

# Accountability of Political Party Campaign Funds Reports in Indonesia: Spreading from Sanctions to Impressions

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## ABSTRACT

In the context of the 2019 legislative elections in Indonesia, the reporting of campaign funds by political parties is an obligation reinforced by regulations, and has sanctions for those who violate them, so how do political parties respond to and implement them? This needs to be revealed so that it can contribute to the development of knowledge and evaluation for electoral authority. This study was conducted to reveal the accountability practices of political party campaign funds reports in legislative elections in Indonesia. Accountability is recognized as a valuable concept even though it is difficult to understand and is considered ambiguous and has many forms. The results of interpretive research with coding analysis found that in each political party, those who prepared of campaign funds reports differed, from officers, administrators, loyal followers to consultants. The choice of parties who prepare reports is influenced by the conditions of each political party, the dominant influence is the attention of the central political parties and the number of constituencies. The results also found that the motives for accountability of campaign funds reports by political parties spread from just to avoid sanctions, to get legitimation to give an impression.

## Keywords

Accountability, political party, campaign funds reports

## Introduction

Accountability is like a chameleon that is always changing, although accountability is a very valuable concept and is sought so far, but it is difficult to understand (Sinclair, 1995). Despite increasing attention, accountability is still an ambiguous, elusive and complex construction that shows many forms (Greiling & Spraul, 2010). We still cannot find the exact meaning and implication of accountability (Patton, 1992). That's the picture of accountability in the public sector.

In the current decade, accountability is considered an icon of the New Public Management (Bovens, 2006). The New Public Management emphasizes cost control, financial transparency and the decentralization of management authority, increasing accountability to citizens is an important element to ensure the quality of public services (Power, 1997). Furthermore, Power (1997) explains that the current political understanding of accountability has been complemented by managerial concepts of accountability which recognize the importance of providing value for money.

In the context of legislative elections in Indonesia, regulations require political parties participating in

the general election to compile reports on campaign funds that disclose all receipts and uses of campaign funds transparently, and submit them to the General Election Commissions (KPU) on schedule. This condition as explained by Akbar et al. (2012) that accountability is an obligation of regulation. Reporting political party campaign funds in the legislative elections is an example of the application of accountability version of Gray and Jenkins (1993) which states that accountability is the obligation to provide an explanation as a form of accountability for all activities carried out.

Accountability reports on political party campaign funds in Indonesia are important and cannot be bargained anymore because apart from being an obligation of the law, campaign funds used by political parties in legislative elections are public funds in large amounts. So, it is natural that accountability arises because of regulatory obligations and strong pressure from external parties (Akbar et al., 2012). Regulation on reporting political party campaign funds in legislative elections in Indonesia to maintain accountability of political party campaign funds by regulating the governance of reporting political party campaign funds. The regulation requires the management of political party campaign funds to

be done transparently, containing all receipts of campaign fund contributions from various sources and uses, as well as uniforming the reporting formats that must be submitted to the KPU in accordance with a predetermined schedule. To comply and implement these regulations, political parties need to make changes in their organizations, as explained by Meyer and Rowan (1977) that organizational change occurs because of pressure from outsiders and not necessarily to achieve efficiency, but rather to maintain its legitimacy. Reporting on campaign funds for political parties in addition to meeting the accountability required by regulations, is also used to answer the demands of accountability to contributors to campaign funds, and to demonstrate the existence of the organization to the public, which means that reporting and accountability is used to obtain and maintain the legitimacy of an organization (Deegan, 2002). To fulfill both objectives, namely the obligations required by regulations or social demands, reporting campaign funds must show high accountability, where honesty and correctness of financial statements are a form of accountability expected by the public (Setiono & Hapsoro, 2016).

A different view of accountability practices was put forward by Manafe and Akbar (2014), which revealed that accountability if viewed as a necessity indicates the failure of implementing accountability. Koppell (2005) explains that the accountability required can lead to various conflicts that can cause fragility of accountability and have an impact on failure. Various responses from political parties participating in the legislative general election in Indonesia on reporting obligations of campaign funds also indicate differences in choice in addressing regulations. As also explained by Oliver (1991) that an organization might respond differently to institutional pressures outside its organization. The success of obeying a regulation also depends on the institutionalization process (Mariandini et al., 2018). According to Meyer and Rowan (1977), the institutionalization process was basically an attempt to homogenize. According to Mariandini et al. (2018) in the process of institutionalization it is very possible for decoupling, namely the occurrence of differences

between formal rules and actual practice because organizations in implementing rules are only ceremonial, to get legitimacy but in reality the essence of the rules is not carried out.

