



SIMPOSIUM ILMIAH AKUNTANSI 5

THE USE OF INFORMATION TECHNOLOGY IN ACCOUNTING POLITICAL PARTIES IN INCREASING EFFICIENCY AND THE RELIABILITY OF FINANCIAL REPORTING BASED ON ISAK 35

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ARTICLE INFO

Article history:

Received:

Revised:

Accepted:

Keywords:

information technology,
finance reports ISAK 35,
political party

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ABSTRACT

This background study is the importance of efficient and reliable finance reporting based on the Interpretation of Standard Financial Accounting (ISAK) 35 shares politic parties. This purpose of writing study is to describe use technology information in accountancy party political to increase efficiency and reliability reporting finance based on ISAK 35. This research study is qualitative with use description method. This data collection deep of techniques study use technique documentation. This research result is obtained from results study a number of literature. The Literature obtained from a number of book theory and journal of international. This research result show that ISAK 35 is a standard of international accountancy published by the International Federation of Accountants (IFAC). According to ISAK 35 report finance oriented non- profit covering report position financial, reports income comprehensive, report change asset net, report cash flow, and notes on report finance. A number of technology efficient and reliable informatics that can used in reporting finance based on ISAK 35, ie Enterprise Resource Planning (ERP), Electronic Payment, Cloud Computing, Big Data Analytics, and Blockchain.

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INTRODUCTION

Political Party is the important own role in democracy life of Indonesian. Johnston (2005) stated that political party no as nest corruption but precisely agent important in competition, mobilization, and accountability are becoming factors important inside democracy. Political party is one of organization non-profits in Indonesia (Setiadi, 2021). Since reformation era in the Republic of Indonesia, political party has become important instrument in push progress and development of the country. Party political role in represent interests of the people and society in influence formation policies and regulations of government. Political Party not only become channel participation political citizens, but also for integrating individuals and groups in public to in system politics. Party political not only role in prepare cadres candidate leader nation for nominated through election general (election) for occupy various position in institution legislative or executive, but also fighting policy public based on aspirations and interests public.

Political process democratic no will can taking place without source finance. Without adequate funds, the party political no will can organize himself, the politicians no will can communicate with public, and campaigns election no will can held. Party political require sufficient funds big for can carry out the function is good as bridge between public with the country or as participant election. Based on Constitution Number 2 of 2011 Concerning Changes to the Law Number 2 of 2008 Concerning Party Politics, every party political entitled get money from three sources, that is dues members, valid donations according to law, as well help finance from Budget State Revenue and Expenditure (APBN) and Budget Regional Income and Expenditures (APBD). Not only that, the party's source of funds politics also originates from donation businessman interested private sector, deductions wages cadres in the legislative / executive other. Therefore, that is necessary management finance a transparent and accountable party in order to realize a healthy democratic process.

Party political own not quite enough answer in manage finance in a way transparency and accountability for guard trust public. Information clear, precise and open finances must provided for ensure efficiency and transparency in management finance party politics. Party political must ensure that already fulfil required standards for repair system democracy and giving impact positive for public. Report finance party political must covers all relevant information about income, expenses, and assets party politics. Reporting clear and transparent finances give trust in the public that party political own ability for manage his finances with good and capable obey applicable rules. Reporting finance on non-profit entity intended as means accountability on every source of funds received (Aloysius Bagas Pradipta Irianto & Anugrah K. Pamosoaji, 2018)

Arrangement about funding political it is very important to be able to become instrument for control and supervise activity political parties. By normative, in Constitution Party Politics Article 37 is mentioned that "Manager Party politics in every level organization compile report accountability receipts and expenditures finance after year budget regarding end". In Law it also states that party political must convey report consisting of finances from report realization budget, balance sheet, report activities, and cash flow reports. The Law No. 2 of 2008 explains that source finance political party originate from dues members, valid donations according to law, and assistance finance from the APBN/APBD. Rule about magnitude financial assistance from government to political party experience changes, namely PP No. 1 of 2018 concerning Change Second to PP no. 5 of 2009. The amount of aid funds in PP No. 5 of 2009 at level center that gets it seats in the DPR level center IDR 108 per vote legal, in PP no. 1 of 2018 to IDR 1,000 per vote valid. The provincial DPRD level in PP Number 18 of 2018 is IDR 1,200 per vote valid, and Rp. 1,500 per vote valid at the level area district / city.

Report organization finance party politics in Indonesia must arranged based on standard accounting applicable in Indonesia. According to Nur (2020), accounting is an encompassing process recording, classifying, processing, reporting finance so that the result made as information available used by all the party in need. Standard accounting in Indonesia is called as Standard Financial Accounting (SAK). SAK has a number of sections, namely PSAK and Interpretation Standard Financial Accounting (ISAK). ISAK is interpretation on transactions that are not is at in room scope of PSAK. However, interpretation the refers to PSAK and does not can contradictory with PSAK. Party political is organizations that don't aim to look for profit. Because of that's the party political use Interpretation Standard Financial Accounting (ISAK) 35 in presentation report finance. Currently, ISAK 35 is implemented base in preparation report finance non-profit entity. Entire involving activities transaction finance must done recording to use transparency management finance to parties in information needed.

