

EXPLORING THE DRIVERS OF FINANCIAL ACCOUNTABILITY IN POLITICAL PARTY MANAGEMENT: EVIDENCE FROM INDONESIA

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Abstract

This study aims to determine and analyze the influence of board commitment, fund management competence, and report accessibility on the accountability of political party financial management. Accountability in financial management is a critical element for political parties, especially in ensuring transparency, public trust, and effective use of financial resources. This research uses a quantitative, the population is all registered political parties and the respondents are administrators of political parties. The data were collected using a structured questionnaire distributed directly to the respondents. To test the proposed hypotheses, the study employed multiple linear regression analysis using the SmartPLS 3.0 application, which is commonly used in Partial Least Squares Structural Equation Modeling (PLS-SEM). The results of the study reveal that board commitment does not significantly affect the accountability of political party financial management. This suggests that despite high levels of commitment, it may not be sufficient to ensure accountable financial practices without corresponding systems and structures. On the other hand, fund management competence has a significant and positive impact on accountability. This finding emphasizes the importance of skilled and knowledgeable personnel in managing party funds responsibly. Meanwhile, report accessibility, which relates to how easily financial reports can be accessed and understood, was found to have no significant effect on accountability. This may indicate that accessibility alone is not enough to influence accountability without strong internal controls and external oversight. Overall, the study provides insights that can help improve financial governance within political parties in Indonesia.

Keywords: *commitment, competency, accessibility, accountability, political party*

INTRODUCTION

The role of political parties in Indonesia is crucial, as they serve as the main pillar of democracy. Political parties are not merely channels for public participation but also integrate individuals and social groups into the national political system. They prepare future leaders to compete in legislative and executive elections and advocate for public policies that reflect the people's aspirations. In other words, political parties act as a bridge between society and power, while also driving the decision-making process at the national level.

Political parties also play a key role in maintaining democratic stability. Without them, the democratic system would lose its foundation and risk losing legitimacy. Parties serve as organized entities aiming to gain and maintain power through elections, allowing them to implement policies aligned with their ideologies and political interests. The political stability maintained through the existence of parties helps the government operate more effectively and with greater legitimacy in the eyes of the public (Pattalangi et al., 2024). In a multiparty system like Indonesia's, political parties also prevent the dominance of a single power and foster healthy competition among political forces. Moreover, parties function as institutional channels for managing social conflict, enabling tensions within society to be addressed through democratic mechanisms rather than violence or instability. By consistently and responsibly fulfilling their role, parties can be a vital pillar in building a stable, inclusive, and responsive government.

The political constellation in the 2019 Legislative Election reflected the pluralism of public choice. A total of nine political parties passed the 4% parliamentary threshold, demonstrating the diversity of political aspirations among the electorate. However, the formation of a large ruling coalition significantly weakened the opposition in parliament. This imbalance between the coalition and the opposition negatively affected the quality of democracy by limiting the ability to conduct oversight and checks on the government. As a result, parliament risks losing its critical function as an independent legislative body (Putra et al., 2024). When most parties align with the government, there is a growing tendency to compromise with executive policies, making it difficult to detect and prevent abuses of power. The absence of a strong opposition also reduces space for public debate in parliament, even though such debate is vital for maintaining a balance of power and ensuring accountability in political decisions.

From the perspective of constitutional law, political parties bear a major responsibility to ensure transparency, encourage participation, and uphold accountability within the political process. They must be capable of formulating policies that favor the people, increasing public political literacy, and serving as legitimate representatives of public interests. However, real-world conditions reveal persistent issues such as unequal representation and a lack of internal transparency (Yunita Nurul Arifah et al., 2024); (Jamba et al., 2024). Many parties have yet to adopt open and meritocratic recruitment systems, resulting in candidate selections often dominated by party elites or driven by pragmatic interests rather than competence. Additionally, party financial reports, which should be accessible to the public, remain difficult to obtain, fueling suspicions of corruption and conflicts of interest. When parties fail to consistently uphold the core principles of democracy, public trust in political institutions continues to erode.

