

A PHENOMENOLOGY OF FINANCIAL REPORT OF POLITICAL PARTIES IN BANTEN PROVINCE

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ABSTRACT

Political Parties propose their politician to the society for voted. They produce decision maker in legislative in particular. They had significant role in budgeting activities for public interest. Thus, transparency and accountability are absolutely needed, and the instrument of them, only could provide by accountancy. Political actor has significant role for made parties financial statement, based on those understanding, these research used phenomenology method, for answer how financial report made by political parties via their politicians, and what about with their perspectives about accountability and transparency. Transparency and accountability not as major goal for political parties. Political Parties in the it was clearly, the reason for made financial statement was not cause effort for creating public transparency and accountability in Banten Province, but more as reason for avoided from punishment, refer to the KPU Rule. This research reveal, political parties of financial statement made on as formality without substances for presenting accountability and transparency, there was found a conclusion that political parties in Banten Province have a very low rates of accountability and transparency.

Keywords: Financial Statement, Political Parties, Accountability, and Transparency.

INTRODUCTION

Basic character of a political party is to gain power on behalf of the people, which is done through elections. When you win the election, political parties will hold power through the decision-makers (executive) and the path of policy makers (legislative). Socio-political facts

Political Party are a major producer of prospective policy makers in Indonesia. Any decision made by the political parties through the two lines is always the name of the people, and the wider implications for people's lives. Therefore, political parties should ensure that any measures taken by the people they represent, free of

political money and influence of interest groups (*vested interest groups*). But, in fact, very difficult to let go of political parties from interest groups influence political life precisely because it depends on the donations it receives. Relatively easy for interest groups to influence political parties through donations given.

When this happens, the orientation of political parties are no longer the people but to the interests of the donors, special interest groups, such as the businessman who financed the activities of political parties. For this reason, takes accountability and transparency in the management of financial resources and the use of funding political parties, as public institutions, the political parties should be held accountable for all their actions to the public, including transparent reporting to the public of financial resources obtained in financing activities of the political party concerned. Because, through the transparency of financial resources and management of political parties, the public will be easy to monitor and assess policies affiliation and political movements made by the political parties. Political parties are not accountable and

transparent, never hoping for accountable and transparent governance, free of corruption, collusion and nepotism. Therein lies, urgency revitalization financial reports of political parties is good and true, to the political party is clean of corruption, which in turn gave birth to Indonesia free from corruption.

Few accounting research is interested in exploring the financial reporting practices of political parties, this is caused political parties have not entered the *mainstreams* entities in the areas of accounting including public sector accounting. One of the studies that can be found is research Emmy Hafidl et al (2008) entitled "Study of Financial Accounting Standards Special Political Parties", Hafidl et al, explored the model regulations and standards of the sources and uses of funds of political parties in several countries such as Germany, compared to the accounting reporting party politics in Indonesia, was found Hafidl conclusion is the need for specialized financial accounting standards required of political parties and legal sanctions for political parties to ignore the truth and validity of the financial report, due to the fact that other

studies, the political party level was very low compliance with the obligations of the report presents good financial and correct. Departing from the research Hafidl (2008) and many rows of corruption cases stemming from the political parties and the fact of his absence accounting studies that focus on entities of Political Parties, the study "A Phenomenology of Financial Report of Political Parties in Banten Province " performed by taking a political setting at the local level Banten province.

Departing from the above background, it is important to find and give a phenomenological interpretation of the financial statements of political parties in the province of Banten is a major manufacturer of policymakers in Banten province, thus the focus of this research is the practice of financial reports of political parties in the province of Banten, so the research problem can be formulated, First. How to practice phenomenology financial statements presented by the political parties Political Parties?. Second. What about the urgency of the importance of financial accounting standards specifically for political parties and how the politician meaning a

accountability and transparency?

This study aims to find and explanation so try to description of phenomena and interpret the practice of financial statements presented by the political parties, as well as the importance of identifying the arguments of financial accounting standards specifically for political parties. The study is expect to provide implication for the practice of presenting the consolidated financial facts of political parties so as to provide for the development of accounting theory in public sector accounting in particular the development of accounting political theory, and encourage financial accounting standard setting specific political party.

