

Analysis Of The Application Of The Principle Of Accountability In The Preparation Of Financial Statements Of Political Parties Based On Isak 35

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ABSTRACT

This research was conducted at DPD Golkar Party of West Java province which is one of the non-profit entities in West Java. Financial accountability needs to be applied in nonprofit entities for the accountability of all types of expenditure on political education and the operation of the political party secretariat. ISAK 35 regulates the presentation of financial statements in nonprofit entities consisting of: statement of financial position, statement of comprehensive income, statement of changes in net assets, statement of cash flows, and notes to the financial statements (CALK). In the application of ISAK 35, not all non-profit entities are able to apply it. The purpose of this study is to determine whether in the preparation of financial statements DPD Golkar West Java province has applied the principle of accountability and implemented ISAK 35 in the preparation of its financial statements. The method used in this research is descriptive qualitative method as an approach to interpret accountability in the financial statements of DPD Golkar Party of West Java province. The results of this study indicate that DPD Golkar Party of West Java province has applied the principle of accountability but has not fully implemented ISAK 35 as a guideline in preparing the party's financial statements.

Keywords: Accountability, ISAK 35, Financial statements of political parties

INTRODUCTION

The role of political parties is very central and inseparable in countries that adopt a democratic system (Latif, Ikhsan, Afriandi, Saputra, & Sri Lestari, 2022). General elections are one of the opportunities for people to be involved in the political process. Transparency, accountability, responsibility, independence and fairness are things that must be applied by election participants and organisers. According to Article 167 of Law Number 7 Year 2017 on General Elections, one of the stages of organising elections is campaign activities where this activity provides an opportunity for election candidates to garner public support. Funding in this case is something that is absolutely necessary for campaign activities. KPU, Provincial KPU, and Regency / City KPU / KIP can make it easier for candidates to raise campaign funds by holding debates between presidential and vice presidential candidates, installing campaign banners in public places, and so on (Angi & Tiwu, 2022).

The issue of political party finances that have not been transparent and accountable has recently become interesting. Most political parties only have financial reports that come from the APBN and APBD. The issue of accountability for political party funding is still a challenge to date. Accountability in the financial management of political parties is a necessity because as public institutions political parties have a big role in maintaining democracy and managing government. formulating policies, making decisions, and implementing rules related to accountability and transparency of political parties must be within the scope of transparency and accountability. (Widayanti, W., Priyadi, M. P., & Ardini, 2019).

Indonesia will hold general elections, regional head elections, and legislative elections simultaneously in 2024. The financing of political parties, the implementation of high-cost elections, and transactional politics are problems that interfere with the process of organising elections, regional elections and legislative elections. In a coordination meeting with the agenda of discussing "Problems of Political Party Funding and High-Cost Politics Encourage the Emergence of Transactional Politics in the Field of Natural Resources in the Democratic Party Process" Asmarni, S.E., M.M., Expert Staff of the Coordinating Minister for Political, Legal and Security Affairs for Natural Resources and the Environment revealed "The problem of funding political parties began because the three sources of political party funds in accordance with Article 34 of Law Number 2 of 2011, namely membership fees, lawful donations, and financial assistance from the APBN / APBD did not run optimally and did not meet ideal standards" (Humas Kemenko Polhukam RI, 2022).

Based on Research (Dahlia, Nurhidayah, & Listiawati, 2019) on Accountability and Transparency of Political Party Financial Reports in the Community of Banggae District, Majene Regency shows results related to accountability. Indicators of programme accountability show that the majority of respondents 55% answered that political parties prepare programmes and financial plans in accordance with community needs are still rarely done. Another study (Manar, 2017) on Political Party Accountability in Semarang City. The results of his research show that the financial management procedures carried out by the Semarang City Democratic Party are in accordance with the informants' narrative and confirmation of evidence found in the field. The financial management in question relates to income, expenditure or expenditure and its recording. Previous research conducted by

(Nur et al., 2014) on the Accountability of Political Party Financial Assistance based on the Minister of Home Affairs Regulation Number 77 of 2014 (Minister of Home Affairs, 2014). The results of this study prove that Broadly speaking, the Financial Aid Management of the DPD Golkar Party of Jombang Regency has been Accountable.

