages of service learning according to Figure 1.

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<sup>16</sup> Esther Kuntjara at al. (2013). Panduan Pelaksanaan Service Learning di Universitas Kristen Petra. In Lembaga Penelitian dan Pengabdian kepada Masyarakat, Universitas Kristen Petra (1st ed.). LPPM Universitas Kristen Petra

<sup>17</sup> Andrew Furco (1996). Service Learning: A Balanced Approach To Experiential Education. *Expanding Boundaries: Serving and Learning*, 2-6

<sup>18</sup> R.J. Kraft (1996). Service Learning : An Introduction to its Theory, Practice, and Effects. *Education and Urban Society*, 28(2), 131-159.

<sup>19</sup> J.R. Cooper (2014). Ten Years in the Trenches: Faculty Perspectives on Sustaining Service-Learning. *Journal of Experiential Education*, 37(4), 415-428. <https://doi.org/10.1177/1053825913513721>

<sup>20</sup> N. Nazlah & W.D. Sulisty (2021). Pendampingan Sekolah Online Siswa Sekolah Dasar Melalui Kegiatan SIPUNG (Sekolah Ing Kampung) Pada Masa Pandemi Covid 19 Sebagai Solusi Mengatasi Pendidikan Di Desa Nguling-Pasuruan. *Engagement: Jurnal Pengabdian Kepada Masyarakat*, 5(1), 221-232. <https://doi.org/10.29062/engagement.v5i1.502>

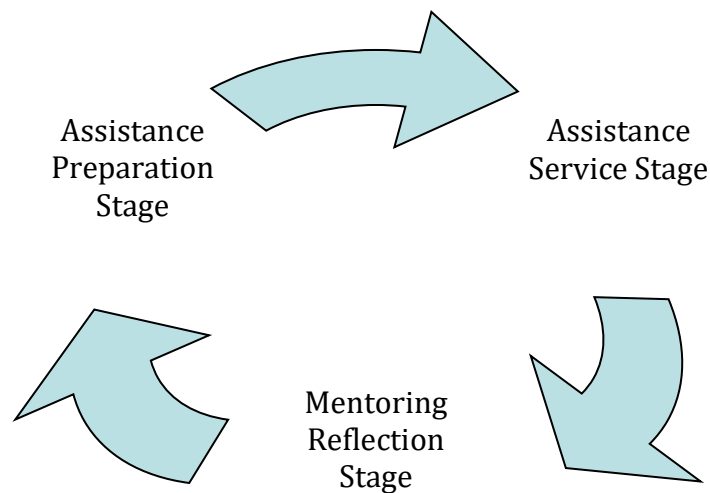


Figure 1. Stages of Service Learning Activities

Source: Nazlah & Sulisty, 2021

In the preparation stage, the service team coordinated with the National Unity and Political Agency of Madiun City to find out the situation and condition of the financial management of political parties in Madiun City. Based on initial interviews, it was found that many political party administrators had difficulties in preparing financial statements, especially in reporting the accountability of political party aid funds.

The recipients of political party assistance funds from the Madiun City Budget in 2019 were 11 political parties. They find it difficult to account for the use of their funds by applicable regulations. Even in the previous period, political parties receiving aid funds had to return their funds because they were not planning and allocation based on applicable regulations. This is the basis for holding training and mentoring for the recipients of the social assistance grant. This problem is very relevant to public sector accounting courses so that the political party management in Madiun City is made a community service implementation. The selection of training communities in service-learning should be relevant to the field of science.<sup>21</sup>

The service stage is carried out by guiding the mechanism for preparing accountability reports for 11 political parties that have received funding allocations from the Madiun City Budget. The presentation of the material started from the discussion of regulations regarding the mechanism for reporting political party aid funds (Minister of Home Affairs Regulation Number 36 of 2018). Considering that the regulation was ratified in 2018 and implemented for the first time in 2019 (when this

<sup>21</sup> Setyowati, E., & Permata, A. (2018). Service Learning: Mengintegrasikan Tujuan Akademik Dan Pendidikan Karakter Peserta Didik Melalui Pengabdian Kepada Masyarakat. *Bakti Budaya*, 1(2), 143. <https://doi.org/10.22146/bb.41076>

service activity was provided), the service stage begins with dissecting the regulation.

The reflection stage is carried out through discussion sessions to explore participants' understanding of the material that has been presented. The service team will provide case examples regarding routine transactions using political party aid funds during the discussion session. Based on the case studies presented, the service team will ask participants to provide opinions regarding the appropriate accounting process to support accountability reporting for the funds that have been given.