Political education is a fundamental obligation of political parties, as mandated by Law No. 2 of 2011. Through this function, parties are expected to raise public awareness about citizens' rights and responsibilities. Unfortunately, the implementation of political education programs remains inadequate in many regions. Many of these activities are merely ceremonial and fail to provide substantive understanding of politics (Prayitno & Ishaq, 2022). Most programs still rely on short-term approaches that focus on electoral interests rather than strengthening citizens' critical capacity. As a result, people lack the knowledge and tools to engage in democracy actively, rationally, and responsibly. In fact, quality political education plays a crucial role in creating informed voters and strengthening public oversight of policy and government performance.

Ahead of the 2024 General Election, political parties are expected to carry out their functions in a structured and continuous manner. They must improve the quality of their cadres through systematic education and training, and enforce a rigorous recruitment process for legislative and executive candidates that prioritizes capacity, integrity, and track record. A credible and high-quality election can only be achieved if parties are truly committed to improving their internal processes (Juanda & Juanda, 2023).

Although many parties have designed political education and cadre development programs, implementation remains weak and inconsistent. These programs often fail to address the actual needs of society and are used merely as tools for electoral mobilization. As a result, the political leadership produced remains low in quality and lacks vision, failing to bring meaningful change in governance. In many cases, candidates are selected not based on capability, but due to their proximity to party elites or financial power. This situation strengthens transactional politics and weakens meritocracy within the political system.

In addition, political parties bear great responsibility in preventing political polarization, especially in the lead-up to elections. They must avoid identity politics that can divide the nation. Instead, they should actively promote national values, tolerance, and unity. By crafting inclusive narratives, political parties can become agents of unity rather than triggers of social conflict. If parties fail to manage differences constructively, social tensions within society will intensify and potentially evolve into conflicts that threaten national stability. Therefore, the ethical responsibility of political parties to safeguard social cohesion is non-negotiable.

In the process of public policy formulation, political parties act as the people's representatives in both legislative and executive branches. They determine policy agendas, voice the interests of the public, and monitor government policy implementation. However, serious challenges such as financial non-transparency and money politics continue to hinder progress and damage public trust (Susilawati, 2023). Many policies end up favoring specific interest groups rather than addressing the broader needs of the population. Without improvements in integrity and accountability, political parties will continue to lose legitimacy in the eyes of the public and reinforce growing political apathy across society.

Overall, political parties in Indonesia hold a vital and multifaceted role in strengthening democracy. However, to perform this role effectively, parties must undergo internal reform, embrace transparency, and uphold a strong commitment to democratic values. Only by doing so can political parties evolve beyond being mere electoral machines and truly become the foundation of Indonesia's democratic system (Jamba et al., 2024). Reform must begin from within the parties themselves—through candidate recruitment, cadre development, financial management, and public engagement in decision-making processes. If this commitment is realized in a concrete way, political parties will not only regain public trust but also guide Indonesia's democracy toward a more mature and civilized future.