Based on the differences in the results of previous studies, the authors are interested in discussing the accountability of political party financial reports. Because the accountability of financial statements can show responsibility and produce consequences. These consequences can be in the form of rewards or sanctions. So that the authors are interested in conducting research on "Analysis of the Application of the Principles of Accountability in the Preparation of Political Party Financial Statements Based on ISAK 35 (Case Study at the West Java Golkar DPD Office)". Based on the explanation above, there are two problems that will be answered through this research, namely:

1. How is the preparation of financial statements in the Golkar Party of West Java province?
2. How is the accountability of the financial report of Golkar Party of West Java province?

THEORETICAL STUDIES

Political Party

Political parties, according to Anggun (Pinilih, 2017) are generally described as organised groups whose members share similar orientations, values and goals. This group seeks to implement their policies by obtaining political power and occupying political positions, generally through regulatory means. Meanwhile, Bastian (Bastian, 2010) asserts that political parties are NGOs even though some of their members sit as ruling or opposition parties, although they are not presented as NGOs. According to Law of the Republic of Indonesia Number 2 of 2008 (Republika Indonesia, 2008a) a political party is a national organisation established by a group of Indonesian citizens voluntarily on the basis of the same will and ideals to fight for and defend the political interests of its members, society, nation and state, and maintain the integrity of the Unitary State of the Republic of Indonesia in accordance with Pancasila and the 1945 Constitution of the Republic of Indonesia (Dahlia et al., 2019).

Financial Accountability of Political Parties

According to Mardiasmo (Mardiasmo, 2018) Accountability is a type of obligation to report on the success or failure, implementation of the organisation's mission in achieving predetermined goals and objectives with the media of periodic accountability letters. Meanwhile, according to Mahmudi (Mahmudi, 2015) Accountability is an obligation of the government or its apparatus to control resources, report and disclose all activities and actions related to the use of public resources to issue orders or mandates. In both descriptions of accountability, it can be concluded that political party accountability is a form of accountability for the implementation of activities in political parties, especially accountability in terms of finance. The provisions to support the financial responsibility of political parties are Law of the Republic of Indonesia No. 2 of 2011 Article 34A (Republika Indonesia, 2011) which describes that political parties should provide accountable reports on APBN and APBD revenues and expenditures and Article 39 also explains that the financial control of political parties is open and

accountable. While article 31 of PERMENDAGRI Number 36 of 2018 (Minister of Home Affairs, 2018) requires political parties to make financial accountability reports on APBN / APBD revenues and expenditures, the subsidy is required to submit an accountability report to BPK (Widayanti, W., Priyadi, M. P., & Ardini, 2019).

Financial Sources of Political Parties

According to Article 34 of the Political Party Law, there are at least three ways for political parties to obtain funding sources, including: membership fees, legal donations, and APBN / APBD financial assistance. As for funding sources from membership fees, political parties are very unlikely to be expected. This is due to several factors, among others: 1) There is no membership card; 2) There are no operational rules for party member dues; 3) Membership dues are usually not collected by political parties; 4) Political parties are mass in nature; and (5) Weak party reward and punishment systems. In conclusion, there are no political parties participating in elections in Indonesia that use membership fees to finance their operations (Sukriono, 2018).

RESEARCH METHODS

This research was conducted at DPD Golkar West Java which is domiciled on Jl. Maskumambang No. 2 Bandung City, West Java led by Dr, TB, H. Ace Hasan Syadzily, M.Si. as chairman of the West Java Golkar DPD board for the 2020-2025 period. This research uses a type of qualitative research that is descriptive narrative as an approach method to explain the accountability of the financial statements of DPD Golkar West Java by analysing and explaining problems related to the accountability of party financial statements. Data contained from in-depth observations and interviews, then processed in the stage of verification or drawing conclusions carried out by data triangulation test and data processing carried out with MAXQDA 2022. MAXQDA is a software that can be used to process and facilitate qualitative and mixed data research.

Informant Selection Technique

In this study, the informants are the Deputy Chairman of Election Winning, and the Staff Treasurer of DPD Golkar West Java. The two informants here are informants who are administrators in the West Java Golkar party, who have knowledge in the accountability of preparing, managing and reporting the Golkar party's financial statements. As vice chairman, and staff treasurer of the party has an important task in the preparation, management and reporting of the party's financial statements..