Party political must ensure that report his finances accurate, precise time, and is based on standards accountancy applicable international law, such as ISAK 35. In context this, ISAK 35 not only give principles relevant accounting to followed by the party politics, but also helpful repair method presentation and management report finance. Based on Law No. 14 of 2008 concerning of Openness Public Information, party political categorized as a public body because part its acceptance sourced from the state, both APBN and APBD as well receive funds from public. As a public body, then party political must give information to the public, for one is report finance party politics.

Reporting process efficient and reliable finance can determined by various factor like proper planning, use technology information, and use source Power skilled and competent human beings. In terms of this, usage technology information like device soft accounting and systems information finance can be very helpful party political in manage and present information finance with efficient and accurate. Apart from that, the party Politics must too ensure that staff finance they trained and skilled in manage information finance and understanding standard applicable accounting.

So, it's important efficiency and reliability reporting finance based on ISAK 35 unseen adjacent eye. Party political must prioritize aspect this is so that you able to increase openness and accountability, as well repair the democratic system in Indonesia. In this article, it will be discussed about factors key that contributes to efficiency and reliability reporting finance party politics, and how use technology information can help in reach objective the.

Technology Information (IT) is very important thing in guard efficiency and reliability reporting finance party political based on ISAK 35. Along with development technology, political party must be take an advantage of IT so that you able to manage information the finances with more efficient and accurate. The importance of internal IT reporting finance based on ISAK 35 primarily related with demands will speed, accuracy, and transparency in presentation report finance. Inefficiency in management information finance party political can cause error in recording, reporting that is not appropriate time, and even embezzlement of funds.

Implementation of IT in reporting finance can help political party for serve report finance they with more fast, accurate and transparent. Apart from that, IT can also increase security in the process of managing and storing financial data party politics. This matter naturally will help political party to fulfil condition standard accountancy applicable international regulations, such as ISAK35. Use technology information can done with various way, like use device soft accountancy or system information finance. With use integrated system, political party able to manage information finance with more effective and efficient. Apart from that, its uses also include: management budget, reporting taxes, and assessments performance finance of politics party.

Apart from that, IT also plays a role important in guard financial data security is very important for politics party. In the digital era, data security becomes the more important remember risk leakage information or attack cyber happens to the system information finance of politics party. Furthermore, you can concluded that use technology information in reporting finance based on ISAK 35 is very important for party politics to get it fulfil standard accountancy international, managing information finance with more efficient and caring financial data security. Based on matter the objective writing article, this is to describe use technology information in accountancy party political in increase efficiency and reliability reporting finance based on ISAK 35.

Research Purposes

Based on formulation study on so objective writing papers / articles this is for describe use information technology in accountancy political party in increase efficiency and reliability reporting finance based on ISAK 35.

Methodology Study

Types of this research is qualitative study. Rofi'udin (2003) said the qualitative study is the research based on data in the form of inner words describe the objects studied. Method used in this study is description method. Ibnu, et al. (2003) explains that aim descriptive study is to describe (explain) events that occur in the present. Research of this result is obtained from results study a number of literature. The literature used is related with technology informatics, politics party, efficiency and reliability of financial report, as well as ISAK 35. Literature the obtained from a number of book theory and international journals. The theory used for this study discuss among them PSAK No. 1, PSAK No. 45, ISAK No. 35, Instructions Implementation Financial Accounting of Politics Party. Additionally, source this reference from journals are also used in study conceptual. Referred journals is journal national nor international. Data collection was carried out with method read various literature related study. Discussion in this study was done in a way conceptual, that is based on theory reference used.

DISCUSSION

In this section explained essence of ISAK 35, reporting finance in ISAK 35, and technology information available used party political in realize efficiency and reliability reporting finance based on ISAK 35. Explanation the third matter it is this below.

The Essence of ISAK 35

ISAK 35 was approved on April 11, 2019 by the Standards Council of the Bond Financial Accounting of Indonesian Accountant. (ISAK No. 35 About Presentation Oriented Financial Reports Non-profit, 2020). ISAK 35 is the standard accountancy international published by the

International Federation of Accountants (IFAC). ISAK 35 discusses about disclosure information finance party politics and campaigns his politics. The Standard designed to help politics party and its auditors to serve report transparent and trustworthy finance report. Draft base of ISAK 35 is importance transparency and accountability in reporting finance of political party to ensure trust public and to prevent of corruption. In the context of auditing, standards This emphasize importance to ensure that report finance of political party has arranged with standard of international accountancy and has been done disclosure information in a transparent ways.