In the context of the legislative elections in Indonesia, the existing phenomenon is the reluctance of political parties to report campaign funds transparently. Reluctance to disclose relevant information can be intentional (Eppler & Mengis, 2004) is a tactical and strategic maneuver to disclose accountability information (Calista & Melitski, 2007). Another phenomenon found from coding analysis is that the accountability of campaign funds for political parties is not only to get the legitimacy of the KPU as the organizer of general elections, but also to get an impression from central political parties and the public. Even though there are also many political parties that report campaign funds only to fulfill regulatory obligations to avoid KPU sanctions.

The results of this study contribute to: 1. the development of academic theory, by revealing the meaning of accountability and the reporting process for political party campaign funds in legislative elections, 2. evaluation of campaign funds reporting regulations, by informing the KPU about the implementation of regulations and the reporting process for political party campaign funds for future regulatory adjustments.

## Literature Review

### Reporting of Political Party Campaign Funds in Indonesia

Political party campaign funds are a hot topic of discussion about today's elections. Where campaign finance reform is the most interesting issue in several research articles (Dahm & Porteiro, 2008; Harshbarger & Davis, 2001; Lott, 2006; Abrams & Settle, 2004). The rearrangement of campaign fund management which includes limiting campaign fund contributions and disclosure are some of the demands for reform of the campaign funds.

The campaign finance reform in Indonesia began in the 2014 legislative elections, with the enactment of regulations governing the

contribution and use of campaign funds and requiring political parties participating in the general election to compile and submit campaign funds reports to the KPU, subsequently the report will be audited by a public accountant appointed by the KPU. In the 2019 legislative elections that have just been held, the regulation of campaign finance arrangements is even tighter, where if a political party does not submit a report on its campaign funds on time, the KPU will impose sanctions on the political party.

The campaign finance reform in Indonesia applies the main principles of campaign finance regulation, namely accountability and transparency, which requires all political parties to be open to all processes of managing campaign funds (Supriyanto & Wulandari, 2013), which means that all revenues and uses of political party campaign funds must be disclosed and reported. This is in line with the demand for information on public accountability for the high use of public funds in Indonesia (Setiono & Hapsoro, 2016).

### **Accountability Theory**

Accountability has been described as a good concept and nobody can challenge it (Iyoha & Oyerinde, 2010). The concept of accountability is quite complex and has become one of the goals of reform, which means it involves more dimensions than just dealing with corruption. Accountability is an obligation to provide an explanation as a form of accountability for all activities carried out to the party providing responsibility (Jenkins & Gray, 1993), so that the essence of accountability is about providing complete information from one party to another as a form of accountability (Gray, 2007). and becomes the most important thing in politics and economics today, because it is an important indicator of government for public trust (Velayutham & Perera, 2004). Accountability is a method used to pressure public sector actors to achieve better performance, not only vertically but also horizontally (Turner & Hulme, 1997).

According to Bovens (2006), both historically and semantically, the term 'accountability' is closely related to accounting, namely accounting records. At present the term accountability has grown considerably, no longer just recording books but

has become a symbol of good management, both in the public and private sectors. Bovens (2006) argues that accountability is capable of giving an image of transparency and so, is often used in political discourse and in policy documents. Two concepts of accountability proposed by Bovens (2010) are: accountability as a virtue and accountability as a mechanism. First, accountability as a virtue is very important because it gives legitimacy to officials or public organizations, therefore the quality of officials or public organizations must be maintained with high standards in order to continue to gain the trust of the public. The second accountability as a mechanism shows the arrangements for how the organization operates, to ensure that officials or organizations are on the right track in achieving good management. Sinclair (1995) states that accountability is highly dependent on ideology, motives and language. Furthermore, Sinclair (1995) argues that accountability is unique and can be defined from many points of view. There are five forms of accountability: political accountability, public accountability, managerial accountability, professional accountability, and personal accountability.