Data Collection Technique

Data collection techniques that are usually carried out in research through research tools are three tools, namely observation, interviews and documentation (Widayanti, W., Priyadi, M. P., & Ardini, 2019). Observation is the responsible participation of the researcher in the social situation in the accounting situation in such a way that it is clearly visible to the researcher, and to obtain the required amount of information from the West Java Golkar Party Accountability Report, the researcher and the test subject used a question and answer format during the ongoing interview. In addition, researchers used documentation techniques, namely data collection techniques or written descriptions needed for social

situations to support information in research reports on the Accountability of the West Java Golkar Party's Financial Statements (Widayanti, W., Priyadi, M. P., & Ardini, 2019)..

Data Analysis Technique

In qualitative research, the data analysis process can be carried out by researchers during or after data collection (Permadi & Riharjo, 2015). Data analysis techniques are techniques used to find out and equate information in a systematic way from the results of interviews, field notes and documentation, organise data into categories, describe them in units, synthesise them, combine them into patterns and decide to understand and study and draw conclusions so that they can be easily understood both for yourself and for other readers. In qualitative research, the mechanisms that must be implemented are before, during and after the process in the field (Widayanti, W., Priyadi, M. P., & Ardini, 2019).

Data Triangulation Test

According to Maleong (Moleong, 2017) triangulation is a method of comparing and checking behind the level of trust in information obtained at different times and tools. In this research, namely, controlling data obtained from several different sources, is carried out using the source triangulation method. Triangulation of data sources is carried out by checking information or information obtained by interviewing informants. Then the data is obtained from other informants who are still related to each other. The codes used in this research are:

1. Report on the realisation of financial accountability of political parties in 2021 with code LPJ01.
2. The first informant is the Deputy Chairperson of the Golkar party Election Winning with code A01.
3. The second informant is the Golkar Party Treasurer Staff with code A02.

RESULTS AND DISCUSSION

RESULTS

The results discussed in this context are the financial statements of the West Java Golkar political party, based on theoretical studies of accountability theory. According to Mahmudi (Mahmudi, 2015), Accountability is an obligation of the government or its representatives to control resources, report activities related to the issuance of an order, and disclose them.

Table 1 Triangulation of data sources

No	Temuan Penelitian	Tema	Subtema
1	Bagaimana penyusunan laporan keuangan	Penyusunan laporan keuangan	Audit laporan keuangan Pencatatan sumber pendanaan Pencatatan sumber penerimaan Pencatatan pengeluaran
2	Bagaimana akuntabilitas laporan keuangan	Akuntabilitas pelaporan keuangan partai politik	Penyusunan anggaran Realisasi program kerja

Source: Processed data

Table 2 Theme Results Based on Interview Analysis

No	Indikator	Analisa	Hasil Wawancara	Hasil analisis dokumen
1	Pengetahuan pengurus partai tentang akuntabilitas	Akuntabilitas adalah kewajiban moral atau hukum yang melekat dalam individu, kelompok, atau perusahaan untuk menyebutkan bagaimana dana, alat-alat, atau wewenang yang diberikan pihak ketiga. Dalam hal ini pengurus partai telah memahami mengenai akuntabilitas dan prinsip akuntabilitas dalam pelaporan keuangan.	Pernyataan Narasumber A01 dan A02	Laporan Realisasi pertanggungjawaban tahun 2021
2	Penanggungjawab akuntabilitas laporan keuangan di DPD Golkar	Penanggungjawab akuntabilitas laporan keuangan di DPD Golkar berupa kolektif kolegial dimana yang bertanggung jawab ketua dan sekretaris tapi yang melaporkan adalah bendahara. Namun dalam pelaksanaannya melibatkan seluruh pengurus-pengurus Partai Golkar Jawa Barat.		
3	Kesadaran penerapan prinsip	Penerapan prinsip akuntabilitas dalam penyajian laporan		
4	akuntabilitas dalam penyajian laporan keuangan partai	keuangan partai adalah hal yang wajib dilakukan.		
5	Struktur pendanaan dan sumber kas Partai Golkar	Struktur pendanaan dan sumber kas Partai Golkar berasal dari iuran anggota, donator/ sumbangan perorangan dan pemerintah.		
6	Pemberi kas/ dana mengharapkan pembayaran kembali/ manfaat lainnya dari dana yang telah diberikan	Pemberi kas/ dana tidak mengharapkan pembayaran kembali secara langsung		
7	Pembatasan untuk pendanaan yang masuk	Tidak ada pembatasan untuk sumber dana yang masuk namun dana yang masuk disesuaikan dengan persentase jumlah raihan suara.		
8	Partai menghasilkan suatu produk barang/ jasa yang menghasilkan profit untuk partai	Partai politik tidak menghasilkan suatu produk barang/ jasa yang menghasilkan profit untuk partai.		

