

***Analysis of the Financial Management of the Indonesian Democratic Party of  
Struggle (Case Study of the Situbondo Branch Management Board)***

Sugeng Hartanto,S.E.,M.Akun

**Maimuna**

*Study Program of Publik Sector Accounting*

*Majoring of Business*

**ABSTRACT**

*This research aims to determine the implementation of political party financial management on the Management Board of the Indonesian Democratic Party of Struggle Branch in Situbondo. The research method uses qualitative research with a case study approach. The data used is primary data through interviews and secondary data in the form of documentation as support. The data analysis technique used in this research is qualitative descriptive analysis which includes data collection, data reduction, data presentation, and drawing conclusions. Data validity using source triangulation techniques. The results of this research indicate that the implementation of financial management by the Indonesian Democratic Party of Struggle Situbondo Branch Management Board is in accordance with the scope of public sector financial management, namely policy, budget formulation, budget approval, budget realization, accounting and audit. The financial management policy uses the Party's Articles of Association/Bylaws, Government Regulation Number 1 of 2018 and Minister of Home Affairs Regulation Number 36 of 2018. Implementation of financial management is in accordance with existing regulations. However, the accounting implementation does not yet contain a number of reports as regulated in these regulations.*

*Keywords: Management, Finance, Political Parties*