ISAK 35 also emphasizes principles accountancy like consistency, understandability, and reasonableness in serve information finance party politics. The members political party must be ensure that campaign funds they stored and used with precise and attentive applicable policies and laws. Standard this also stipulates mandatory requirements fulfilled in reporting finance party politics, like make report finance in a way periodically, documenting transaction finance, present information complete financials, as well provide adequate information about source funding and use of funds.

In order to fulfil standard this is the party politics and auditors must be work in a way effective in compile, check, and analyze report finance. In terms of this, technology information can help speed up and simplify the management process information finance. Totaly, ISAK 35 is standard important international in reporting finance party politics and campaigns politics. The standard emphasizes the principles of transparency, accountability, consistency, accessibility and fairness in presentation information finance party politics. ISAK 35 can help party politics and their auditors For produce report transparent, trustworthy and appropriate finance with standard accountancy international.

ISAK 35 provides clear guidelines about disclosure information finance party politics and campaigns politics to become transparent and trustworthy. ISAK 35 provides standard accountancy international must be followed in compile report finance party politics and campaigns his politics. A party political must show commitment they to regulation law and ethics in management his finances. ISAK 35 also provides guide about preparation and presentation report finance party politics and campaigns politics is a must covers information relevant and feasibility of finances accountability. Report finance party politics and campaigns political must fulfil requirements that have been set, like use standard accountancy international, and must be arranged in a way clear,open and easy understood by stakeholders different interests.

Guidelines Financial Reporting in ISAK 35

According to PSAK 1 (The Bonds of Indonesian Accountant, 2017) report finance is something presentation structured from position finance and performance finance something entity. Purpose of the report finance is give information about position finance, performance financial, and beneficial cash flows of the entity for part big circles use report in making decision economy as well as show results accountability management on use source entrusted power to them. According to (ISAK no. 35 About Presentation Oriented Financial Reports Non-profit, 2020), report finance entity oriented non- profit covering report position financial, reports income comprehensive, report change asset net, and report cash flow and records on report finance. Following the explanation.

- a. Report position finance aim to provide information about assets, liabilities, assets clean, and information about connection these elements in time certain. Disclosure and information in report position finance as well as form information other can help donors, members entity non-profits, creditors, and other interested parties to evaluate ability entity non-profit in give service in a way sustainability and liquidity, flexibility finances, capabilities For fulfil obligations, and needs funding external.
- b. Report income comprehensive is aim shows the amount of surplus (deficit) and income comprehensive other. This report is provide the information regarding (a) Influence transactions and other events of change amount income ; (b) Relationships between transaction and other events regarding amount burden ; (c) How use source inner power implementation various programor services.Income Comprehensive load information about comprehensive income without restrictions from the giver source power and incomewith restrictions from giver resource.

- c. This report change asset net report serve information income comprehensive the other in accordance with class asset net (eg : If another income comprehensive origin from asset net with restrictions, then served in class asset net with restrictions).
- d. Report cash flow objectives to serve information regarding receipts and expenditures cash in one period. Information presented cash flows in report finance useful to evaluate organizational capabilities in generate cash and cash equivalents and enable users develop models to assess and compare mark future cash flows from various organization now.
- e. Notes on The Financial Report (CaLK) outlines policy disclosure which is mandatory that cause report finance others are mandatory served. CaLK provide that information recommended For disclosed by the entity non-profit oriented

ISAK 35 provides guidelines about reporting finance party politics and campaigns politics. This Standard is to show how political party must give the information about sources and use of funds transparent and trustworthy. Following is a number of theory reporting finance in ISAK 35, as following this.

- a. Principles accounting, ISAK 35 confirms that report finance party politics and campaigns political must arranged in accordance with standard accountancy applicable international accountancy principles like consistency, understandability, and reasonableness must applied For ensure that information finance served in a way objective and accurate.
- b. Disclosure information, party political must possible public For question use of party funds politics and campaigns politics. ISAK 35 confirms that party political must serve report finance in a way transparent and detailed with details that include sources and use of funds, as well report any transfer of funds, donations or activity campaign politics.
- c. Independent auditor, ISAK 35 emphasizes the importance of independent auditors For check and evaluate report finance party politics and campaigns politics. Independent auditor must Work in a way professional and objective and must be own integrity and independence in emit audit opinion. This matter will give confidence and trust to information finances presented by the party politics.
- d. Report easy finances understood, reporting finance in ISAK 35 must served in easy format and language understood by all parties involved. Reporting finance must easy understandable and of good quality high, as well give clarity about sources and use of funds.
- e. Reporting, ISAK 35 confirms that party political must serve report his finances in a way periodic and regular, as required by law. Report finance must prepared and served in period specified time so that public can obtain relevant and obtainable information access in the right time.

Reporting finance in ISAK 35 aims For ensure that party politics and campaigns political give information transparent, accurate and trustworthy finance. Party political must serve information finance in report his finances in a way objective and compliant principle transparency and accountability so that public can verify sources and use of funds as well understand activity finance party political or campaign his politics. Reporting finance in ISAK 35 includes a number of things that must be done carried out by the party politics and campaigns political For ensure transparency, accuracy and trust to information his finances.