Source: Processed data

DISCUSSION

Preparation of Financial Statements at DPD Golkar Party

The preparation of internal financial statements, especially the Golkar Party's election financial statements, was submitted simultaneously to the KPU by collating the election financial statements used by the candidates of DPD Golkar West Java. This is in accordance with the findings of interviews conducted with the treasurer staff of DPD Golkar West Java.

"If the financial nature of what is internal, yes, it involves funds from the secretariat, especially for political education to support party operations. Now if the nature of the election financial report is usually more emphasis on the candidates of DPD Golkar West Java. They usually submit campaign finance reports collectively coordinated by DPD Golkar West Java to be submitted to the KPU. So it is collective." (Informant A02).

Similarly, what was conveyed by the Deputy Chairman of Election Winning about the financial report of DPD Golkar West Java according to the following interview results:

"So this finance is based on the programme prepared for 5 years based on the work programme so it is reported based on the work programme. Eeuh if the overall report is reported as a whole to the government but certainly each item is different, for example the annual report on the work programme, the report on the election report has its field. Golkar's financial report is aligned with KPU rules: the committee is compiled, reported and then the programmes are reported, the team is also reported, so the finances are clear. Just open it later at www.golkarjabar.com there are any financial reports. The person in charge of issuing the budget for each field, well each field at the time of implementation is required to report based on the programme with evidence and authentic data, attached with receipts, photos, well it's all collected by DPD Golkar West Java by finance. The treasurer gets a report from each field based on the programme." (Informant A01).

According to the findings of the interview with the treasurer staff of DPD Golkar West Java, DPD Golkar West Java has followed the rules based on the

legal basis for submitting financial reports.

"If what is the basis, yes, the legal basis, especially the legal basis for submitting financial reports in the Golkar Party in particular, is the regulation of the Minister of Home Affairs of the Republic of Indonesia No. 78 of 2020 concerning amendments to the regulation of the Minister of Home Affairs No. 36 of 2018 concerning procedures for calculating budgeting in the regional budget and orderly administration of submission, distribution and accountability reports for financial assistance to political parties. That is the legal basis." (Informant A02).

Staff treasurer of DPD Golkar West Java, explained information about financial statements that should be prepared based on PSAK 45 standards (Indonesian Institute of Accountants, 2011) which has been replaced by ISAK 35 (Indonesian Institute of Accountants, 2018) but in the order of implementation, the Golkar Party experienced difficulties according to the following interview results:

"Yes, the name of a non-profit organisation is from 1999, it has been regulated, yes, it is regulated by PSAK 45 originally, then from 2019 the PSAK was replaced by ISAK 35 in the sense of implementing financial accounting standards, so with the issuance of this new regulation, non-profit organisations prepare their financial statements with the ISAK 35 standard, but actually in the implementation order, political parties, especially Golkar, have experienced difficulties, why is that, frankly speaking, it concerns our human resources, especially Golkar, there is no basic, especially me, there is no basic accounting, maybe yes, if other political parties also may have the same thing. Other political parties may also have the same thing because the name of the ISAK 35 standard is usually for companies. If it is a non-profit company, when it is applied to political parties, especially Golkar, it must be somewhat lacking in hope that the term is not optimal" (Informant A02).

Source of Receipt

The source of revenue of DPD Golkar West Java is in accordance with the Act No. 2 Year 2011 which replaces Act No. 2 Year 2009 on political parties submitted by the treasurer staff with the following interview results:

"The source of cash receipts comes from the dues of DPD Golkar West Java, there are individual donations concerning the private sector or individuals and then there are those that come from political party funds from the West Java Provincial Government". (Informant A02).

