



Corporate political responsibility (CPR): an attempt to make a democratization of political parties in Indonesia

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Abstract

This study discusses the political responsibility of the company as a form of democratization of the financial of political parties in Indonesia. Political parties have a fundamental role in democratic society. However, the strategies cannot be delivered properly. Structural and financial equilibrium causes political parties failed to carry out the government functions between the government and the governed. One of biggest expenses in a political party is the cost of the campaign. Cost campaigns are the responsibility of political parties, which is greatly affect the internal finance of political parties participating in the election, it is very necessary to find the alternatives that exist in Law No. 7 of 2017. One of the alternatives is from entrepreneurs engaged in mass media both print and electronic. This research uses normative research by using primary and secondary sources. The primary sources that used are Act No. 7 of 2017 and other legislation. The result of this research is Media which is one of the instruments of political infrastructure that can control democracy, and also need political information especially before the election to provide accurate information to the public. Corporate Political Responsibility (CPR) can be various forms, among others, employers must provide a campaign schedule to all political parties to display in their media, CPR can take the form of funds such as CSR in the form of money that can be managed alone by political parties.

Keywords: CPR, political parties, election.

Introduction

Political parties originally came from Western European countries. Amid with the widespread of notion that the people are a factor to be reckoned with embraced in the political process. Therefore, political parties have been born spontaneously and evolved into a liaison between the people and the government. Thus, the birth of political parties is due to the need of government in getting support from the public in making a policy. If the parliament must go directly to the community in capturing the aspirations, then the effectiveness of parliament work is less secure. For that, it takes a political organization that will help the government in fulfilling the wishes of the community. Political party is actually a vehicle, whose function is to unite people who have the same vision and mission in the implementation of the state¹.

Carl J. Fiedrich on Miriam Budiarmo defines a Political Party "A group of people who are organized in a stable manner with the aim of seizing or retaining control of the Government for the leadership of his party and on the basis of this mastery of an initiative and material benefit to its members". Meanwhile, according to Roger F. Saltou in Sofyati Rahmat Knowing Political Parties, Political Parties are "somewhat organized groups of citizens, acting as a political entity by utilizing their power to vote, aiming to rule the government and carrying out the general policy they create"².

The nature of political parties is the acquisition of power on behalf of the people through elections. When winning the elections, as soon as possible they will hold a power through the decision-making (executive) and policy-making (legislative) channels. Every decision made by a political party through these two channels are always on behalf of the people and has a wide impact on people's lives. Therefore the political party should ensure that its actions are done for the people it represents, clear from money politics and the influence of vested interest group².

In fact, it is very difficult to release a political party from the influence of interest groups because the life of a political party depends on the contribution it receives. It is easy for interest groups to influence political parties through donations. When it happens, the orientation of a political party is no longer for the people but for the interests of its donors. Therefore, the restriction of donations to political parties is absolutely necessary.

In addition, transparent and accountable financial statements can avoid money politics because every income and expenditure will be recorded and clearly informed. As a result, political actors will not be able to allocate the money of political parties for purposes that cannot be accounted for or against the prevailing laws and regulations. The incidents in which political actors are handing out money to influence voters are no longer possible. Transparent and accountable financial statements will

also avoid the use of public facilities for the benefit of certain political parties. It is because such financial statements should be separated and detailed of each fund or facility that obtained.

Democratic political processes cannot take place without financial resources. Without adequate funds, political parties will not be able to organize themselves, politicians will not be able to communicate with the public and election campaigns will not be able to be implemented. In short, political parties require substantial funds to carry out their functions, both as a bridge between the public and the state as well as the participants of the election⁴.

Based on the experience of democracy in the world, there are three alternative sources of funds for political parties. First, it came from the internal parties such as membership dues. The donations obtained from party cadres who sitting in legislative or executive bodies and business entities established by parties. At first, all the financial needs of political parties are met by membership fees. The strong ideological ties between political parties and members make it difficult for political parties to raise funds from members. But in line with changes in the social structure of society and the structuring of an increasingly complex system of democratic governance, there are now virtually no political parties that live fully from membership fees.