The object of this study is the men who makes the financial reports of political parties, with a variety of characters they had therefore researchers feel is more appropriate to use a qualitative research approach in accounting research in additional the entity is very sensitive. Qualitative research is a study that is based on the phenomenon, symptoms, facts, or social information. According to Bogdanand Taylor the research procedures which

produce descriptive data in the form of words written or spoken of people or behaviors that can be observed. This approach is directed at the individual's background and the whole (holistic), not isolated individuals into a variable, but it should be looked at as part of a whole. (Moleong, 2000:3).

The model is a descriptive study. According to Julia Brannen (1992), descriptive research model is a model that is used to find the widest possible knowledge of the object of study is intended to gather information about symptoms or circumstances that exist at the time of the study. This study focuses on how individuals within political parties managing finances and report it as imperative law.

The analysis was conducted through an analysis of the trends that occur in a political party in 2009 at the time of elections in Punjab, the analysis is done by in-depth interviews and the literature by developing an interpretive research paradigm. The approach used is phenomenology. Phenomenological research, aimed at understanding the response of human existence / communities / entities, as well as the

experience to understand the interaction (Saladien, 2006). Sanders (1982) stated that there are three fundamental components in phenomenological research design is, to the limits of what and who is going to be investigated, data collection and data analysis phenomenological. Practical concepts was analyzed by compare finding or understanding the reality of empirical social organization was the concept (theories) public sector accounting control systems and other concepts are related. To strengthen the research design researchers also developed a model of research participation in the political process as the campaign process and the preparation of financial statements to better understand the political practices involving financial indicators in its activities.

RESEARCH METHOD

Determination Research Informant

The informant is a politician and administrator candidates of political parties and members of the Election Commission of Banten Province. Researcher selects and delivers talks on their own and the researcher write in the

study. Key informants in this study is: Observations respective parties and legislative candidates informant conducted continuously throughout the campaign and after the voting took place on 9 April 2009, continued observation until the preparation of financial statements in the form of Revenue and Expenditure Reports Campaign Fund or Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK) by political parties and legislative candidates. There are two candidates of the two parties in which the preparation of the Report of Receipts and Expenditures of Funds Campaign involves the researcher as a

constituent, so researchers better understand the behavior of legislative candidates and political parties involved in the transaction during the campaign process, voting on the 9th of April 2009, up to quiet period and delivery of Receipts and Expenditure Reports Campaign Fund or Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK) to Banten Election Commission on 24 April 2009, which will continue the audit process by the Public Accountant / Kantor Akuntan Publik (KAP), which was appointed by the Central Election Commission.

Table 1. List of Informants

Party/Institution	Name	Failed/Succeed to be legislator
KPU	Didih Suryadih	-
Demokrat	SAH	Failed
Golkar	SAG	Succeed
PKS	PM	Succeed
PAN	DRF	Failed
PBB	BAN	Failed
PBB	QN/Bendahara	-

Source; Anzar (2009)

Data Analysis

Data analysis was performed by recording dialogue in-depth interviews

and observations of phenomenology in all the activities of political parties and the preparation of financial statements in

which the researchers involved. The first stage of data analysis includes a description of the findings of the researcher explained each observation and in-depth interviews conducted during the research process. Second is the meaning phenomenology by reviewing the meaning of transparency and accountability in the financial reports of political parties where politicians as the main actor, and the third is to construct the financial statements is an ideal political party.

FINDINGS

Financial Accountability of Political Parties

Six legislative candidates and political parties who are been research observations and interviews during the campaign, voting and the process of preparation of the receipts and expenditure of campaign funds, the whole does not have the dedicated staff to manage finances, so the whole transaction is not recorded in a neat and clear. While the six political parties did not provide specific accounting staff to manage and record all transactions made by a political party, if any incidental done

by the secretarial staff in charge of all activities related party secretariat. Process financial transactions handled by the treasurer only party that did not had a good financial administration, rely on little notes just to remember the transaction and had been done by the parties and the evidence is often the transaction is not stored neatly so that when preparing the consolidated revenue and campaign expenditures accountant appointed to prepare a report receipts and expenditures of campaign funds or Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK) difficulty, so often found that the transaction did not have evidence of a receipt or other documents are valid and can be trusted as evidence of the transaction.