Source of Expenditure

The treasurer staff of DPD Golkar West Java conveyed information about the source of expenditure and in accordance with the points in the accountability report with the following interview results:

"If the funds from political parties in particular come from the West

Java provincial government, it is more emphasised on political education, general administration in the sense of secretariat and maintenance of inventory items for asset maintenance, especially buildings. If what comes from the faction is usually for employee honorarium because if the financial assistance of the political party is not allowed for the honorarium of the entire employee unless there is a special for management in finance who is an expert, including me, I am actually in this from the financial assistance of political parties from the Regional Government ". (Informant A02).

Source of Funding

The Source of Funding of DPD Golkar West Java is in accordance with Law Number 2 Year 2011 which replaces Law No. 2 Year 2009 on political parties submitted by the treasurer staff with the following interview results:

"Golkar has 3 sources. One of them is the dues of DPD Golkar West Java members that are routinely monthly. The second is donations from individuals and companies. The third comes from the financial assistance of political patrai from DPD Golkar West Java. If the funds from political parties, especially from the West Java provincial government, are more emphasised on political education, general administration in the sense of secretariat, and maintenance of inventory items for asset maintenance, especially buildings. If what comes from the faction is usually for employee honorarium because if the financial assistance of political parties is not allowed for the honorarium of all employees unless there is a special for management in finance who is an expert, including me, I am actually in this from the financial assistance of political parties from the Regional Government ". (Informant A02).

The Deputy Chairperson of Election Winning provided information on the source of funding from the government based on votes won according to the following interview results:

"The funding structure is based on the proposed work programme of the DPD from its fields, which will be prioritised by the local government, eh daily management. Now the first source of funding is from the government based on party votes, the second is legal assistance and donations from donors or from potential cadres in the party. The restriction is based on the number of party votes, so the government cannot give the same value, for example small parties and large parties, the government cannot issue a budget based on the results of the vote. For example, for us 16%, 16% is how many millions of votes multiplied by so many, it's different, for example there is PKB, PAN, and a small party, they must also get a small amount of votes, that's where what eeuh parties are competing to get the most votes in addition to the benefits, there can be many members of the Council, Regents, Mayors. Yes, the funds are based on the programme, so for the funds there are consolidation funds, there are coaching funds, there are social funds". (Informant A01).

Audit of Financial Statements of DPD Golkar Party of West Java Province

The audit of the Golkar Party's financial statements is in accordance with Article 34A of the Law on Political Parties, which states that political parties are required to submit accountability reports on receipts and expenditures to the BPK sourced from APBN and APBD assistance for auditing. Based on the results of interviews with treasury staff as follows:

"Yes, if the funds come from the party's financial assistance, they are audited by BPK and in this monitoring and evaluation by Kesbangpol West Java Province. When it comes to the accountability of political party funds audited by BPK, it involves one political education, two secretariat operations related to service subscriptions, in the sense of payment for electricity, telephone, internet, all kinds of things, and maintenance of data and archives for letters, photocopies and maintenance of office equipment that are submitted to BPK ". (Informant A02).

The same thing was informed by the Deputy Chairperson of Election Winning about the audit of the Golkar Party's financial statements according to the results of the interview as follows:

"Yes, we use a public consultant. It will be audited by the Kesbangpol government but for the report we use a public accountant. Not with BPK, we are with the Kesbangpol government, not audited, just the data is in accordance with the expenses and programmes, if it turns out that it is not in accordance, it is reversed, "How come the report is like this? Where is the data, where is the evidence?" the sanction is not being able to receive the next money before the report is correct. progress eh a kind of reward well so eeuh the best party for its financial report, we yesterday Alhamdulillah but not by KI (Information Commission) monitored and announced so there is no mention of one, two or three best parties". (Informant A01).

Based on the results of the interview above at DPD Golkar West Java, related to the application of ISAK 35 should also be applied to nonprofit-oriented entities, one of which is a political party regulated in Law No. 2/2011 replacing Law No. 2/2009 on political parties. Political party finances come from, membership fees, lawful donations, and financial assistance from APBN / APBD. In this case money, goods, or services are donations that can be given. Financial assistance from the APBN/APBD is distributed proportionally to political parties that win seats in the DPR, Provincial DPRD, and Regency or City DPRD based on the results of the vote acquisition.