Accountability of political parties in the context of elections is solely based on the delivery of financial information as a form of accountability as an electoral participant, who sees from agency theory, where the public gives a mandate to political parties, and as a form of accountability political parties submit reports that are accessible to the public. Findings Kholmi et al. (2015) regarding accountability of campaign funds, namely that substantially reports of campaign funds are made dishonestly on actual transactions, where reports are made only for political purposes and administrative legitimacy.

### **Legitimacy Theory**

Legitimacy theory Patton (1992) explains that accountability is actually closely related to the legitimacy of the existence of an organization, according to Setiono and Hapsoro (2016) in addition to fulfilling legal obligations, public organizations also need legitimacy from the community. Public agreement on the performance of public organizations will provide legitimacy for

the existence of the organization and to continue to grow.

Legitimacy is sometimes seen as a constraint on all organizations (Dowling & Pfeffer, 1975). From a political economy point of view, the legitimacy theory states that "organizations continually strive to ensure that they operate within the boundaries and norms of their respective societies" (Guthrie et al., 2004). The community then allows an entity to continue to exist as long as it continues to fulfill its social obligations. The theory of legitimacy is built on the premise that "organizations are not considered to have the right to resources, or even, to exist" (Deegan, 2002).

Suchman (1995) divides the three levels of legitimacy that can be obtained from society. First, pragmatic legitimacy, that is, organizations only seek stakeholder legitimacy that directly influences the organization's existence. Second, moral legitimacy, which is the legitimacy obtained due to normative judgments where the organization has done something right based on the values held by the stakeholders. There are three ways to evaluate moral legitimacy, from outputs and consequences, from techniques and procedures that are in accordance with the moral values of society, and from categories and organizational structures. Third, cognitive legitimacy (mental processes), which recognizes the legitimacy of an organization in the mental processes of stakeholders. There is no self-interest motive from the stakeholders for the legitimacy of an organization. Cognitive legitimacy is obtained through a process of completeness and is taken for granted. If organizational completeness does not occur, the community will experience a social and economic crisis. Likewise, if taken for granted does not occur within the organization, acceptance of public legitimacy will not occur because legitimacy is born from values that are believed by the public.

In the context of political party campaign funds in legislative elections in Indonesia, the legitimacy of political party campaign funds reports is aimed more at obedience to the law, as well as the legitimacy for the existence of political parties in legislative elections.

## **Sanction and Disqualification**

Legal sanctions for violations of norms are important because many people are resistant to informal sanctions. They feel less guilty and ashamed, don't mind being ostracized (because they don't have valuable transactional opportunities regardless of compliance with their norms), or don't have a reputation for losing, but they are still vulnerable to the real sanctions of the law (R. Posner & Rasmusen, 1999). Further explained by Posner and Rasmusen (1999) that sanctions for violating norms are often too weak to deter all people from many violations, while creating norms is too slow to provide all the rules needed for community governance. In real practice many are found, if violations of norms are positively correlated with the ownership of undesirable characteristics, people will tend to punish violators (Rasmusen, 1996; Posner, 1998).

One type of sanctions imposed for violations of rules is disqualification, which is a prohibition to continue the process that has been carried out because it is proven to violate the provisions. According to Hirsch and Wasik (1997), disqualification is imposed for the following three main reasons: (1) automatically applies to the sentence, (2) that may be imposed by the judge who sentenced him, and (3) which is imposed by the regulatory body. Various disqualifications for work can be imposed by regulatory authorities, extensive discretion is given in exercising this power, to which the court will rarely interfere. This disqualification can prevent people or institutions from submitting certain jobs, or result in termination of employment that they already have (Hirsch & Wasik, 1997).

## **Impression Management**

Many studies conclude that management impressions have been applied in the presentation of annual reports, as a tool used to achieve their goals (Stanton et al., 2004; Dowling & Pfeffer, 1975; Wayne & Kacmar, 1991). Dowling and Pfeffer (1975) said management impressions that are designed to enhance a company's image are referred to as proactive impression management, the strategic goal being to build a corporate image. In an effort to manage the reports of an institution,



including financial statements in order to be able to give an impression to stakeholders, according to Stanton et al. (2004), parts of the report are thought to be managed in such a way that they can present management as easily as possible, especially in situations that are threatening identity. For institutions with poor performance, there is an opportunity to create a different impression from the overall reading of the report.