Second, it came from private sector, such as donations from individuals (including rich people, rich families), private business entities, organizations (such as lobbying organizations), and community groups. Third, it came from the state (public funding), namely from the State Budget and the Regional Budget (*APBD*) either directly or indirectly allocated to the political party. Assistance from the state to the political parties is a natural thing, since almost all countries subsidize the political parties. For example are Germany, USA, Portugal, Czech, England, South Africa, and Philippines⁵.

From the various sources of funds that received, most political parties only have financial statements coming from *APBN* and *APBD*. Political parties are quite obedient to make the report because the report is important to determine the next financial fund. If the report is not made, then the next financial aid will be reduced. Unfortunately, political parties are often late in delivering the report. Although late, the government, through the Ministry of Home Affairs (*Kemendagri*) is still disburses the budget for political parties in the next year⁶.

In the context of strengthening the accountability of state finances related to political activities, the Supreme Audit Agency (*BPK*) has conducted an audit of the financial management of political parties, whose revenues are derived from *APBN* / *APBD*. Meanwhile, for Audit of Annual Financial Statements does not come from *APBN* / *APBD*, also on Campaign Fund Report conducted by Public Accounting Firm (*KAP*).

In accordance with Article 34A of Law Number 2 Year 2011 concerning Amendment of Law Number 2 Year 2008 on Political Parties, it is stated that political parties are obliged to submit accountability reports of receipts and expenditures sourced from *APBN* and *APBD* funds to *BPK* periodically 1 (one) year to be audited no later than 1 (one) month after the fiscal year ends.

The authority mandated in Law Number 2 Year 2011 is in line with Law Number 15 Year 2004 regarding Audit of the Management and Responsibility of State Finances, in which the *BPK* has the authority to conduct audit on the management and responsibility of state finances. The role of *BPK* in examining the financial management of political parties is important because it begins from clean, transparent and accountable political parties⁷.

Currently, the financial administration of political parties seems not yet orderly. Almost all political parties report that the use of financial assistance does not match with the designation. Accountability reports are sometimes, in a very simple format on a piece of paper. In addition, many political parties do not submit accountability reports. In fact, the accountability report format of the use of financial assistance funds is very simple as stipulated in Government Regulation Number 5 Year 2009 on Financial Assistance to Political Parties which clarified again by the Regulation of the Minister of Home Affairs Number 24 Year 2009 on Guidelines of Procedures for Calculation, Budgeting in *APBD*, Submission, Distribution, and Accountability Reports on the Use of Financial Assistance for Political Parties⁸.

If we try to dissect the regulations related to political parties, we will find some references that can be used as a reference for how political party governance, especially in accountability and financial transparency. Law no. 2 year 2011 as amendment of Law no. 2 year 2008 mentions a number of important points, one of which changes article 39 states: "The financial management of political parties is further regulated in the *AD ART*" is changed to i. "The financial management of political parties is done transparently and accountably". Demands for accountability and transparency are further stipulated at the next point: ii. The financial management of political parties as referred to in paragraph (1) is audited by public accountants and periodically announced. The next verse also mentions how political parties should at least provide a report on the realization of the budget of political parties, balance sheet reports, and cash flow.

The financial statements of political parties are presented as a form of accountability of the public funds they have used and as a form of compliance with the provisions of the Act (Law No. 31 of 2002). Particularly related to the political accounting of political parties is form over substance, not substance over form. Under the provisions of Form over substance, political parties must record their financial transactions based on the provisions made by the *KPU*, but if there are matters that have not been

included in the provisions of the *KPU*, the accounting of political parties can be based on generally accepted by standard accounting.

The basis for the preparation of the Financial Accounting System Guidelines for Political Parties is *PSAK 45* on standard accounting for non-profit entities. This provisional *PSAK 45* is a standard for accounting of political parties prior to the enactment of specific standard accounting applicable to political parties. The complete composition of the party's financial statements consists of: i. Statements of financial position, ii. Activities report, iii. Statements of cash money, iv. Notes the financial statement⁹.