Preparation of Consolidated Receipts and Expenditure of Funds Campaign or Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK) administered by Commission Regulation NO.1 of 2009, which refers to the Act NO.10 of 2008 on Members of Parliament, Council and Parliament and Law NO. 2 of 2008 on Political Parties, has a groove that started the preparation of reports from members of legislative

candidates. In accordance with Commission Regulation NO.1 of 2009 that are required to report the report Receipts and Expenditures of Funds Campaign or Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK) is ranging from legislative candidates at various levels are then consolidated to report receipts and expenditures of campaign funds (LKPPD) at each level of the party politics, from the Regional Leadership Council (DPD) Level II, which is the result of reports of receipts and expenditures of campaign funds of political parties (LKPPD) institutionally consolidated with the report receipts and expenditures of campaign funds, each legislative candidates DPD II district level and the City, as well as with DPD I Province, arrived at the central level. Report of Receipts and Expenditures of Funds Campaign (LKPPD) contains among others:

1. Early reports Campaign Fund and Special Accounts Funds Campaign/Laporanawaldanakam panyedanrekeningkhususdanakampanye.
2. Report of Receipts and

expenditures Campaign Fund for the accounting period 10 July 2008 to 17 April 2009 with the following attachments:

- a) List Campaign Fund Revenue Sources
- b) List Activity / Expense Fund Campaign
- c) Register Ending Balance Campaign Fund, which is equipped with; Statement of Responsibility and Evidence transactions

According to Commission Regulation NO.1 2009 that is responsible for reporting income and expenditure of campaign funds (LKPPD) is the Chairman and Treasurer of the party at each level.

Departure from the rules and laws that apply and refer to the objective conditions of the financial management of political parties. Political parties are institutionally modern instruments that do not involve accounting properly and correctly as well as legislative candidates. Of the six political parties observed, 5 of 6 sources of financing of political parties

from the political party officials who have become members of the provincial legislature in Punjab or from governors, regents and mayors were nominated by the political party concerned, only one political party claiming gets most of its financial resources from membership fees, which amount is not comparable with the amount of funds received from members of the provincial legislature, from 6 informants legislative candidates were interviewed and observed. Everything stated that the sources they use campaign funds come from private funds, co-workers and family donations and loans. Informants SAH, SAG, PM, BAN, KL, stating that they received campaign contributions from personal funds, and donations from colleagues and family. SAH for example, states;

“asal dana saya dari uang pribadi, saya kan pengusaha, untuk membiayai kampanye gak sulit-sulit amatlah dari kantong sendiri, malah saya menyumbang partai untuk beberapa kegiatan kampanye partai”

it means;

“my campaign funds come from my own,

I'm the businessman, to finance campaigns is very difficult not hard-of-pocket, instead I donate to the party some party campaign activities”

While DRF claimed apart from personal funds and donations from colleagues and family, also his campaign funding came from loans to others by pledging the land it owns.

“Tahun yang lalu gue gagal jadi anggota dewan, tahun ini coba lagi, tapi dana gue kurang terpaksa gadein tanah dulu, ntar habis kampanye baru tebus”

it Means;

“Years ago, I failed to become a board member, I try again this year, but lack of funds forced me pawn my land, I will payback after campaign that I elected”

Departure of the financial resources obtained by the legislative candidates, which was based on the premise that the funds they use for their own campaign is money and donations several colleagues were very close to them and willing to help without the need for replacement and accountability as well as from debt which became their personal responsibility and has no

connection with the public interest. According to the original sources of campaign funds is causing informant made to feel unnecessary financial statements to account for the receipt and expenditure of public funds to the campaign. As disclosed informant BAN; ” Nil¹ ...Uang-uang gua, dipake untuk masyarakat malah, untuk sumbang masjid, kegiatan sosial, dan banyak lagi uang gua yang dinikmati oleh masyarakat, pake disuruh lapor, rakyat dah untung duluan kok, gua bantu, nil”.

It Means;

"Nil ...it all my money, using that for the community instead, to discordant mosques, social activities, and more my money enjoyed by the public, they didn't need reporting, people got many beneficiary ahead anyway, I was helped them, nil".