From various research findings, showing that impression management is a type of strategy that is often used by subordinates in their efforts to get the desired rewards from their superiors (Bohra, 1984). These results as explained by Wayne (1991) that management impressions made by lower-level management are proven to have a positive influence on performance appraisal. Currently impression management is seen as an important competency in dealing with an institution's external stakeholders (Rosenfeld et al., 1995). Initial management goals tend to function more for performance improvement, and are substantially reduced under high accountability, where goals are more likely to be used for impression management purposes (Frink & Ferris, 1998).

### Methodology

This type of research is qualitative research, according to Finlay (2006) namely research conducted in certain settings in real life (natural) with the intention of investigating and understanding the phenomena that occur, why they occur and how they occur?. While the research paradigm uses interpretive paradigms, namely a research approach that focuses on the subjective nature of the social world by trying to understand the mindset of the object being studied, in order to analyze the social reality that occurs and how social reality is formed (Sarantakos, 1998).

The purpose of this research is to understand and explore the accountability practices of local political party campaign funds reports in the district and city of Madiun in the 2019 legislative elections in Indonesia, where reporting on political party campaign funds is an obligation based on regulation. The research question raised

in this research is "How is the practice of accountability reports on local political party campaign funds in legislative elections in Indonesia?"

Sources of data in this study are individuals who experience direct events commonly referred to as participants (Creswell, 2007). Participants in this study are certainly those who were involved in the process of preparing and compiling the reports of campaign funds for political parties, consisting of administrators, officers, politicians, KPU officers, and campaign finance auditors. Data collection in this study was carried out using data triangulation, by applying three methods, namely interviews, observations and documentation simultaneously carried out on 40 participants who were managers of campaign funds in 15 political parties in the district and city of Madiun, East Java. Interviews with participants are conducted using unstructured research questions to come up with new ideas and themes (Strauss & Corbin, 1998). The analysis technique used is coding analysis from Strauss and Corbin (1998) which consists of Open Coding, Axial Coding and Selective Coding.

### Results and Discussion

Some of the local political parties participating in the general elections in the 2019 legislative elections in Indonesia see the accountability of political party campaign funds reports as only reports submitted to the KPU to meet regulatory requirements. The accountability approach is only a "Report Only" by some political parties, implying that political parties consider the report on campaign funds as simple without giving proper explanation (as aspects of the concept of accountability) (Patton, 1992).

Accountability approach only as "report only" has been disclosed by local political party administrator as follows:

*"Campaign funds reports must be submitted to the KPU on schedule to avoid sanctions. it is important. Whether the report is true or not is a matter of background, you don't even understand the campaign funds reports that are important to report."* (local political party administrator)

The same thing was also conveyed by the officer of the political party managing his campaign funds, saying:

*"There are sanctions for those who do not comply with the submission of LADK and LPPDK report, while for LPSDK report there are no sanctions whatsoever, even if they do not report, that is what we make reference.. Audit of campaign funds and the results cannot affect the election results and there are no sanctions if the audit results are poor. That's what Law says."* (local political party officer)

Even politicians who participated as legislative candidates considered the campaign fund reports to be insignificant, saying:

*"I compile a simple campaign funds report, the important this is that I submit a report along with the evidence. Not all activities I report. In fact, I do not know whether the evidence I reported is indeed evidence of my campaign. because I told people to make it. And even then after a number of times reminded by the party officer."* (local politicians)

One accountant who was also the auditor of the 2019 legislative election campaign fund gave his opinion on the accountability of political party campaign funds as follows:

*"The submission of campaign funds reports according to schedule is considered compliant, because the audit we conducted was unable to reveal absolute compliance."* (accountant)

The understanding that accountability is "report only" has been recognized by some politicians, administrators and officers of political parties. They have studied the provisions required to report campaign funds, even they have understood all the provisions relating to election campaigns both written in the Act and in KPU regulations. Some of the politicians consider campaign finance reporting as an administrative problem, and not an important matter that needs to be taken seriously despite sanctions in its provisions, so that political parties in making and submitting campaign funds

reports are only to meet the administration in order to avoid sanctions set.