Technology Information For Realize Efficiency and Reliability Financial Reporting Based on ISAK 35

Efficiency refers to effort to minimize costs and maximizing profit in provision information finance. In reporting finance in ISAK 35, theory This put forward that party politics and campaigns political must serve information finance in a way efficient to get it utilized with both by the public and other stakeholders. In terms of here, some principle applied efficiency in reporting finance including the following This.

- a. Principle affordability, report finance must served in an easy format accessible and understood by the public.
- b. Principle accountability, report finance must possible public For verify sources and use of funds transparent and trustworthy.
- c. Principle compliance, reports finance must fulfil regulations and standards accounting that has been set.

In implementation theory efficiency, reporting finance in ISAK 35 is expected can give maximum benefit for public without exists excessive costs. Reliability theory focusing on aspects accuracy and precision information presented in finance report. Reporting finance in ISAK 35 is expected can follow principles reliability so that information financials presented can relied on by the public and other stakeholders.

A number of principle applied reliability in reporting finance among others following.

- a. Principle consistency, reports finance must served in a way consistent so that can reliable in period long time.
- b. Principle objectivity, report finance must served in a way objective without There is interest other parties involved.
- c. Principle quantitative, report finance must served in a way quantitative so that can be measured in a way accurate.

In implementation theory reliability, reporting finance in ISAK 35 must ensure that information financials presented accurate and capable relied on by the public and other stakeholders. Overall, theory efficiency and reliability reporting finance in ISAK 35 mutually complete in ensure that party politics and campaigns political serve information transparent, accurate and reliable finance trusted by the public and other stakeholders. Along with development technology informatics, there are Lots technology that can used in reporting finance in ISAK 35.

A number of technology informatics that can used in ISAK 35. Technology the most important thing will be formulate return profession accountancy are big data, cloud computing, data analytics, artificial intelligence, machine learning, blockchain, new business networks, AI algorithms, and robotic process automation (Simone, S. 2020), cyber confidentiality, electronic payment systems, virtual reality, digital services, and social media. Accountant must obtain Skills new and used tool data analysis. Companies must modernize infrastructure accountancy them (Sommer, 2015).

Following This is a number of technology efficient and reliable information _in reporting finance in ISAK 35 is as following This.

1. Enterprise Resource Planning (ERP)

ERP is a software that can help party politics and campaigns political integrate various function business like accounting, finance, logistics, and sourcing Power man. According to Spathis and Constantinides (2004), ERP implementation is influential towards the accounting process. Impact on accounting processes more focused on practice internal audit function, indicators non- financial performance, as well method analysis profitability per product.

ERP implementation improves quality report finances, reduce time closing account, reduce time in serve report finance, and improve the retrieval process decision. Most of the study connecting ERP with performance company from side measured finances with use ratios finance, that is *Return on Assets (ROA)*, *Return on Investment (ROI)*, *Return on Sales (ROS)*, and *Asset Turn Over (ATO)*, however thereby linking research between ERP and accounting processes Not yet Lots done. Through ERP systems, accounting processes can integrated with Good so that can produce accurate information (Granlund, 2011).

- a. The benefits of ERP are felt directly by the user or use through application integrated accounting (Spathis & Constantinides, 2004). ERP system improves effectiveness administration and information produced more appropriate time, as well increase efficiency part operational company (Sadzadehrafiei, Chofreh, Hosseini, Sulaiman, 2013). In addition, ERP systems improve efficiency in process transaction as well as track revenue Journal of Business and Information Systems, Vol. 1, No. 2 91 and load company (Tijani and Ogundej, 2014). Improvements also occurred in quality information accounting produced by the ERP system. Information become relevant, reliable, consistent, and capable reliable (Dwinita and Yulia, 2009). Success ERP systems can seen at level quality the resulting ERP system, level quality information used, and impact from information produced by the ERP system for users (Lawalata, 2012). ERP implementation also provides impact increase effectiveness and efficiency in the accounting process.

In context ERP implementation in reporting finance in ISAK 35, expected can increase transparency and accuracy information finance in party politics and campaigns politics. Validity and integrity of data can also be awake with Good. Accuracy report finances generated by ERP implementation can be help increase level trust public to party politics and campaigns politics.

2. Electronic Payments

Electronic payments such as bank transfer or card credit can speed up the process of receiving and disbursing funds as well as makes it easier recording transaction finance in real time. This matter can help ensure integrity information finances and reduce risk data loss. *Electronic payments* is enabling technology _ party politics and campaigns political For processing payment in a way electronic via bank transfer or credit card.

In implementing of the Electronic Payment, there are: a number of benefits that can be obtained especially in reporting finance in ISAK 35, among others : following.