## **Results**

Before deciding on service delivery activities, the service team ensures participants' understanding of the accounting process. This is done to confirm the initial information obtained that the lack of transparency of political party funds is caused by the common understanding of party administrators in preparing financial reports. Based on the results of further information excavation, it was found that the understanding of political party administrators in Madiun City still needs to be improved to compile an accountability report for the use of political party aid funds by applicable regulations. They experience difficulties because of the very detailed rules for administering financial statements, while it is infrequent for party officials to have an educational background in accounting. For this reason, a simple process of assisting in the preparation of accounting reports for aid funds of political parties is required without overriding the relevant regulations.

An understanding of the perception of the educational background of treasurers of political party administrators and the situation and condition of political parties in Madiun City is used to develop appropriate materials according to the participant's level of understanding. Service activities start from explaining the regulations regarding the administration of the submission of accountability reports for political party assistance funds as stated in the Minister of Home Affairs Regulation Number 36 of 2018. This is done because the regulation was issued in 2018 and began to be implemented in 2019 (during the mentoring program) so that political party administrators do not yet understand the proper reporting mechanism.

On this occasion, participants were given directions regarding the criteria for transactions that are allowed to be reported as components of spending and evidence of transactions that comply with regulatory standards. Participants are asked to consider the standard input and output costs based on the regulation of the minister of finance as the basis for making budget allocation decisions. Participants are also given an understanding of the general rules of taxation for the use of their budget.

The components of the allowed expenditure budget by the Minister of Home Affairs Regulation Number 36 of 2018 include two main classifications: political

education and Secretariat Operations. By applicable regulations, the service team explained that the allowed budget component is 60: 40. This means that the portion of political party aid funds allocation should be maximized to provide political education for its members. The minimum portion that must be fulfilled is 60%. The use of aid funds for party secretariat needs is allowed but in a smaller portion, up to 40% of the total budget.

Political education gets a more significant budget allocation because it refers to political parties' primary function to provide education to their constituent members and the wider community. This is intended to increase public political participation, a form of people's sovereignty in democracy. The components of the secretariat's operational expenditure have also been determined by the relevant regulations. Allowed secretariat budgets include; General administration, power and service subscriptions, data and archive maintenance, and office equipment maintenance. The classification has been described in detail and detail. Political party budgets that do not meet these classifications or allocations will receive a refund or postponement of the disbursement of the next stage of aid funds.

The next stage of training is carried out by introducing practical and simple accounting processes. Participants' understanding of the classification of expenditure budgets permitted by regulation is used as the basis for coding for routine transactions that occur in party operational activities. When the participants have understood the coding process, the activity continues by introducing a simple general ledger with the logic of cash inflows and outflows. The recap of cash receipts and disbursements transactions is then posted according to their classification. The final stage of the process is transferring the final balance of the general cash book to the accountability report in the format provided by applicable regulations.

Reflection activities are carried out by providing examples of case studies related to the daily operational activities of political parties. Participants are asked to decide on the appropriate classification according to the coding material provided at this stage. Participants' answers verbally, When the discussion process is used as an evaluation material, is the process of implementing a simple accounting cycle using a general cash book that is carried out correctly according to applicable accounting standards or by the provisions of the regulations for submitting accountability reports on the use of aid funds from political parties through the APBD. The process of mentoring activities as a whole is presented in Figure 2.