However, some of the other political parties have different views, because they assume that the campaign funds reports reflect the performance of local political party administrators who will be judged by the central political parties, the KPU and even by the voters in the general election. The approach used for accountability is explain / justify. Specifically, if accountability implies the need to explain, the campaign finance report will include a reporting function (in whatever form) and will also include more information (Patton, 1992).

Local political parties with an approach that accountability is explain / justify, will endeavor to compile campaign funds reports in accordance with existing realities, because they want the campaign funds reports they make to represent their real performance and activities. So, the campaign funds report that they make to give an impression on the central political parties and the voter society. The accountability approach is to explain/justify other parties expressed by local political party administrators by explaining that their party discloses all campaign activities in the campaign fund report as follows:

*"Our party is the party of young people, so an energetic young spirit must be displayed, including the courage to speak out the right thing. We try to reveal all our campaign activities on the campaign finance report. the purpose of our campaign funds reports is also to attract voters' sympathies through our transparent campaign funds reports."* (local political party administrators)

Realizing the explain / justify approach requires comprehensive reporting with lots of data. Political parties have recruited special admin staff or used the services of professional consultants, as explained below:

*"As a new political party that does not have a permanent officer, we contracted fund manager during the campaign period."* (local political party administrators)

*“Party officials agreed to submit the preparation of the campaign fund report to the consultant, because we do not want any mistakes, such as a new party must show a good performance. That's the reason for using a consultant.” (local political party administrators)*

The regulation of campaign funds in general elections in Indonesia confirms that reporting of campaign funds to the 2019 legislative election by political parties is an obligation, so that those who violate will be subject to sanctions. With sanctions against political parties participating in general elections at various levels of the electoral district, including local political parties, it has caused central political parties to feel the need to pay attention by monitoring or monitoring local political parties at the district / city level in managing and reporting on their campaign funds. This central political party policy clearly influences local political parties in managing and reporting on their campaign funds.

All research data collected by triangulation of data consisting of interview, observation and documentation methods have been analyzed using open coding analysis, and axial coding. The results of the analysis found two dimensions that affect the reporting of political parties' campaign funds. First, the dimension of the number of constituents of local political parties, and the second is the dimension of the attention of the central political parties.

#### The Dimension of the Number of Constituents of Local Political Parties

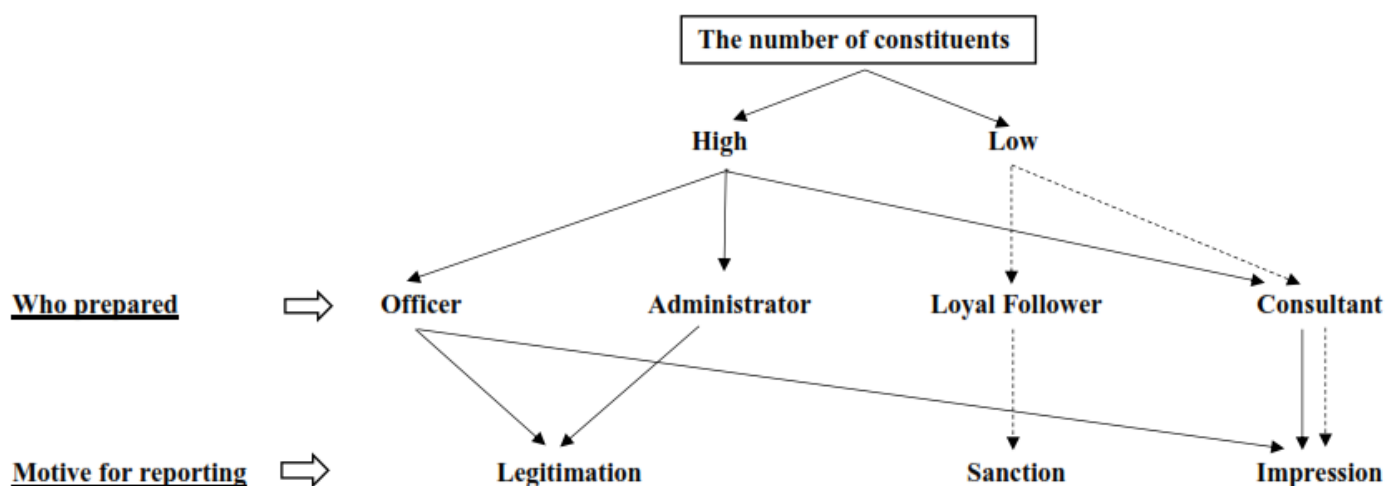
Some of the definitions of constituents include: Voters in an electoral district, supporters of political parties, people who must be represented and served by political parties, and citizens who are represented by a legislator who has been elected in the election (Andersen & DeSchryver, 2008). The definition of constituent political parties used in this research tends to be voters in the electoral district. Based on the constituents,