The complete composition of the party's financial statements should include all information required by *PSAK 45* also the other *PSAK 45* which is generally applicable to all types of business. Therefore, the others *PSAK* will be applicable as long as certain matters are not regulated in *PSAK 45*. The phenomenon of the majority of political parties that submitted last minute campaign funding report, in the website of Indonesia Corruption Watch / ICW (2/2/2014), is considered to indicate weak administrative management. Political parties do not seriously present the campaign funding reports. Political parties are still considered merely meet the formalities rather than seriously report every dollar that flows into the cash. The *KPU* should be more firmly crack down on rogue political parties. Therefore, the danger of illicit funds being used as the cost of the campaign still lurks the Election in 2014¹⁰.

In the Indonesian Corruption Watch Website / ICW Ibrahim Fahmy from Transparency International Indonesia in a press conference at ICW, "If these illegal funds come in, this election candidate's account will be a very soft entry point. The result of corruption, a dark business, is very likely to enter through the candidate's account". According to him, the current campaign fund of political parties cannot describe the actual political party finances¹¹.

The political parties that participating in the election are not serious in presenting campaign funding reports. There is no special account specified. For example is the note of assets of the political parties. In *Nasdem*, there is no candidate record, this can be traced from the report of donors that are not detailed and not in accordance with the format stipulated by the General Election Commission (*KPU*) through the *KPU* Regulation (*PKPU*) no. 17 Year 2013.

Do not let this quarterly campaign reporting report be merely a mere administrative requirement. Like seeds, political parties as seeds spreaders, if there are seeds rotten there, then it will make rot the election. Guarding the campaign funding of political parties is a form of keeping the government and democracy not to be hijacked by political *cukong*. If illegal funds infiltrate as a campaign expense, these "generous" donors may be getting remuneration like *APBN* projects. We will be able to see the

advantages and conveniences given to the donors¹². Assessing Campaign funding sources must be legally valid. Not from the crime of money laundering and money laundering crime. The phenomenon of 2013 is a difficult corruption case is not said to be cut by political funding¹³.

The election in 2019 is a change of political and economic configuration behind political parties not wanting to surface, but its influence comes through campaign funds. This is where the new configuration takes place. The political corruption preceded by the absence of restrictions on "investment" practices. Corruption affects policy. Giving money by breaking the law? This should be our concern. Election Commission has not touched this region. In fact, the Center for Tracking and Analyzing Financial Transactions (*PPATK*), has been keen to ask for account numbers of political parties and legislative candidates who will fight in the upcoming April elections. All the political parties do not understand how to make a report. This report seems improbable, merely to upset the administrative duties and formalities¹⁴.

Although all candidates' contributions are listed, they do not follow the requirements of article *PKPU* 17/2013. All the donations are placed in the service column. This service is not standardized. There are many components to be reported, both with individual and group contributors. Beside the identity and NPWP, they must include data proving that donation funds come from a *halal* source. The obligation to include this identity is classified in article 19 of *PKPU*. 17 In 2013. Besides being perfunctory, there are four missing columns from the political party campaign fund report form, namely: NPWP column, clear identity, verification of the fairness of the donation and verification of donor background. Perhaps the problem arises because of the *KPU* might not be giving any socialization to fill these tables. In addition, there is no political party has a special account for campaign funds. Actually, Law no. 8 Year 2012 on Legislative Election requires election participants to submit campaign funding account statements¹⁵.

It also injured election verification requirements, in which campaign funding accounts must have been recorded when the *KPU* verified the political parties ahead of the election. In the past, ICW formally encouraged the *KPU* to ask the political parties participating in the election to fulfill this obligation. However, the *KPU* seems to think that this is not his problem. This is very disappointing. In fact, the basic purpose of campaign funding is that the election is not influenced by the dark funding sources that will make the democracy dark as well. The *KPU* should not regard this as merely the execution of the stages of formality, but pay attention to the quality as well. The initial report submission of the first phase campaign funding is bad. The *KPU* can be assertive and more 'fierce' by giving an assessment of the political party report. In accordance with *PKPU*, if it is still bad, then return it to the political party for repair. If still not corrected, the public can judge that this report is unacceptable¹⁶.