Other informants also expressed a similar statement. The entire legislative candidates who become informants in this study felt that there is no moral obligation for them to report to

the public all receipts and expenditures of campaign funds that they have acquired and use during the campaign and on polling day, because the funds they received from personal funds and third parties who are not asking for a report on the funds received and used by them. Even if in the end they must develop Revenue and Expenditure Reports Campaign Fund or Laporan Penerimaan dan Pengeluaran Dana Kampanye (LPPDK), it was not based on a desire to promote accountability and transparency in the financial management of political parties but rather because of the demands of top level leaders of political parties that all legislative candidates to report receipt and expenditure of campaign funds, and preparing orders and receiving report campaign expenditures is always followed by a political party if sanctions fail to report receipts and expenditures of campaign funds. Political parties urged legislaif candidates to report campaign receipts and expenditures of funds (LPPDK) based on the insistence of the Act NO.10 of 2008 on General Elections

¹ Informant called my name “nil”

of Members of Council, the Parliament, and Parliament. Under the Act Article 138 paragraph 1 and 3.

Political parties risk is not included in the general election if not immediately submit a preliminary report to the campaign funds of the KPU², Provincial and Regency/City KPU until the time limit has been set the week or seven days before the first scheduled day of campaigning in a general meeting. Sanctions are effective encourage political parties to submit reports to the Commission beginning his campaign fund, Provincial Election Commission and the Election Commission District/City. The interview with the chairman of the working group Campaign Fund KPUD Banten Province Mr. Didih, it was found that all political parties submit a preliminary report on campaign funds and special accounts to the Election Commission campaign funding Banten province, although the delivery of its report submitted on the deadline as it has been instituted at law, prior to seven days before the campaign opens. From the observation and in-depth interviews

conducted by researchers revealed that the financial reporting and urged political parties performed by political parties to candidates of the party concerned relating to the effort of avoiding penalties stipulated in Law No. 10 of 2008

In connection with the report Receipts and Expenditures of Funds Campaign (LPPDK) which must be submitted by the political parties in the province of Banten, the sanctions provided for in Article 138, paragraph 3 effectively forcing political parties to submit reports of receipts and expenditures of campaign funds (LPPDK) which must be timely be received no later than 24th April 2009. According to document audit by the Public Accountant and an interview with the chairman of the working group Campaign Fund election commission of Banten Province Mr. Didih, all parties contesting the election in the province of Banten deliver Receipts and Expenditure Reports Campaign Fund (LPPDK) in accordance with the time limit prescribed by the regulation KPU NO.1 2009 on Guidelines for Reporting Election

² Election Commission or Komisi Pemilihan Umum

Campaign Fund Participants Members of Parliament, provincial legislatures, House of Representatives District/City and Candidate Members of the Regional Representative Council in 2009, which must be received by the deadline on the 24th April 2009 or 15 days after the vote. From the search results of researchers from all opinions public accountant of the results of the financial statements of political parties declare that the financial statements do not.

According on interviews with party chairman and treasurer of the Partai Bulan Bintang in Banten province, Mr BAN and Mr. QN discovered that the sanctions provided for in the Act NO.10 of 2008 on General Elections make party officials had prepared a report on revenues and expenditures of campaign funds on time, all legislative candidates instructed to report receipts and expenditures of campaign funds each of which is then consolidated/combined into reports of receipts and expenditures of campaign funds, coupled with the receipt and expenditure of funds by institutional campaign, which will also be consolidated with the receipt and expenditure of funds reporting party's

campaign at the district and municipal politics. According to the SAH, SAG, PM, DRF, BAN and LK, report receipts and expenditures of campaign funds for fear they set when selected later and have not submitted a report receipts and expenditures of campaign funds (LPPDK), they can be annulled the electability by election commission of Banten Province.

