

## Analysis of Recurring Findings on Political Party Financial Aid Reports in Temanggung Regency

**Endah Aprimulki**

**Abdul Halim**

*Magister Akuntansi, Universitas Gadjah Mada, Indonesia*

e-mail: [endah.aprimulki@mail.ugm.ac.id](mailto:endah.aprimulki@mail.ugm.ac.id)

### Abstract

**Objective** – This study aims to provide an overview of the accountability process for political party financial assistance (*banparpol*) in Temanggung Regency, to analyze the causes of repeated findings in the *Banparpol* Accountability Report (LPJ) examination in Temanggung Regency, and to identify the efforts that have been made by political party financial assistance recipients regarding the repeated findings occurrence at the *Banparpol* Accountability Report inspection of Temanggung Regency.

**Research Method** – This study uses a qualitative approach with a case study research design. The study was conducted on two political parties in Temanggung Regency, namely party A and party B. Data collection was carried out by means of documentation and interviews. Participants involved consisted of the party chairman, party treasurers, and members of the party organization.

**Findings** – The results show that the accountability process for the political party financial assistance (*banparpol*) at party A and party B was carried out by forming a committee for each activity related to *banparpol* funding. Each committee is responsible for party activities from the implementation of activities, collecting evidence and activity documents, and making reports per activity. After the report per activity is completed, the treasurer will carry out verification and compilation which will later be made into the *Banparpol* Accountability Report. The obstacles that cause recurrent findings on the accountability report of both party A and party B are limited human resources in understanding the administration of *banparpol*; inconsistency in *banparpol* regulations, budget disbursement at the end of the year, lack of motivation, and not complying with the regulations that are enforced. Moreover, differences in the examiners' judgment are also the cause of repeated findings in party A's accountability report. Additionally, there is a certain cultural dimension in party B, the party adheres to a culture that is arbitrary and is difficult to regulate. The efforts that have been made by party A to overcome the recurring findings include choosing a regular venue to rent that has complete administration records and making improvements based on BPK's recommendation. Political Party B also chooses a regular place rent that has complete administration records to overcome the repeated findings of the political party financial assistance reports. Besides, party B recruits LOs to help understand the accountability report rules, and consults with the *Kesbangpol*.

**Originality** – This study uses stewardship theory and compliance theory in identifying the causes of recurrent findings on the inspection of *banparpol* accountability report in Temanggung Regency.

**Keywords:** recurring findings, stewardship theory, compliance theory, political party