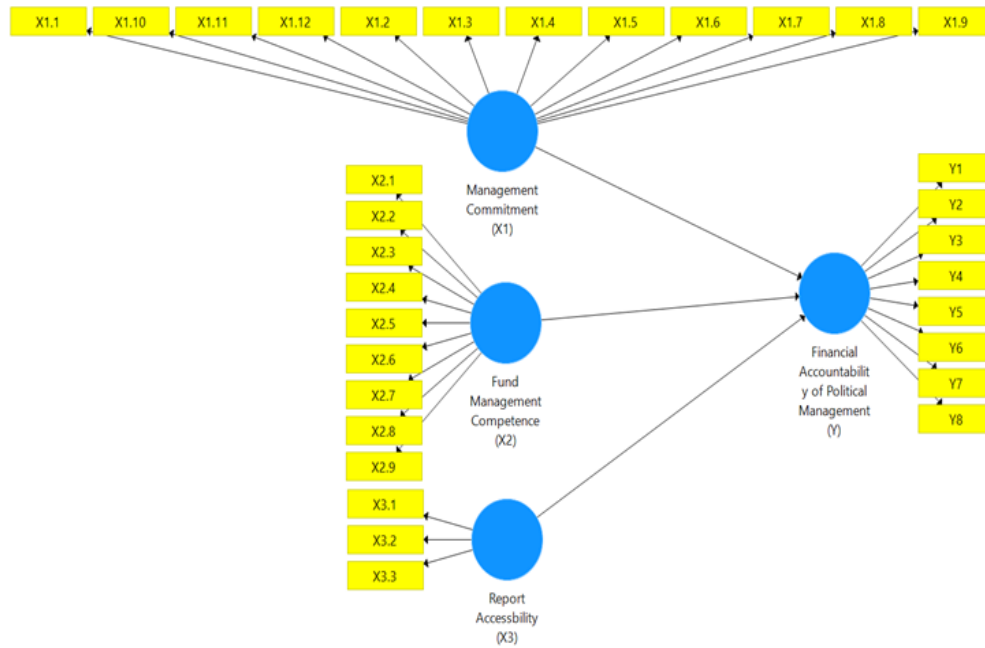


Figure 1
Research Model

RESEARCH METHODS

This research is a quantitative study that utilizes primary data collected from respondents through questionnaires distributed online via Google Forms. The study employs a total sampling method, with the respondents consisting of political party officials in the City of Solok. The questionnaires were distributed to the Chairperson, Secretary, and Treasurer of each party.

The variables in this study were measured using instruments adapted from previous research, with each variable assessed using a Likert scale ranging from 1 to 5, where 1 indicates "strongly disagree" and 5 indicates "strongly agree" (Table 1). Data processing and analysis were conducted using the Structural Equation Modeling (SEM) method, specifically employing Partial Least Squares (PLS).

Table 1 Definition of The Research Variable

Variable	Description
Dependent Variable	
Financial Accountability of Political Management (Y)	Accountability is not just a matter of administrative obligations, but the foundation of public trust in the protection of funds, the decline in integrity and the crisis of legitimacy in the eyes of the public (Transparansi et al., 2025).
Independent Variable	
Management Commitment (X1)	The commitment of the management must be directed at strengthening internal institutions, improving the control system, and active involvement in transparent and sustainable party management (Dewi et al., 2025).
Fund Management Competence (X2)	The competence of fund management officers is a key factor that influences the level of accountability. The higher the level of competence in terms of knowledge, skills and technical abilities, the better the accountability of fund management that can be achieved (Mada et al., 2017)
Report Accessibility (X3)	Good accessibility allows financial information to be delivered openly, timely and transparently to the public and internal stakeholders, thereby encouraging the creation of more responsible financial governance (Nuzulla et al., 2024)

This analysis explains that in PLS-SEM the measurement model (outer model) and the structural model (inner model) are evaluated sequentially (Hair et al., 2021). The measurement model functions to ensure that the research instrument is able to measure the intended concept accurately, through validity and reliability testing. This assessment is carried out by analyzing indicators based on convergent validity, discriminant validity, composite reliability, and Cronbach's Alpha value. On the other hand, the structural model or inner model is used to evaluate the relationship between latent variables by looking at the level of significance and the R-Square value, which reflects how much the model is able to predict the dependent variable. To ensure that the model fits the data being analyzed, model fit measures such as the Normal Fit Index (NFI) and Standardized Root Mean Square Residual (SRMR) are used, which also support the overall hypothesis testing process.

RESULTS AND DISCUSSION

This study involved 33 political party administrators as participants. The measurement model (outer model) was used to explain the relationship between each indicator and the latent variable, which reflects the construct validity and reliability of the research instrument used. The main objective was to ensure that the measuring instrument used in this study can accurately and consistently represent concepts such as management commitment, fund manager competence, and report accessibility. In addition, this analysis also evaluated the consistency of respondents in answering each item in the questionnaire. Convergent validity testing was conducted to assess the similarity of indicators in measuring one construct. With the help of the SmartPLS 3.0 application, the analysis examined the factor loading value of each indicator which must exceed 0.70 and the Average Variance Extracted (AVE) value which must be more than 0.50. The results of this study indicate that all indicators have met these criteria, with factor loading values above 0.70 and AVE above 0.50, which indicates that the instrument used has good convergent validity to measure the accountability of political party financial management.