local political parties can be classified as political parties with high constituency, namely political parties that have politicians in the local house of representative, of course, dominated by old political parties. While political parties with low constituency, namely political parties that do not have politicians in the local house of representative, there are several old political parties and of course new political parties, which are participating in the legislative elections for the first time.

Viewed from the constituent dimension, the results of open coding and axial coding analysis show that political parties with high constituents who are old political parties, preparation of campaign funds reports are conducted by officers, administrators and consultants. Political parties with low constituents who are new political parties, the preparation of their campaign funds reports are conducted by consultants, whereas in some old political parties that do not have a politicians of the house of representative, the preparation of their campaign funds reports by loyal followers.

Local political parties with high constituents: a. The preparation of campaign funds reports by officers, has a motive for reporting campaign funds tends to be legitimacy or for impression, b. The preparation of campaign funds reports by party administrators, has a motive for reporting campaign funds tends to be only for legitimacy, c. The preparation of campaign funds reports by consultants, has a motive for reporting campaign funds tends to be just for impressions. While local political parties with low constituents: a. The preparation of campaign funds reports by loyal followers, has a motive for reporting campaign funds tends to be only to avoid KPU sanctions, b. The preparation of campaign funds reports by consultants, has a motives for reporting campaign funds tend to be just for impressions.

As Figure 1:



**Figure 1.** The influence of the number of constituents on the preparation of a political party campaign fund report

### The Dimension of the Attention of the Central Political Parties

The definition of attention from the Central political parties is closest to the notion of attentional management, because there is involvement of the Central political parties deliberately to guide in problem solving, planning, and decision-making related to campaign fund management. Attentional management is defined as the process of deliberate and ongoing allocation of cognitive resources to guide problem solving, planning, and decision making (Ocasio, 2011).

Based on attention from the central political party, political parties can be classified as political parties with high attention, namely the central political parties that give great attention to local political parties in managing campaign funds. While political parties with low attention, namely the central political parties that provide flexibility (autonomy) to local parties in managing campaign funds

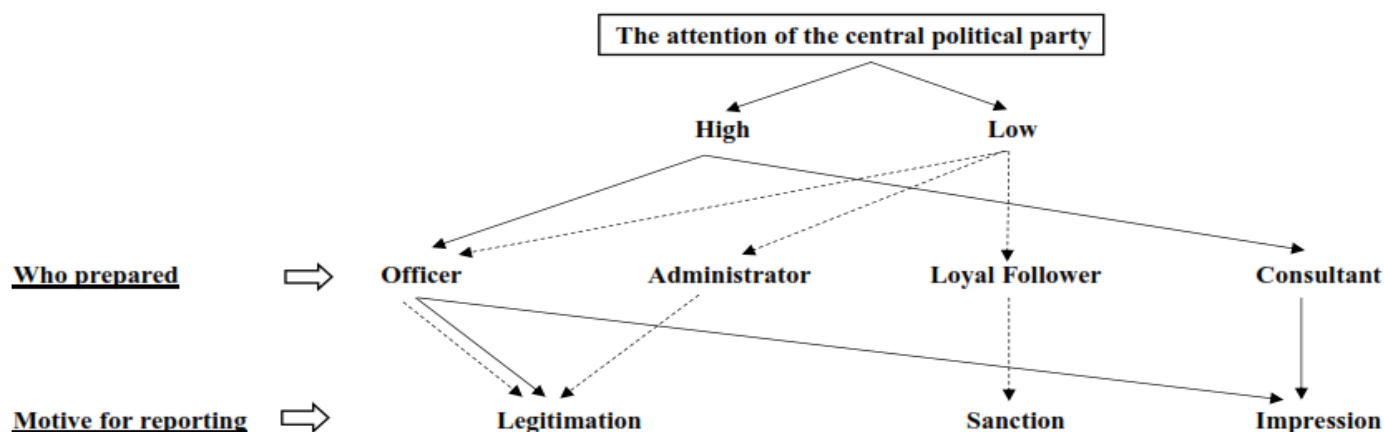
When viewed from the dimensions of influences, the results of open coding and axial coding analysis show that political parties that have high