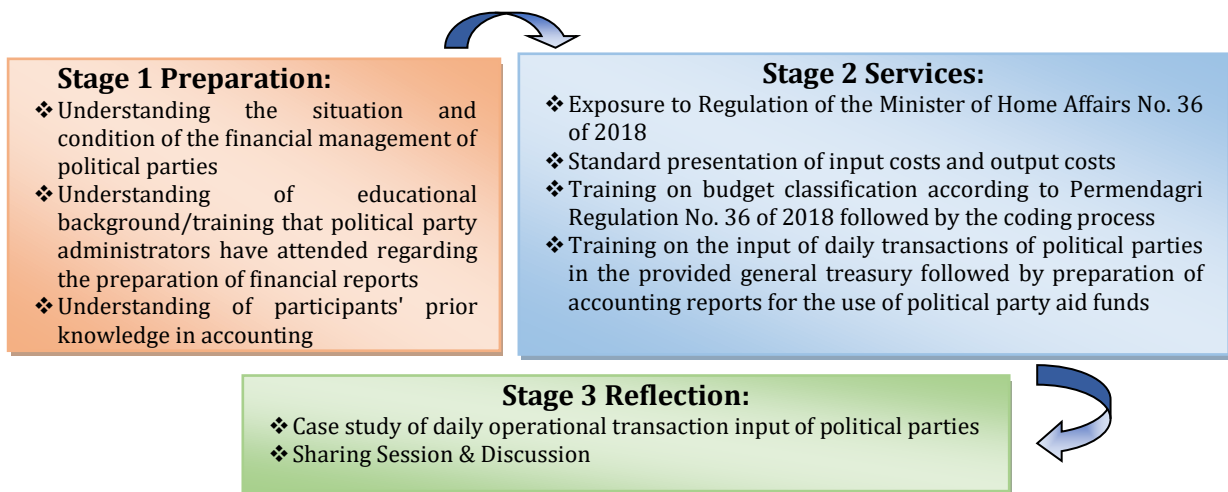


Figure 2. The flow of Service Activities

## Discussion

The presentation of the material begins with the legal basis used in making the accountability report and the accounting concepts that must be used in the process. This is confirmed by an explanation of the audit process for the accountability report submitted. The presentation of the material continued with the account coding process used in the report. The coding process refers to generally accepted accounting standards and Regulations of the Minister of Home Affairs No. 36 of 2018. An example of the coding process carried out is the number 5 used for coding all types of shopping. Then it is divided into sub-sections. Code one is for spending related to political education, and code two is used for spending on operational activities. The code is then sub-subscribed for political education, which is divided into six classifications, namely; 1) seminars, 2) workshops, 3) interactive dialogues, 4) workshops, 5) workshops, 6) other political party meeting activities by the duties and functions of political parties.

The operational activities of political parties are reclassified into several sub-codifications, namely; 1) administration and general, 2) subscription of power and services, 3) maintenance of data and archives, 4) maintenance of office equipment. The speaker gives an example of paying for electricity. Then the code will be given 5.2.2. This is used for the process of filling out the BKU and posting it to the general ledger. When providing coding material, participants were very enthusiastic in paying attention to the process. One participant asked the speaker to repeat the coding process up to 2 times. To provide a better understanding, the presenters then use whiteboard media to explain the stages.

The results of the analysis of the situation and condition of the financial management of political parties at the beginning of the activity indicate that the understanding of party management accounting still needs to be improved. For this reason, the training materials are adapted to simplify the accounting cycle and then introduced using a single entry which refers to the cash basis approach. Participants are given a general cashbook template that facilitates an understanding of cash inflows and cash outflows. The general cash book format used is in Figure 3.

Instansi XX							
BUKU KAS UMUM							
Periode Bln XX Th YY							
Tanggal	No Kode	Nama Akun	Uraian	Ref	Penerimaan	Pengeluaran	Saldo

Figure 3. General Cash Book Template

In the process of recording transactions in the general treasury book, the speaker also conveyed the criteria for proof of transactions recognized by the BPK, including the separation of official travel costs for political education purposes from official travel costs for operational activities and the need for an SPPD every time he travels. The speaker also explained that the transaction limits must use a stamp, pay VAT, PPh article 22 for the procurement of goods, and the imposition of PPh 23 for the procurement of services.

After participants understand the coding process and input transactions in the general ledger, in the following step, participants will be trained to post BKU transactions into the general ledger based on each code and account that has been agreed upon. The general ledger format used is as shown in Figure 4.

Instansi XXX					Buku Besar		Periode	
Nama Akun:			No. Akun:					
Tanggal	Keterangan	Ref	Debet	Kredit	Saldo			
					Debet	Kredit		

Figure 4. Ledger Template

At the posting stage, participants were a bit confused because in posting to the general ledger, participants had to understand the rules for average account balances in accounting. Participants had difficulty understanding the terms of accounts and average balances in accounting. Then they were given follow-up on simplifying the accounting process. Participants are then directed to make a recapitulation of accounts after making a general ledger. The general ledger is omitted in the preparation of the accountability report. The format used to compile the recap of the BKU that has been compiled is as shown in Figure 5.

Rekapitulasi BKU

Penerimaan			Pengeluaran		
No. Kode	Nama Akun	Jumlah	No. Kode	Nama Akun	Jumlah

Figure 5. BKU Recapitulation Template

After the recapitulation of all accounts in the general ledger is completed, an accountability report for the use of the political party aid budget is prepared by the attachment of Permendagri Number 36 of 2018. At this stage, participants have understood a series of processes that must be passed in making an accountability report. Participants were very enthusiastic in the question and answer process regarding BPK's findings and shared their experiences when dealing with BPK's findings, resulting in the return of political party aid funds in the accounts of political parties.