According on the observation where the researcher becomes part of the process of the preparation of Receipts and Expenditures of Funds Campaign (LPPDK) 2 of 6 political parties observed. Two political parties are preparing, Revenue and Expenditure Reports Campaign Fund respectively 4 and 2 days before the end of the report submitted to the Election Commission of Banten Province. In the process of preparation of the consolidated revenue and expenditure of campaign funds, the accountant does not obtain accurate data on the transactions that have been done, most of the transactions do not have evidence of a receipt or other reliable evidence, accountants only prepare a report receipts and expenditures of campaign funds by candidates Oral

information legislators, along with little notes receipts and expenditures made during the campaign, while preparing a report receipts and expenditures of campaign funds (LPPDK) The provincial accountant just compiled a report based on the documents submitted by the candidates for the provincial legislature and Report of Receipts and Expenditures of Funds Campaign (LPPDK) Regency/City is not accompanied by adequate proof of the transaction. List of contributors is not clear, because it is not accompanied by proof of receipt and ID card donations and donors address.

Based on direct observation and direct involvement in the preparation of financial statements in particular in the 2 parties of 6 parties observed, clearly illustrated that the reason for compiling reports revenues and expenditures of campaign funds (LPPDK) not because of the commitment to accountability and transparency, these was evidenced by martinet from the beginning of the process of financial management by the political parties and legislative candidates in the Banten province preparation of the receipts and expenditure of campaign funds only in an attempt to abort ordered

obligations law, as the level of validity and truth of the report is not an absolute requirement, the law only if the sanctions fail to report receipts and expenditures of campaign funds, not explicitly sanction if the report in question can not be justified or not feasible based on an audit conducted Public Accountant, the gap is based on interviews and direct observations were made, used by informants and political parties under investigation for not managing the financial statements properly from the beginning.

Envisaged that the informant and the political parties, interpret *Agency Theory* in accounting which states; *"An agency relationship is a contract in which one or more persons (the principal(s) engage another person (the agent) to take actions on Behalf of the principal(s) which involves the delegation of some decision-making authority to the agent (Michael C. Jensen and Clifford W. Smith, Jr. in Surayuda, 2010).*

The politicians in political parties interpret accounting agency in the same political party that is enterprise agency, the agency in corporate illustrated that

there are those who are given the responsibility (agents) for managing the resources owned by the owner (principal) in the form of the company's reporting entity as a the assets owned by the principal, so we need accountability in the form of financial statements transparent and accountable in its management. However, in the context of political parties, politicians did not use the money belongs to the state or the public (principal) but their personal money to campaign in the general election, so they feel no need to be reported and accounted for, the only reason that they submit financial statements "the real fact" is as previously mentioned in the description because of the sanctions, the cancellation of the seat as house representative member when not submitting financial statements on time.

Meaning accountability of financial statements with an approach focused on the financial resources derived from their own private property causing erroneous interpretation of the importance of accountability and transparency according to the researchers, that agency theory was not present when the terms of financial

resources that are 100 percent coming from politicians themselves, meaning it should depart from that politicians in political parties are to be given prospective agent trust and responsibility to manage the resources owned by the principal in this case is the public or the people, so how and financial resources used by the candidate agent in this case is the politicians and political parties to need to be reported, to avoid the so-called Jansen (1986) as the *agency problem* that arises because people tend to self-centered and conflicts when multiple interests to meet in a joint activity, parallel to the thesis of Mancur Olson (2000) in "Power And Prosperity" explain the occurrence of blockage in the channels of public aspirations through parliament, it happens according to Olson because of the political market asymmetries that tend to form oligopoly. One form of asymmetric political market is poor public accountability of political parties as the sole producer of parliamentarians and top executives and the management of the country, one of the indicators of poor public accountability, according Rachbini (2008) is the lack of financial

accountability of political parties, the source finance political parties that are not clearly bear transactional practices that ignore the public interest and community development. The budget is actually used as much as possible for the development and welfare of the community, in practice manipulated become a tool to preserve the distribution of economic resources to certain groups that are part of the revenue contributed to the financial resources of political parties. What is described Olson (2000) and Rachbini (2008) in Anzar (2011) going to a strong argument why the meaning of accountability must be built correctly by politicians and political parties, that they were delivered by the principal responsibility for managing principal resource becomes therefore all the resources they use mandatory to report.

This condition also applies, at present *existing* political party in the middle of public events beyond the election campaign, because the activities of political parties with legislative and executive responsibilities definite connection with the principal (the public) to meet the needs and interests of their (public). Moreover, the theory of the

origin of *Agency theory* from political theory (Mitnick, 2006) so it should be accountability and transparency of political party can be measured using modern instruments of the financial statements of a political party.