Table 2 Respondent Demographic Data

Information	Description	Number	Percentage(%)
Gender	Male	27	81.8%
	Female	6	18.2%
Age	< 40 years	3	9.1%
	40-50 years	16	48.5%
	> 50 years	14	42.4%
Length of service	< 5 years	13	39.4%
	5-10 years	16	48.5%
	> 10 years	4	12.1%
Education	SLTA	13	39.4%
	D3	3	9.1%
	S1	13	39.4%
	S2	4	12.1%
Position	Chairman	12	36.4%
	Secretary	11	33.3%
	Treasurer	10	30.3%

Source: Data Processed, 2025

This study involved 33 political party administrators consisting of chairmen, secretaries, and treasurers from various parties. Based on gender, the majority of respondents were male, 27 people (81.8%), while only 6 were female (18.2%). In terms of age, administrators with an age range of 40-50 years dominated, 16 people (48.5%), followed by respondents over 50 years old, 14 people (42.4%), and the rest were under 40 years old, 3 people (9.1%). In terms of term of office, 16 administrators (48.5%) had served for 5-10 years, 13 people (39.4%) had served for less than 5 years, and only 4 people (12.1%) had served for more than 10 years. In terms of last education, the majority of administrators were high school and bachelor's degree graduates, 13 people (39.4%) each. As many as 4 people (12.1%) have postgraduate education (S2), and the remaining 3 people (9.1%) are D3 graduates. In terms of structural positions, the position of chairman is held by 12 people (36.4%), secretary by 11 people (33.3%), and treasurer by 10 people (30.3%). These data illustrate that the majority of administrators involved in party financial management have intermediate experience and a minimum educational background equivalent to high school, with the dominant role of chairman and secretary. This composition provides a representative picture of the structure of party administrators in the context of financial management accountability.

Table 3 Outer Loading

Latent Variable	Code	Indicator	Outer Loading	AVE
Management Commitment	X1.1	I feel proud to be part of this party	0.954	0.805
	X1.11	The work experience I have helps me complete tasks efficiently	0.903	
	X1.12	I have been in this party for quite some time	0.790	
	X1.2	I care about the continuity of this party	0.955	
	X1.3	I feel like I am part of the family in this party	0.922	
	X1.4	I always promote this party to others whenever there is a promotion opportunity	0.946	
	X1.5	Currently continuing to work in this party is both a necessity and a desire for me.	0.959	
	X1.6	Moving from one party to another seems unethical to me.	0.794	
	X1.7	The party's work program is in accordance with its vision and mission to fight for the aspirations and interests of the people.	0.829	
Fund Management Competence	X2.1	Party fund managers know the main tasks and functions (tupoksi) as well as the rules in preparing party financial accountability reports.	0.916	0.849
	X2.2	Party fund managers are able to prepare detailed and clear financial reports.	0.935	
	X2.4	Party fund managers have expertise according to the demands of their job.	0.918	
	X2.5	Party fund managers have expertise in the financial sector	0.886	
	X2.6	Party fund managers have expertise in carrying out tasks using technology (computers)	0.872	
	X2.7	Training and technical guidance help fund managers make better financial accountability reports	0.940	
	X2.8	Party fund managers understand regulations related to Political Party Financial Management	0.942	
	X2.9	Party fund managers understand the technical aspects of their work well	0.959	
Report Accessibility	X3.2	Providing convenience to users of financial reports in obtaining information about party financial reports	0.899	0.655
	X3.3	The public can access party financial reports via the internet (website)	0.708	
Accountability of financial management	Y1	The party has an account in the name of the party.	0.905	0.814
	Y2	The party records finances from the APBD funds.	0.888	
	Y3	The party prepares financial reports in accordance with Financial Accounting Standards (SAK) or Government Regulations.	0.942	
	Y4	The annual financial reporting period is in accordance with government regulations.	0.878	
	Y5	The annual financial report is audited by the BPK.	0.882	
	Y6	The use of APBD assistance funds is prioritized for political education activities.	0.858	
	Y7	The accountability report for financial receipts and expenditures from APBD funds per year is submitted to the Government/Regional Government.	0.935	
	Y8	The party submits an accountability report for financial receipts and expenditures from APBD funds to the BPK on time in accordance with the provisions that have been set.	0.928	