- a. Enhancement Monitored speed and transactions, *electronic payment* able to increase speed transactions and processing of funds due transaction can resolved in a way instant and monitored in real time. Party politics and campaigns political can use technology This is make it easier recording transaction finances and pay attention pending transactions resolved.
- b. Security, confidentiality and accuracy of data, *electronic payment* ensure data and information security finance in the funds transfer process. In terms of this is the party politics and campaigns political can ensure confidentiality of financial data they awake with good. Electronic payment is also possible increase accuracy of financial data held.
- c. Easy in tracking transaction finance, in application *electronic payments*, transaction finance can tracked and managed with more easy and fast. Party politics and campaigns political can with easy track transaction finances and verifying the financial data held.
- d. Savings time and costs, *electronic payment* can help save time and costs in the reporting process finance Because transaction finance can processed in a way fast and automatic. Thus, *the use of electronic payments* is possible reduce risk happen error man in management transaction finance.
- e. Increase accountability and integrity finance. *electronic payments* help increase accountability and integrity party finances politics and campaigns politics. The process of payment and receipt of funds is recorded and monitored with Good possible party politics and campaigns political to guard integrity finance they.

In context application *electronic payments* in reporting finance in ISAK 35, expected can increase accuracy and quality information financials presented. Use technology This can help the strengthen integrity transaction finances and ensuring suitability between the data used and the recorded transactions. Accuracy report finances generated by use Electronic payment is also possible help increase level trust public to party politics and campaigns politics.

3. Cloud Computing

Cloud computing possible party politics and campaigns political store financial data they online and can accessed Where have you been with Internet connection. This matter make it easier in open data access and prevent loss of important data. Online accounting software or can called with *cloud computing* now present who can beneficial for public lay in manage finance business in a way detailed with easy (Rahmani, 2018). Benefits exist development the used For makes the implementation process easy and capable increase efficiency (Aini, Q., Rahardja, U., Moeins, A., & Wardani, AM, 2018). Based on studies conducted _ company service accountancy PricewaterhouseCoopers (PwC) finances in 2021, more from 50 percent business micro small and medium enterprises (MSMEs) experience enhancement income by 20 percent after adopt *cloud computing*.

Cloud computing is enabling technology party politics and campaigns political For store and manage financial data they by online. In context reporting ISAK 35 finance, use *cloud computing* can give a number benefits, among others as following.

- a. Easy data access with using cloud computing, party politics and campaigns political can access financial data they from anywhere, anytime _ course, and with use device What just

Through the internet. On this matter can help they manage and monitor finance they more easy and efficient.

- b. Security, Cloud computing makes it possible party politics and campaigns political For store financial data them on a safe and secure device from threat security such as hackers, viruses and malware. Data is often stored in the cloud as well own encryption and authentication more users strong compared to with system conventional data storage.
- c. Savings Costs, In the implementation of cloud computing, parties politics and campaigns political can save usual costs required to storage and management of financial data in a way physique. As additionally, the use of cloud computing is also possible for them to choose and pay service only in accordance with they need.
- d. Support collaboration in environment that contains online data, parties politics and campaigns political can access the same data and information so that makes it easier in do collaboration and data sharing with party other. This matter can give profit in coordination campaign politics and accountability more finances _ Good.
- e. Support analysis, *cloud computing data* can help party politics and campaigns political in do financial data analysis they in a way more effective. In the environment *cloud*, them can use techniques and tools provided by the provider service For analyze financial data they in a way fast and accurate.

By overall, usage *cloud computing* in reporting ISAK 35 finance can help party politics and campaigns political For strengthen data security, accessing financial data more easy, saves cost and time, support collaboration, and optimization data usage for analysis and retrieval decision. However, it is necessary remembered that use technology This must put forward security and compliance with regulations and standards applicable data security.

4. Big Data Analytics

Big data analytics can help analyze financial data and search pattern as well as related predictions with campaign funds politics. Technology this can also be done help identify patterns and trends significant financial. According to (Werner, 2015), big data influences the future reporting financial and GAAP developments, where Extensible Business Reporting Language (XBRL), originates is Extensible Markup Language (XML), can used. Big data influences mark reasonable assets and liabilities, because reduce estimation assumption subjective (Zabihollah & Jim, 2017). This also helps in move going to system global accounting (Warrant et al., 2015). Big data plays role important in the review process Because provide proof traditional with sufficient information and can reliable like uses Global Positioning System (GPS) data to validate sales and delivery (Yoon et al., 2015).

In addition, big data analytics plays a role key in analyze elements outside _ budget such as customer base, quality products, and reputation company. Also, this help appearance elements This in report finance actual with use algorithm data extraction for get valuable information (Alles, 2015). Big data analytics will give reporting time real in the company big, even company small try utilise benefits of big data in accountancy like Xero company provides device soft cloud accounting for business small For help they utilise the possibilities of big data in accounting (Singh, 2020).