When viewed from this explanation, the Golkar Party has implemented ISAK 35, but the financial statements prepared by the Golkar Party are only the General Cash Evidence (BKU) report, while the financial statements according to ISAK 35 are financial statements resulting from the accounting cycle of non-profit oriented entities, including: 1) Statement of Financial Position; 2) Statement of Comprehensive Income; 3) Statement of Changes in Net Assets; 4) Statement of Cash Flows; and 5) Notes to the Financial Statements (CALK).

Accountability of Financial Statements of DPD Golkar West Java

The management of DPD Golkar West Java has an understanding of accountability in financial statements. This is in accordance with the results of

question and answer with the treasurer staff of DPD Golkar West Java.

"In the context of political party financial governance, accountability is a prerequisite for the creation of governance by promoting transparency and clear financial accountability mechanisms in accordance with political party financial accounting standards and in turn will create Good Political Party Governance by applying the principles of transparency, accountability, responsibility, independence, and fairness to the public. That's it." (Informant A02).

In submitting reports that have been made, DPD Golkar West Java submits financial reports that have been made to BPK where this is conveyed by the treasurer staff of DPD Golkar West Java.

"It is submitted to BPK through kesbangpol as the budget line holder as well as the agency to conduct monitoring and evaluation which is carried out regularly every 3 months, which is done by kesbangpol." (Informant A02).

As for the person in charge of accountability in the financial statements in DPD Golkar West Java in the form of a collegial collective where all administrators are responsible for accountability in the financial statements in DPD Golkar West Java. This was conveyed by the deputy election winner and staff treasurer of DPD Golkar West Java.

"Yes, all, but eeuh what is responsible is the Chairperson and Secretary but the one who reports is the Treasurer, the finance department because eeuh the Chairperson is what is called tuh eeuh collegial collective so the Chairperson's responsibility is a shared responsibility but in the sector it is based on finance itself from finance, the Treasurer gets reports from each field based on the programme." (Informant A01).

"When it comes to party financial accountability, it is actually absolute, there is a responsibility of the entire management of DPD Golkar West Java because it involves what is called a Collegial Collective policy in political parties, so regardless of the policies of the Chairman, Secretary, Treasurer, but in the order of implementation, it involves all the management of the West Java Golkar Party." (Informant A02).

Furthermore, in terms of accountability and transparency of financial reports, DPD Golkar West Java reports the results of the realisation and accountability reports to the public through the website. Where this was conveyed by the management of DPD Golkar West Java.

"Oiya, usually the financial report is usually submitted to the institution. There is a Regional Broadcasting Commission institution that usually has a website, there is a link. Even then, it coincides with the results that have been submitted by BPK. Sometimes, for example, at the same time, sometimes we expose the audit results to the public through the website or through the Broadcasting Commission and we also often periodically hold hearings with the Regional Broadcasting

Commission." (Informant A01).

"Because now it is the IT era, just click to open what was on the web, we already have the web so we go through a written report e user Pemda and for the public is opened with the web www.golkarjabar.com." (Informant A02).

Based on the results of the interview above, it is concluded that the West Java Golkar DPD management has understood and applied the principle of accountability in order to realise Good Political Party Governance. In submitting financial reports, DPD Golkar West Java submits financial reports that have been made to BPK where this is in accordance with Article 34A paragraph (1) of Law Number 2 of 2011 concerning Amendments to Law Number 2 of 2008 concerning Political Parties, Political Parties are required to submit accountability reports on receipts and expenditures sourced from APBN and APBD funds to BPK for examination.

As for accountability in the financial statements of DPD Golkar West Java, namely in the form of a collegial collective. According to Fikri & Arqam (2018), the general term "collegial collective leadership" refers to a leadership system in which a number of leaders are involved in making decisions or policies using certain mechanisms. The aim is to reach consensus from the results of deliberation or voting by prioritising the spirit of togetherness. In this case, it means that all administrators are responsible for the accountability of the financial statements that have been made because in realising the activity program that has been made and in the absorption of the budget, they prioritise the technical musyawarah mufakat, which means that all administrators take part in the accountability of the financial statements that have been made. Furthermore, in terms of accountability and transparency of financial statements, DPD Golkar West Java reports the results of the realisation and accountability reports to the public through the website in line with the law, namely Law Number 14 of 2008 (Republika Indonesia, 2008b) on Public Information Disclosure.