Table-1: Funding cost of political party campaign in 2013¹⁷.

| Partai Politik | Dana Kampanye Pemilu 2009 | Dana Kampanye Pemilu 2014 |
|-----------------|---------------------------|---------------------------|
| Partai Gerindra | 308.770.923.325 | 144.000.000.000 |
| Partai Demokrat | 234.632.119.225 | 135.000.000.000 |
| Partai Golkar | 142.906.032.921 | 75.037.763.861 |
| PKS | 36.2586.788.361 | 32.000.000.000 |
| Partai Hanura | 19.197.263.575 | 135.528.000.000 |
| PAN | 17.858.157.150 | 86.342.968.557 |
| PDIP | 38.944.436.113 | 130.000.000.000 |
| PKB | 3.609.500.000 | 54.204.938.236 |
| PPP | 18.338.239.000 | 45.000.000.000 |
| PBB | 10.953.625.927 | 29.6000.000.000 |
| PKPI | - | 19.000.000.000 |
| Nasdem | - | 41.186.935.500 |

Research Problem: Based on the background above, then the formulated of the problem to be studied is How does the process of Corporate Political Responsibility in Indonesia?

Research Objective: This study aims to analyze the practice of Corporate Political Responsibility in Indonesia.

Research Method

This research is using qualitative research and normative juridical research. The approaches that used in this research are statue approach, case approach, and comparative approach¹⁸.

The first statutory approach is done by reviewing all laws and regulations relating to the legal issues being addressed. For this study, the law approach provides an opportunity for researchers to study whether there is consistency and conformity between a law and other laws or between laws with the Constitution or between regulations and laws relating to financial arrangements on Political Parties. The result of this study is an argument to solve the issues faced.

Second, the historical approach is done by examining the background of what is learned and the development of the arrangements on the issues at hand. Such a study is required by the researcher to reveal the philosophical this historical approach is needed to reveal the philosophical foundation and mindset when something learned is born has relevance to the present.

Third, the conceptual approach is compares between the views and doctrines that develop for law research. By studying the views and doctrines in law science, the researchers find ideas that will rise to the legal notions, legal concepts, and legal principles to understanding of these views and doctrines is the backdrop for the researchers in developing a legal argument in solving the issues studied. The materials that used in this study are primary, secondary and tertiary materials.

Discussion

Money in politics is a necessity. Money is the living being of political pulse. It is a necessity because without money politics, it will not develop and eventually die. But money politics is something that should be far from everywhere because it can cause undue influence for the life of the state and endangers and destroys the image of a hard-won democracy. However, in reality these two aspects are often not understood and misunderstood by the elite and the administrators of political parties. As a result, ways of raising and managing finances in political parties often seem unnatural, closed and colored various kinds of irregularities here and there.

The financial sources of political parties according to Law No. 7 of 2017 are from: i. Membership dues; ii. Legitimate contributions by law; and iii. Financial assistance from the State Budget / Revenue and Expenditure Budget.

One of the source of funds for political parties is membership fees. At first, political funding both operational funds of political parties and campaign funding were obtained from contributions of each member of a political party. The existence of a strong ideological relationship between members and political parties as a means of ideological struggle, causing members to voluntarily make donations, both material and non-material to political parties. The party has a broad mass base that will get large funds even though the contribution value per member is small. But as the ideological relationship diminishes between members and their political parties, the character of mass-based political parties begins to fade and disappear so that almost no party can survive on the basis of membership fees. Though the needs of political parties will never diminish funds, even continue to grow as the intense competition between parties.

In Law Number 7 Year 20017 individual contributors are extended to non-members and individual members. As with business entities, donations from non-member contributors are also limited. However, individual donations of members are left open so they can contribute as much as whatever the political party needs. This resulted in the strong influence of money owners who became political parties.