The relationship between item or instrument scores and construct scores (loading factors) is used to assess convergent validity in the measurement model, with the accepted loading factor value standard being above 0.70. Based on the results of the initial analysis, it was found that three indicators in the Management Commitment variable, namely X1.10 (0.628), X1.8 (0.569), and X1.9 (0.651), did not meet the validity criteria and therefore needed to be removed from the model. Meanwhile, other indicators such as X1.1, X1.2, X1.3, X1.4, X1.5, X1.6, X1.7, X1.11, and X1.12 showed adequate validity because they had loading factor values above 0.70. In other variables, there was one indicator that also did not meet the validity criteria and had to be removed from the model, although the indicator code was not explicitly stated. However, other indicators in the variable, namely X2.1, X2.2, X2.4, X2.5, X2.6, X2.7, X2.8, and X2.9, meet the validity requirements with loading factor values above 0.70. Furthermore, in the Report Accessibility variable, indicator X3.1 has a loading factor value of 0.541 which is below the minimum limit and therefore needs to be removed from the model. Meanwhile, indicators X3.2 and X3.3 are maintained because their loading factor values are adequate, namely above 0.70. As for the Political Party Financial Management Accountability variable, all indicators, namely Y1 to Y8, show good convergent validity and meet the predetermined threshold, so all of them are still used in the model.

To ensure that all indicators in the model meet the convergent validity criteria, namely with a factor loading value above 0.70, further analysis was carried out in the second stage. Discriminant validity functions to ensure that indicators from different constructs do not have too strong a relationship with each other. Evaluation of this validity is carried out through cross-loading analysis, by comparing the cross-loading value of an indicator against its own construct and other constructs. Discriminant validity is stated to have been achieved if the cross-loading value of the indicator against its construct is higher than the value against other constructs, and is generally above 0.70. The results of the study showed that all cross-loading values exceeded this number, which means that each indicator accurately describes the construct it represents. Although the Cronbach's alpha value of 0.494 indicates an inadequate level of internal consistency, the composite reliability value of 0.789 indicates that this model still has good reliability. Composite reliability exceeding the threshold of 0.60 reflects that the indicators in this construct as a whole still show sufficient consistency and can be used in the analysis (see Table 4).

Table 4 Cronbach's Alpha and Composite Reliability

	Composite Reliability	Cronbach's Alpha
Financial Accountability of Political Management (Y)	0.972	0.814
Management Commitment (X1)	0.974	0.805
Fund Management Competence (X2)	0.978	0.849
Report Accessibility (X3)	0.789	0.655

Source: Data processed using SmartPLS version 3.0, 2025

The results of the hypothesis testing presented in Table 5 show that the commitment of administrators and accessibility of reports do not have a significant influence on the accountability of political party financial management. On the contrary, the competence of fund management is proven to have a real influence on this accountability. Based on Table 5, it can be seen that the role of the commitment of administrators and accessibility of reports in forming the financial accountability of political parties is relatively low.

This finding is in line with previous studies which confirm that technical competence in managing funds is more influential than administrative factors. Ramadhan et al. (2023) and Ndout et al. (2023) showed that party financial accountability is more determined by the ability of managers to prepare reliable reports. (Istiqomah et al., 2024) and (Amurwatpraja & Azmiyanti, 2024) also emphasized the importance of applying accounting principles in fund management. This strengthens the view that accountability depends on real capacity, not just commitment or access to reports. Furthermore, Table 5 shows that the first hypothesis (H1) is rejected because the t-statistic value is less than 1.96 and the significance level exceeds 0.05. This means that the commitment of the management does not have a significant effect on financial management accountability. The second hypothesis (H2) is also rejected because report accessibility does not show a significant effect based on the t-statistic value and its significance.