Budgeting and Work Programme Realisation of DPD Golkar West Java

DPD Golkar West Java compiled its work programme and budget annually which was conveyed by the staff treasurer of DPD Golkar West Java.

"each field is what each field compiles its work programmes per for example 1 year, so for 5 years the work programme is clear and the budget is channeled based on that." (Informant A02).

For the accountability of the budget preparation, DPD Golkar West Java compiled a budget based on the work programme compiled from the work programme made by each field. Where this is stated by the deputy chairman of the election victory of DPD Golkar West Java.

"Golkar compiles a budget based on the work program, which is compiled from what the work program is, each field submits its programs, now the DPD will sort or prioritize the program based on the interests and situation, then the person in charge will issue a budget for each field, now each field is required to report based on the program with evidence and authentic data, attached with receipts, photos, well that's all compiled by DPD West Java by finance."

(Informa A01).

Meanwhile, to monitor the party's accountability in realising its work programme, DPD Golkar West Java regularly visits Kesbangpol, which was conveyed by the treasurer staff of DPD Golkar West Java.

"Yes, we periodically visit Kesbang every 3 months. Every 3 months it is held for monitoring and evaluation, usually the achievements of the budget implementation are how many per cent. Of course, it must be in line with the policy programmes, especially the party's policy direction, especially regarding political education." (Informant A02).

Based on the results of the interviews above, it can be concluded that in the preparation of the budget, DPD Golkar West Java prepares a budget based on the work program compiled from the work program that has been made by each field where the work program that has been made will be sorted by DPD and will be prioritised which programs will be given the budget first based on the interests and situation, after which the fields are required to carry out their programs and report the results with authentic documentary evidence. Meanwhile, to control the realisation of existing programmes, DPD Golkar West Java routinely visits Kesbangpol to evaluate the achievement of programmes and budget absorption.

CONCLUSIONS

Based on the research results, the management of DPD Golkar West Java has not fully implemented ISAK 35 where this is because the Party's human resources, especially the management of DPD Golkar West Java, do not have a background in accounting. In the preparation of its financial statements, DPD Golkar West Java prepares the Financial Accountability Realisation Report and the General Cash Evidence Report (BKU) where the report is not sufficient because according to ISAK 35 the financial statements resulting from the accounting cycle of non-profit oriented entities include: (1) Statement of Financial Position; (2) Statement of Comprehensive Income; (3) Statement of Changes in Net Assets; (4) Cash Flow Statement; and (5) Notes to Financial Statements (CALK).

However, even so, the management of DPD Golkar West Java has an understanding of the importance of the principle of accountability of financial statements in political parties. Where in its implementation, DPD Golkar West Java has implemented the principle of accountability in the presentation of its financial statements. In the accountability of budget preparation, DPD Golkar West Java compiles its budget based on the work programme compiled from the programmes that have been made by each field where the accountability in the financial statements is in the form of a collegial collective system, namely all administrators are responsible for the accountability of the financial statements that have been made. In supporting the transparency of public information to the public and complying with Law No. 14 Year 2008 on Public Information Disclosure, DPD Golkar West Java reports its financial statements on the official website of DPD Golkar West Java, namely www.golkarjabar.com. This study has not analysed the complete financial statements of political parties because they are not published on the agency's website.

This research recommendation is addressed to the parties involved in the accountability process of political party financial reporting. This recommendation is given in order to realise the financial accountability of political parties where

political party administrators, especially the finance department or treasurer of DPD Golkar West Java, prepare financial reports in accordance with the regulations in Law No. 2/2011 replacing Law No. 2/2009 concerning political parties. Especially in terms of financial reporting must be based on ISAK 35, among others: (1) Statement of Financial Position; (2) Statement of Comprehensive Income; (3) Statement of Changes in Net Assets; (4) Cash Flow Statement; and (5) Notes to Financial Statements (CALK). Further research can compare the disclosure of financial statements as a whole in accordance with ISAK 35.

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