

**Analysis of Political Party Financial Management
(Case Study of Jember Regency PDIP DPC)**

Arisona Ahmad, S.E., M.S.A., Ak

Lailatul Istiqomah

*Study Program Public Sector Accounting
Majoring of Business*

ABSTRACT

The aim of this research is to analyze the implementation of political party financial management in the Jember Regency PDIP DPC in terms of public planning, public budgeting, realization of the public budget, procurement of public goods and services, public sectoral financial reporting, public sector auditing, and public accountability. The location of this research is the office of Jember Regency PDIP DPC. This research uses a qualitative method with a case study approach including structured interviews and documentation to obtain data, as well as triangulation techniques to ensure data validity. The research findings show that the implementation of financial management at the Jember Regency PDIP DPC has been implemented well. The accountability of the Jember Regency PDIP DPC has partially implemented the principles of accountability and transparency. Part of what is meant is that be audited political aid financial reports are only submitted to the government. In this case, the implementation of the financial management of the Jember Regency PDIP DPC has not partially implemented the principle of transparency as regulated in the Political Party Law.

Keywords: *Financial Management, Political Party, Accountability, Transparency*