Gartner, (2013) defines big data as asset form information used _ For get knowledge as well as taking decisions that have characteristics tall on volume, speed and variety. Alles & Gray, (2014) stated that big data in literature accountancy always defined by type possible analysis carried out by data such as data analytics or predictive analytics. In line with Alles & Gray 's explanation, Earley, (2015) also mentions the same thing that terminology on Big Data and other related approaches in do data analysis always linked with data analytics or predictive analytics. Big Data Analytics is a deep process examine, clean, transform and model Big Data for discover and communicate useful information and patterns, create _ conclusion and support taking decision use " smart " algorithm. (Cao et al., 2015; Davenport, 2014).

Application *Big Data Analytics* in reporting ISAK 35 finance can give Lots benefit for party politics and campaigns politics, among other things as following This.

- a. More data analysis accurate, With collect data in amount big from various source like donors, use of funds, and expenditure, party politics and campaigns political can do more analysis

accurate and in-depth to their data. With use *big data analytics*, they can identify trends, patterns, and insights that can be obtained help they make more decisions good in manage finance campaign.

- b. Predict development in election, with use *Big Data Analytics*, party politics and campaigns political can collect data from various source like results surveys, polls, and social media. This data able used to predict development in elections and help them to adjust marketing strategy and budget campaign in accordance with the results predictions.
- c. Identification need donor potential, deep campaign politics, party politics and campaigns political need support financial from donors. By using *Big Data Analytics*, party politics and campaigns political can identify candidate donor potential with monitor behavior and preferences them previously. This data can help them to determine message appropriate and strengthening marketing campaign fund raising.
- d. Optimization budget campaign, with use *Big Data Analytics*, party politics and campaigns political can gain insight about effective spending in campaign political like expenditure advertising, activities marketing, and digital campaigns. This data can help them to plan a budget of campaign with more efficiently and allocate campaign funds optimally.
- e. Increase accountability, by using *Big Data Analytics*, party politics and campaigns political able to monitor use of their funds in real time. This data can help them to increase accountability and transparency in management finance campaign political they.

By overall, the application of *Big Data Analytics* can help party politics and campaigns political in manage finance campaign they with more effective and efficient. However, it's important For remembered that use technology This must held with notice data security and privacy information recommended by applicable regulations and standards.

5. Blockchain

Blockchain technology has potential create something ecosystem new. Field accountancy has pay attention to blockchain and active involved in experimentation, development, and investment (Manlu Liu, Kean Wu, and Jennifer Jie Xu., 2019). Blockchain is fundamentally changing profession accountancy Because introduce method something drastic in recording, processing and storing transaction as well as information finance. Apart from that, blockchain also changes the audit profession and the limitations of traditional auditing can addressed by the auditor with utilise blockchain technology (Barandi, Zsofia and Laurence Lawson-Body, 2020). Book big in blockchain nature distributed and decentralized, so storage every cryptocurrency transactions do not stored on a central server (Simoyama, et al., 2017). With its distributed and decentralized nature, blockchain is not need party third in verify or validate transaction data. Blockchain as book big own role as a database of transaction cryptocurrency finance. The collection of data that exists on the blockchain is more valuable and accurate Because Already verified.

Blockchain is technology that can used For ensure security and integrity information finance. In the context of ISAK 35, *blockchain* can used For verify every transaction finances carried out by the party politics and campaigns politics and reduce risk fraud or manipulation of financial data. With use technology efficient and reliable information this is the party politics and campaigns political can ensure information their finances serve in ISAK 35 is transparent, accurate and capable trusted. This matter will be very helpful in increase level trust public to they.

Application of Blockchain in reporting ISAK 35 finance can give a number of benefit for party politics and campaigns politics, among others as following This.

- a. High data security, *blockchain* constitute very safe technology and not easy cheated. A notes finance or saved transactions in blockchain no can changed or manipulated without authorization from all parties involved. _ In reporting ISAK 35 finance, *blockchain* can used For keep notes finance party politics and campaigns political with level very high security.
- b. Transparency and accountability high, deep reporting ISAK 35 finance, blockchain can also used For ensure transparency and accountability tall with possible all member party politics and campaigns political For own access to the same financial data. Financial data, transactions, and records others is able to accessed by parties outside such as auditors and regulators, so there is no space and opportunity for fraud or manipulation.

- c. Subtraction cost and time, in reporting ISAK 35 finance, blockchain can reduce costs and time required to collect financial data and prepare report finance. By using *blockchain*, all transaction will recorded in a way automatic and transparent, so No There is need For do several times the data entry and verification process.
- d. Better fund management efficient *blockchain* can used in management of campaign funds with more efficient and effective. With use contract clever or smart contracts, parties politics and campaigns political can set clear and measurable rules related with use of campaign funds. Campaign funds are also available melted in a way automatic based on rules that have been set, so No There is room for deviation campaign fund management.
- e. Increasing public trust, implementation deep *blockchain* reporting ISAK 35 finance can increase trust public to party politics and campaigns politics. With use transparent and safe technology, party politics and campaigns political can show to public that they Serious in operate transparency and accountability in management finance campaign politics.

