ABSTRACT

Riska Arsianti. 2015, THESIS. Title: "The Perception of The Auditor In Malang to The Accountability and Transparency of Political Party Financial Reports"

Supervisor : Yuniarti H. Suyoso Putra, SE., M.Bus., Ak., CA
Keywords : Audit, Political Parties, Accountability, Transparency

Several cases have been occurred in the Government related to misappropriation of funds of political parties. The practice of political parties are unable to respond the demands of the community for accountability and transparency of financial report. It indicates that the political parties are inadequate in the process of financial reporting record is therefore purpose of this research is to tell the readers related to the perception of Auditors in Malang for the accountability and transparency of political parties financial reports and research results is associated with one of the corruption cases in Malang.

This research is a descriptive qualitative analysis research and that used the distribution of frequencies as one of the methods for getting an accurate data. The data was obtained through questionnaire which were spread in the city of Malang. Analysis of data through the stages of validity test, reliability test, distribution of frequencies, descriptive analysis, and conclusion.

The results indicate 70.35% respondents were agreed that political parties must accountable in presenting financial report and 75.39% also agreed in transparency of financial report. This results shows that the political parties must accountable and transparency for manage and present of financial report. Next based on the case of grants and grant-in-aid, it can be concluded that the level of financial accountability and transparency in political parties is crucial. It haven because the source of the financial funds of political parties is derived the grant-in-aid from APBN/APBD. Those funds are supposed to be organized effectively and efficiently to achieve the goal to improve infrastructure and communities prosper in Malang.