Figure 6. Presentation of Material

BPK's findings from the previous period indicated that the use of the funds was

not by the planning and allocation based on existing regulations and grantees found it challenging to make accountability reports for these political party aid funds. This invites the enthusiasm of participants to understand better the process of making further accountability reports. The speaker then discusses these problems to completion. In the end, they are committed to compiling an accountability report by the instructions given by the presenters.

The presentation of the material was continued by the Madiun City BPKAD staff and the Inspectorate Staff. The political party financial assistance funds that have been transferred to the accounts of each political party must be disbursed and used by the activity planning. The process of purchasing goods/activities that are gradual with down payments must be requested for proof of transactions/receipts for the total purchase of goods/activities when they have been completed in their entirety. Furthermore, it is given insight that BPK will audit the accountability reports for financial assistance of political parties through an examination (to trace the evidence of expenditure per political party receiving assistance) and not a desk evaluation (evaluate the accountability sent). So every political party that receives assistance must plan activities and account for them according to applicable regulations.

On this occasion, the Inspectorate Staff explained that political parties would not receive similar financial assistance in the future period if the accountability reports for political parties' financial assistance had not been completed. The accountability report is submitted no later than one month after the end of the fiscal year to the BPK for review. Examinations conducted on each line of public sector accountability constitute an effective form of economic and political reform to promote democracy, strengthen accountability, and create transparency to public sector practices. This is in line with the statement that Indonesian public sector accounting is undergoing reforms requiring accrual accounting, independent auditing, and disclosure by government offices at the central and regional levels.<sup>22</sup>



<sup>22</sup> Harun et al. Indonesian Public Sector Accounting Reforms: Dialogic Aspirations A Step Too Far? *Accounting, Auditing & Accountability Journal*. Vol 28 (5), (2015) Hal. 706-738.

Figure 7. Question and Answer Process

This training is considered very useful because, during this period, many political parties in the Madiun City area have not submitted their Phase I accountability reports, so Phase II disbursements have not been able to be lowered until now (on the day of the training). The training activities impact the understanding of political party administrators regarding simple accounting cycles that can support transparency in party financial management, especially political party assistance funds sourced from APBD allocations or contributions from members. Several things emphasized in this training were the compliance of political parties in following the established regulations and generally accepted rules for transparency and responsibility for budget management.

The service team repeatedly conveyed the delivery of messages regarding transparency and responsibility for budget management. This is done to encourage good practice for political parties in Madiun City in their management because previous literature studies in various other areas found that party financial management is still less transparent due to a lack of professional internal administrative activities.<sup>23</sup>, even if it is transparent, it usually only reaches the internal environment not yet fully transparent to the public<sup>24</sup>.

## Conclusion

Transparency in the financial management of political parties regarding the method of obtaining and using the budget is essential to ensure the credibility of a stable and authoritative government. However, some previous literature shows that the financial management of political parties is less transparent due to the lack of accounting understanding of the administrators in preparing financial accountability reports. This condition was also experienced by political parties receiving political party assistance funds from the Madiun City Budget, resulting in BPK findings and sanctions for refunding funds. For this reason, this activity is aimed at forming an understanding of political party administrators in Madiun City in preparing accountability reports for the financial management of political party aid funds. The results of the activity show that the understanding of political party administrators regarding simple accounting encourages transparency in financial accountability reporting by generally accepted

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<sup>23</sup> Bayu Nurcahyo Andini at al. Analisis Kepatuhan, Transparansi Dan Akuntabilitas Laporan Dana Kampanye Partai Politik Dalam Pengelolaan Penerimaan Dan Penggunaan Dana Kampanye (Studi Kasus di KPU Kabupaten Sidoarjo). *Media Mahardhika*, 17(1), (2018). 25-45. <https://jurnal.stiemahardhika.ac.id/index.php/mahardhika/article/view/56>

<sup>24</sup> Wiwid Widayanti at al. Akuntabilitas dan Transparansi Pada Laporan Keuangan Partai (Studi Kasus pada Kantor DPD Partai Demokrat Provinsi Jawa Timur). *WAHANA: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 22(2), (2019)135-156.

accounting standards and related political party regulations.

## **Acknowledgment**

The author would like to thank the IAI Madiun Commissariat, BPKAD Madiun City, and the National Unity and Political Agency of Madiun City for supporting the implementation of this activity well. We also thank all parties for their direct and indirect contributions to the implementation of this activity.

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