By overall, usage *blockchain* in reporting ISAK 35 finance can give significant benefits _ for party politics and campaigns political in manage finance campaign political they. However, it is also important to remembered that use blockchain technology is a must done with notice standard applicable regulations and rules _ For ensure Maintained data security and privacy with Good.

THE USE OF INFORMATION TECHNOLOGY IN POLITICAL PARTY ACCOUNTING IN IMPROVING THE EFFICIENCY AND RELIABILITY OF FINANCIAL REPORTING BASED ON ISAK 35

Party political own role central in a democratic country. Through party politics, people as holder sovereignty, regulate direction country travel, channeling interests, and so on. Political party get ordination as one of the pillars of democracy. Idea presence political party in democracy thereby good but in the practice often experience distortion so that function in the realm public become not meaningful and formalistic. Role political party as means communication political only present moment certain, ie when approaching election time. By time, political parties separated with constituent and becoming limited attribution democracy procedural.

It's healthy democracy in a country often be marked with presence various political party as form freedom association, indeed competition regular between political party in fight over and defend power through Periodic elections, freedom _ expression and so on. Political party is one of the pillars of democracy.

Machine political party can walk Good if funding For various need party available and continuous. Usually, settings funding party stated in AD-ART which is also one formal requirements in establishment political parties. Article 1 Paragraph 5 mentions Political Party Finances is all rights and obligations political parties can assessed with money, in the form of money, or goods as well as all form wealth to have and become responsibility political parties. Every year, political party emit routine operational financing secretariat (managing office, administration parties, regular meetings, communication and so on) and education politics (course politics, cadre member political party in a way tiered and so on). Need funding the more grow when follow Election. At the moment that, everything ability political party will deployed For achieve winner status Election or sit in parliament. Printing attribute campaign done in a way mass start from t-shirts, banners, pamphlets, leaflets, stickers and others. Campaign rally politics in the field and mass media Of course just requires large funds. On the other hand, there are rule law about limitations and prohibitions donation For source finance political party as well as collection dues members who don't walk make political party experience difficulty funding or Sick finance. As a result, position political party become prone to intervention interest from personalization subjective member parties, bold personal and corporate donors pay big provided interest politics and business accommodated or fought for by political parties and so on. If funding status political party in condition healthy so enough big the opportunity Happy from grip baron or oligarchy compared to with the political party whose funding it is currently Sick. If a political party Already fell and was overpowered direct or No directly by the baron or oligarchy so moment that too, existence political party as a pillar of democracy has going to death. Political party dies, democracy dies. _

Article 40 Paragraph 3 letter (b) states funding political party other originate from legitimate contribution _ according to law. The type of donation in question is can in the form of money,

goods, and/ or service. Whereas type the contributor originate from individual member political parties, donations individual No member political parties and donations companies and/ or business entities. Type of donor This must use clear identity. _ For guard sovereignty and independence political party from intervention interests of donors Good individual nor company so made restrictions magnitude contribution and time period donation. Namely ; donation individual member political party arranged in AD and ART, for donation individual No member political parties, at most worth IDR 1,000,000,000.00 (one billion rupiah) per insider 1 (one) year budget ; and donations companies and/ or business entities, at most worth IDR 7,500,000,000.00 (seven billion five hundred million rupiah) per company and/ or business entity in 1 (one) year budget, where the settings loaded in Article 35 Paragraph 1. Arrangements question restrictions donation with time _ a year have weakness ie If happen condition Where A or a number of company or somebody or some non- party people every donate regularly every year 'to party certain or all parties

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REALISASI PENGGUNAAN DANA BANTUAN KEUANGAN PARTAI POLITIK


Tahun Anggaran 2020
Periode 1 Januari s.d 31 Desember 2020

No.	Jenis Pengeluaran	Volume	Realisasi
A	PENDIDIKAN POLITIK	12 Bulan	Rp 7.516.466.426
B	OPERASIONAL SEKRETARIAT	12 Bulan	
	1. Administrasi umum		
	a. Keperluan ATK	12 Bulan	Rp 305.045.077
	b. Rapat Internal Sekretariat	12 Bulan	Rp -
	c. Perjalanan Dinas dalam rangka pelaksanaan tugas dan fungsi partai politik	12 Bulan	Rp -
	d. Transport untuk mendukung kegiatan operasional sekretariat	12 Bulan	Rp -
	e. Pengadaan barang inventaris	12 Bulan	Rp 1.424.015.000
	f. Sewa Kantor	12 Bulan	Rp 1.704.000.000
	g. Honor tenaga administrasi	12 Bulan	Rp -
	2. Langganan Daya dan Jasa		
	a. Telepon, Internet dan Listrik	12 Bulan	Rp 474.028.497
	b. Air minum sekretariat	12 Bulan	Rp -
	c. Jasa pos dan giro	12 Bulan	Rp -
	d. Surat Menyurat	12 Bulan	Rp -
	e. Media cetak dan Elektronik	12 Bulan	Rp 48.972.000
	3. Pemeliharaan data dan arsip	12 Bulan	
	a. Penyimpanan data elektronik	12 Bulan	Rp -
	b. Penyimpanan data manual	12 Bulan	Rp -
	4. Pemeliharaan Peralatan kantor	12 Bulan	
	a. Pemeliharaan peralatan elektronik sekretariat	12 Bulan	Rp -
	b. Pemeliharaan peralatan inventaris kantor sekretariat	12 Bulan	Rp 21.136.000
	Jumlah		Rp 11.493.663.000

