

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan memaknai akuntabilitas dan transparansi pada laporan keuangan DPD partai Demokrat Provinsi Jawa Timur yang terdiri dari laporan keuangan internal, laporan dana kampanye dan laporan bantuan politik serta implementasi AD dan ART partai Demokrat Provinsi Jawa Timur. Obyek yang digunakan dalam penelitian adalah kantor DPD partai Demokrat Provinsi Jawa Timur dengan metode penelitian kualitatif interpretif dengan etnometodologi sebagai pendekatan, terdapat empat informan yang ada dalam penelitian dengan menggunakan metode penelitian wawancara, observasi dan dokumentasi serta menggunakan teknik analisis data yang dimulai dari reduksi data, display data dan verifikasi atau menarik kesimpulan.

Hasil penelitian menunjukkan bahwa laporan keuangan internal sudah memenuhi akuntabilitas kepada internal partai politik namun belum transparansi untuk publik, laporan dana kampanye sudah memenuhi akuntabilitas dan transparansi, laporan bantuan politik sudah memenuhi akuntabilitas namun belum transparansi untuk publik, dan implementasi AD dan ART DPD partai Demokrat Provinsi Jawa Timur sudah diimplementasikan dengan baik.

Kata Kunci : akuntabilitas, transparansi, implementasi AD dan ART.



ABSTRACT

This study aimed to investigate and interpret the accountability and transparency of financial reports of DPD Democratic Party in Est Java Province. The reports included internal financial reports, campaign finance reports, political assistance reports, and the AD and ART implementations. The Object of this research was DPD office of Democratic Party in East Java Province. This study applied interpretive qualitative research methods and ethnomethodology approach. There are four respondents of the research that were collected with interview, observation and documentation methods. While the data analysis techniques included data reduction, data display and verification, and deriving conclusions.

The result of this study indicated that internal financial reports had completed the accountability to internal political parties. However, the reports were not transparent to the public yet. Then, the campaign financial reports had met the accountability and transparency and the political assistance reports had met the accountability, but were not transparent and the political assistance reports had met the accountability, but were not transparent to the public yet. Last, the AD and ART Democratic Party in East Java Province had been implemented well.

Keywords : accountability, transparency, AD and ART implementation.