Based on the observation that researchers do directly on the character and behavior of legislative candidates and political party officials. Clearly defined, that the political parties through legislative candidates and political party officials always used weakness of the Act to prevent political parties from practices that are transparent and accountable. Administrative penalties and cancellation of legislative candidates electability was effective at encouraging political parties and legislative candidates to submit reports of receipts and expenditures of campaign funds (LPPDK) mandated by the Act NO.10 of 2008 on a revised electoral law NO. 1 Year 2009 and Law NO.2 of 2008 on Political Parties, which has been revised to Act No. 2 of 2011.

However, second sanctions in the law, both before and after the revision is not explicitly explained that the report receipts and expenditures of campaign funds must be properly organized and

viable accounting. Thus, political parties and legislative candidates just compiled a report receipts and expenditures of campaign funds improvise and ignore the truth and feasibility report in accounting, this is done in the absence of sanctions imposed when the report was compiled incorrectly and feasible. Therefore, ideally before fixing standards of public financial reports of political parties requires political will of Parliament and the President to amend both the Act, particularly in relation to sanctions against the submission of financial statements that are not right and proper accounting principles. So as to encourage transparency and accountability in political party accounting entity.

Political parties are accounting entities that enter the domain of public institutions. Like the other public institutions in Indonesia, political parties are required to make periodic financial reports that once a year and audited by the state auditor as CPC or Public Accounting Firm (KAP), not just during the election campaign, the activities of political parties not only associated with the campaign, but other political activities relating to the public throughout

the year. Political fact in Indonesia, all state activities and development is always in contact with the political authorities in the executive and legislative branches is the main producer of political parties so that political parties will result in transparent and accountable leadership and policy makers of quality, transparent and accountable as well, so as to minimize practice the determination of corruption slowing development in Indonesia.

Guidelines for Preparation of Consolidated Receipts and Expenditures of campaign funds contained in Commission Regulation NO.1 of 2009, compiled by the Indonesian Institute of Accountants (IAI) should be revised, ideally accounting standards specifically developed by IAI political party and can be used in the long term is not temporary as in today. At least the financial statements divided into two political parties that the financial statements submitted periodically i.e. once a year and the financial statements are specifically referred to during the campaign or the campaign finance reports. At least contain:

1. Balance Sheet
2. Report of receipts and expenditures of fund
3. Cash Flows Statement
4. Changes in Assets Statement
5. Note to the financial statement

With no specific accounting standard equipped with a political party law expressly governing sanctions for political parties and politicians who ignore the validity and correctness of financial statements presented to the public money so it would appear the demands of professionalism coupled with transparency and accountability in the management of political parties in Indonesia, because the political parties are no longer able to play around with managing finances. Financial reporting demands proper and correct and must be submitted each year, complete with tough sanctions if it does not submit the report to the right and appropriate accounting would encourage political parties to be more transparent and accountable, so that the movement can be accelerated Indonesia minimal corruption, improving the source or producer of public policy makers that political party.

CONCLUSION

Meaning Agency Theory by politicians and political parties that focus on the sources of their campaign funds from its own funds into the meaning of accountability is not a key factor in the drive for accountability itself, but rather to satisfy the interests of politicians and political parties to avoid cancellation penalties electability if not formally submit financial statements on time. Financial accounting standards urgency of political parties to be presented is equipped with an initial commitment of political parties to push through the executive law Political parties and election laws governing tough sanctions relating to the submission of financial reports of political parties is good and right.

Politicians and political parties are encouraged to interpret the financial statements of accountability of political parties as a form of responsibility to the principal agent that gives credence to politicians and political parties to become vice principal to take care of all the interests of the principal and the principal meet all interests (public). Public should encourage politicians in the legislature to

represent the political party law and electoral governing sanctions for politicians and political parties did not present financial statements that is good and right in accordance with accounting standards, followed by preparation of financial accounting standards by the political parties Indonesian Institute of Accountants (IAI). This study has limitations on the object of the research is limited, only a few politicians and political parties in Banten so it could not be generalized. This study has limitations in the literature so weak in building construction in accordance with the findings of the theory.

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