On the other hand, the third hypothesis (H3) is accepted because the t-statistic value exceeds 1.96 and the significance level is below 0.05. This proves that fund management competence plays an important role in shaping the financial accountability of political parties. In other words, improving the quality of fund management is a key factor in achieving better financial transparency and responsibility in political parties.

Table 5 Hypothesis Results

Hypothesis	Original Sample (O)	T Statistics (O/STDEV)	P Values	Conclusion
Fund Manager Competence (X2) ->	0.782	0.434	0.000	Effect

Financial Accountability of Political Party Management (Y)				
Management Commitment (X1) -> Financial A Accountability of Political Party Management (Y)	0.171	1.572	0.117	NoEffect
Report Accessibility (X3) -> Financial Accountability of Political Party Management (Y)	0.081	1.602	0.110	NoEffect

Source: Data processed using SmartPLS version 3.0,

In PLS, the R-Square value indicates how much the variables in the model can explain the variables studied. If the value is 0.75 or more, it means that the predictive power is strong; 0.50 means moderate; and 0.25 means weak. In this model, the R-Square value of 95.2% means that the variables in the model have a significant influence on the Financial Accountability of Political Party Management, while the remaining 4.8% is influenced by other factors outside the model. In addition, the NFI value of 0.480 and SRMR of 0.068 indicate that this model has an acceptable level of fit.

Table 6 R-square

Variabel	R-square
Financial Accountability of Political Party Management	0.952

Source: Data processed using SmartPLS version 3.0, 2025

(Art, 2024) research in Media Mahardhika examines the accountability and transparency of political party financial assistance in Regency X. The results show that weak government supervision and limited access to public information are the main factors that hinder transparency and accountability in the management of political party funds. This condition reflects the need to improve the supervision system and increase the openness of information to the public.

(Ilmiah & Pendidikan, 2024) in the Wahana Pendidikan Scientific Journal discuss the regulation of political party financial accountability sourced from the APBN and APBD. This study emphasizes that increasing transparency and accountability requires stricter regulations and effective supervision. Without strengthening the legal and supervisory aspects, the risk of misuse of public funds by political parties will continue.

Meanwhile, research in (Indriasih et al., 2022) which discusses village fund management found that organizational commitment, internal control systems, apparatus competence, transparency, and accessibility of financial reports can encourage accountability in public financial management. Although the contexts are different, these findings show that the principles of good governance apply universally and can be applied in various sectors, including in the financial management of political parties.

Based on the team's analysis, we assess that the commitment of party administrators plays a key role in encouraging accountability in the financial management of political parties. When administrators demonstrate integrity and seriousness in implementing the principles of good governance, this will be reflected in every managerial aspect, including in fund management. On the other hand, the competence of fund managers is also a crucial factor. Administrators who understand accounting principles, funding regulations, and public responsibility will be able to prepare transparent and accurate reports. However, all of these efforts will only have a significant impact if financial reports are easily accessible to the public and supervisors. Report accessibility serves as a social control mechanism and creates positive pressure for parties to act transparently. These three aspects—commitment, competence, and accessibility—are mutually supportive and must be present simultaneously to create a truly accountable party financial management system.

CONCLUSION AND SUGGESTIONS

This study concludes that among the three variables examined board commitment, fund management competence, and report accessibility only fund management competence has a significant positive effect on the financial accountability of political party management. This implies that technical expertise and skills in managing party funds are more critical to achieving accountable financial practices than mere organizational commitment or the ease of accessing financial reports. These findings emphasize the need to prioritize the development of human resource capacity in financial management roles within political parties. As a recommendation, political parties should invest in continuous training and professional development for fund managers to strengthen financial governance. Furthermore, although commitment and accessibility did not show significant effects in this study, their potential indirect influence suggests that future research should explore their interaction with other organizational factors, including internal control systems and external oversight mechanisms.

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