Menyetujui,

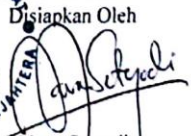

Ahmad Syaikhul
Presiden PKS

Mengetahui,


Unggul Wibawa W.Ak
Wakil Bendahara Umum

Jakarta, 25-01-2021

Disiapkan Oleh


Nova Setyadi
Staf Akuntansi



**LAPORAN PERTANGGUNGJAWABAN
BANTUAN KEUANGAN PARTAI POLITIK DPP PKS
TAHUN ANGGARAN 2020**

Laporan pertanggungjawaban penerimaan dan pengeluaran bantuan keuangan partai politik sebesar Rp. yang telah diperiksa Badan Pemeriksa Keuangan pada tanggal bulan tahun sebagai berikut:

No.	JENIS PENGELUARAN	JENIS KEGIATAN	VOLUME KEGIATAN	REALISASI (Rp)	KETERANGAN
1	2	3	3	5	6
A	PENDIDIKAN POLITIK				
	sesuai dengan tugas dan fungsi partai politik serta peraturan perundang-undangan yang mengatur mengenai pendidikan politik.			Rp 7.516.466.426	
B	OPERASIONAL SEKRETARIAT				
	1. Administrasi umum				
	a. keperluan ATK;			Rp 305.045.077	
	b. rapat internal sekretariat;			Rp -	
	c. perjalanan dinas dalam rangka pelaksanaan tugas dan fungsi partai politik;			Rp -	
	d. transport dalam rangka mendukung kegiatan operasional sekretariat;			Rp -	
	e. pengadaan inventaris kantor			Rp 1.424.015.000	
	f. sewa kantor; atau			Rp 1.704.000.000	
	g. honor tenaga administrasi.			Rp -	
	2. Langganan Daya dan Jasa				
	a. telepon, internet dan listrik;			Rp 474.028.497	
	b. air minum sekretariat;			Rp -	
	c. jasa pos dan giro;			Rp -	
	d. surat menyurat; atau			Rp -	
	e. media cetak dan elektronik.			Rp 48.972.000	
	3. Pemeliharaan data dan arsip				
	a. Penyimpanan data elektronik;			Rp -	
	b. Penyimpanan data manual.			Rp -	
	4. Pemeliharaan Peralatan kantor				
	a. Penyimpanan data elektronik;			Rp -	
	b. Penyimpanan data manual.			Rp 21.136.000	
C	SALDO			11.493.663.000	

Mengetahui :
PRESIDEN

(AHMAD SYAIKHU)



BENDAHARA UMUM

(MAHFUDZ ABDURRAHMAN)

MENTERI DALAM NEGERI,
REPUBLIK INDONESIA

ttd
(TITO KARNAVIAN)

CONCLUSION

ISAK 35 is A standard accountancy international published by the International Federation of Accountants (IFAC). ISAK 35 discusses about disclosure information finance party politics and campaigns his politics. Standard This designed For help party politics and its auditors For serve report transparent and trustworthy finance. _ ISAK 35 provides clear guidelines _ about disclosure information finance party politics and campaigns politics to become transparent and trustworthy. According to ISAK 35 report finance covers (1) Report position finance aim For provide information about assets, liabilities, assets clean, and information about connection these elements in time certain. (2) Report income comprehensive aim show the amount of surplus (deficit) and income comprehensive other. (3) Report change asset net serve information comprehensive income the in accordance with class asset the net. (4) Report cash flow objectives For serve information regarding cash receipts and disbursements in One period. (5) Note on The Financial Report (CaLK) outlines disclosure policy which is required to cause report finance other must served.

A number of technology efficient and reliable informatics in reporting finance in ISAK 35 is as following this (1) Enterprise Resource Planning (ERP) is a software that can help party politics and campaigns political integrate various function business like accounting, finance, logistics, and sourcing Power man. (2) *Electronic payments* such as bank transfer or card credit can speed up the process of receiving and disbursing funds as well as makes it easier recording transaction finance in real time. (3) *Cloud computing* possible party politics and campaigns political store financial data they online and can accessed Where have you been with Internet connection. (4) *Big data analytics* can help analyze financial data and search pattern as well as related predictions _ with campaign funds politics. (5) *Blockchain* is technology that can used For ensure security and integrity information finance.

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