influences are old political parties and new political parties, preparation of campaign funds reports are conducted by officers and consultants. Political parties that have low influences are also a number of old political parties and several new political parties, preparation of campaign funds reports are conducted by officers, administrators, and loyal followers.

Local political parties with high attention: a. The preparation of campaign funds reports by officer has a motive for reporting of campaign funds tends to be legitimacy or for impression, b. The preparation of campaign funds reports by consultant has a motive for reporting campaign funds tends to be just impression. Local political parties with low influences: a. The preparation of campaign funds reports by officers, has a motive for reporting campaign funds which tend to be only for legitimacy, b. The preparation of campaign funds reports by administrator has a motive for reporting of campaign funds which also tends to be only for legitimacy, c. The preparation of campaign funds reports by loyal followers has a motive for reporting of campaign funds tends to be only to avoid KPU sanctions.

As Figure 2:

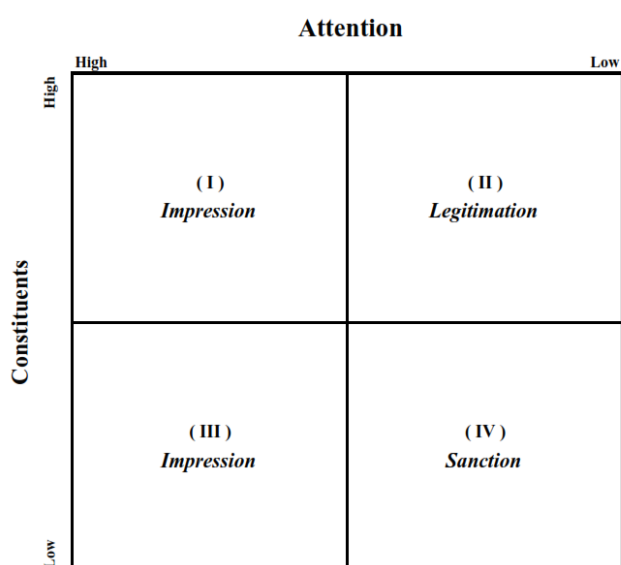




**Figure 2.** The influence of the attention of the central political party on the preparation of a political party campaign fund report

### Results of Selective Coding Analysis

From the results of the open coding and axial coding analysis as in Figure 1 and 2, further analysis is carried out by integrating between the two dimensions of the number of constituents and the attention of the central political parties called selective coding, the results of which appear in Figure 3:



**Figure 3.** The motive for reporting political party campaign funds is seen from two dimensions: attention and constituents

#### Quadrant I:

Local political parties with high attention and high constituents, the motive for reporting campaign funds is more on efforts to give an impression on the central political parties in order to get a good performance appraisal. For political parties included in this group, good and correct reporting is in accordance with existing provisions in

addition to showing performance to central political parties, also to show performance to the voting community and to obey KPU regulations. Political parties included in this group are old political parties that have influence through the general chairman and party leaders. Efforts made by political parties in this group to be able to present a good campaign finance report is by recruiting permanent administrative employees who have expertise in financial management and accounting or recruiting experts / professional financial consultants. This is as stated by the following respondents:

*“Yes, I am ashamed of the chairman of the party, my party chairman happens to be the regent, so if the campaign fund report of the regent is bad, it is not good. That's for me. Also ashamed of the central political party, if there is a report that the campaign funds for the local party are bad. Yes, yes, mas, especially the founder of our party, you know the founder of our party. he was monitored directly, yes, no, mas, but in the long run, he had warned to prioritize politics politely, transparently and responsibly.” (local political party administrators)*

#### Quadrant II:

Local political parties with low attention and high constituents, the motive for reporting campaign funds is not just to obey regulations, but rather to get legitimacy from the KPU regarding compile and reporting of campaign funds. The political parties in this group are all political parties that have a long party history and can even be called a legendary party, which is known to have a large and strong constituent base at the grassroots, and

local political parties have broad autonomy in managing and developing political parties. There are 2 financial management models applied, namely a. carried out by political party officers and b. administered directly by local political party administrators. This is as stated by the following respondents:

*"In the organization, I am the head of the organization, but my daily job is the head of administration. Affairs in the KPU, in the province all financial problems that take care of me, I make hahahaha." (local political party administrators)*

*"The party secretaries and treasurers who also act as liaison officers are responsible for the campaign funds reports." (local political party administrators)*

#### Quadrant III:

Local political parties with high attention and low constituents, the motive for reporting more campaign funds to give an impression on the central political parties in addition to the aim of getting a good image, also for fear of getting bad ratings from central political parties. Political parties in this group are the first new political parties to participate in the general election and the influence of their parties is very large. The efforts made by political parties in this group to be able to present campaign funds reports that are able to give an impression to political parties are by implementing impression management and recruiting campaign fund administrative staff for a while during the general election period or by recruiting professional financial consultants. As explained by respondents who are new parties the following:

*"Finally, my party's campaign funds report was prepared by someone else who I paid for, because I was unable to compile the report myself. If you do not submit a report, fear the commander." (local political party administrators)*

#### Quadrant IV:

Local political parties with low attention and low constituents, the main motive for reporting campaign funds is merely to avoid sanctions from the KPU. Political parties in this group tend to

lack resources, both expertise in managing campaign funds, and financial resources to recruit officers. So that this group of political parties motivates the preparation and submission of campaign funds reports to the KPU only to meet regulatory requirements, to avoid sanctions. The phenomenon that arises from the practice of reporting campaign funds by political parties in this group is the preparation of campaign funds reports that are careless, not in accordance with the actual reality. For political parties in this group it is important to submit reports on time according to the specified schedule even though ignoring the substance and quality of the report. This is as stated by the following respondents:

*"The submission of campaign fund report must be on time, do not be late. It is considered obedient and will not be sanctioned by the KPU." (local political party administrators)*

### Conclusion

From the process of compiling a political party campaign fund report, it was found that there were four types of compilers of political party campaign funds reports in the legislative elections in Indonesia, namely: 1. officers, 2. administrators, 3. loyal followers and 4. consultants. When viewed from the constituent dimension for political parties with high constituents, the preparation of reports on campaign funds is carried out by: officers, administrators and consultants, while political parties with low constituents, the preparation of reports on campaign funds is carried out by: loyal followers and consultants. But when viewed from the dimensions of attention, political parties with high attention, the preparation of reports on campaign funds is carried out by: officers and consultants, while political parties with low attention, the preparation of reports on campaign funds is carried out by: officers, administrators and loyal followers.

Accountability reports of political party campaign funds in legislative elections in Indonesia as a result of the merging of two dimensions: 1. the dimension of the number of constituents in local political parties and 2. the dimension of attention of the central political party. It was found that: a.

local political parties with high attention and high constituents, see the accountability of reporting campaign funds as an impression, b. local political parties with low attention and high constituents, see the accountability of reporting campaign funds as legitimation, c. local political parties with high attention and low constituents, see the accountability of reporting campaign funds as an impression, d. local political parties with low attention and low constituents, see the accountability of reporting campaign funds as an effort to avoid sanctions from the KPU. Local Political parties with high attention have implemented impression management in the preparation of their campaign funds reports, with the aim of improving their image (Dowling & Pfeffer, 1975; Wayne & Kacmar, 1991)

The disclosure of the meaning of reporting accountability for political party campaign funds in the legislative elections in Indonesia (impression, legitimation and avoid sanctions) is a major contribution to the results of this study.

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