The contribution of political parties which is the amount of contributions is determined internally by political parties. There is no amount required by law on the amount of membership

fees. In the practice, there are not many political parties that run this mechanism on a regular basis, this is because there is no constitution or statutes of the political parties that regulate on that matter so that in practice that occurs is the dues obtained based on the voluntary heart of its members. Others fundraising are obtained from private party fundraisers, political parties make their members sit in the legislative and executive bodies with the intention of being a contributor. The legal basis used to withdraw the donation is a party meeting at the central level.

The financial resources of political parties are members' contributions, donors and assistance from the state. Since the citizens were freed to establish political parties before the 1999 election until the 2009 election, there is no single political party managed to collect membership fees. Most of the funds come from donors, both individual contributors and business entities. However, if the list of political party contributors and list of campaign finance donors (which had been reported by the KPU) has been traced, then the amount of funds reported is less than the actual estimated cost of political parties each year, or the cost of campaigning during the election period.

This means that the funds collected by political parties, either to finance annual operations or for campaigns are largely derived from illegal sources. First, the funds come from donors, but the value exceeds the limits set by the law so that political parties do not report them openly. Second, the funds are collected by legislative and executive party cadres, who have the authority to make decisions and policies. The cadres and donors relate under the shadow of anticorruption regulations through budget and tender games, the election of public officials, and policy formulation.

Another source of funding from political parties that is rarely noticed, namely the financial support of political parties from the state, or state subsidies. The purpose of the political party's financial assistance is to maintain the independence of political parties. Because if the funding needs of political parties are more filled with contributors, then political parties tend to pay attention to the interests of donors rather than the interests of members or the people in making decisions or policies. When it happens, the position and function of political parties as a vehicle to fight for the interests of members or the people become unreal. This is where the strategic value of financial aid of political parties from the state able to maintain the independence of political parties in order to fight for the interests of members and the people.

The use of financial support for political parties is used as a support funding for political education activities and operational secretariats of political parties. Furthermore, Article 23 states that such political education activities are related to: a. raising awareness of the rights and obligations of the people in the life of the community, nation and state; b. the increase of political participation and community initiative in the life of society, nation and state, and the increase of independence, maturity, and

building the character of the nation in maintaining the unity and integrity of the nation and the activity of political education are carried out by paying attention to justice and gender equality to build ethics and political culture in accordance with *Pancasila*. But if the financial aid of political parties from the state budget is only 1.3% of the total requirement of political parties each year, what is the meaning of the aid? Obviously, such assistance does not mean anything in maintaining the independence of political parties. In fact, as expressed by the officials of political parties, such assistance is only troublesome. This is because political party administrators have to work hard to make a financial report on the use of political party aid funds (something that is ordinary), but because it is not a tradition, it becomes a big problem for political party officials.

It is undeniable that the election we are currently undergoing is a high-cost election. The phenomenon of the political costs of this election shows that democracy in Indonesia still seems very elite and expensive. The high cost can not only burden the APBN or APBD but also burden the participants of the election itself. The high cost that burden the APBN or APBD is caused by the implementation of the election itself is not effective and efficient. While the high costs that burden the election participants are caused by the electoral system that forces the election participants to spend deep to carry out the campaign.

The problem which is involving in fundraising is one of the causes of the emergence of various kinds of problems faced by political parties. In a political party, the availability of a large and smooth source of funds is an indispensable necessity. It cannot be denied that political parties need funds to survive in the political arena. When a political party faces a financial crisis, it is possible that all sorts of ways will be done including by pledging party ideology into a pragmatic party.

In order to fulfill the needs of the elections, political parties are ultimately unable to rely solely on sources of funding from members or from the state. The phenomenon that occurs political parties received many contributions from individuals even from legal entities, especially on business-oriented.

The situation is a dilemma, on the one hand, the party needs a large and fixed cost to finance operations and win the election. However, on the other hand, such donations can disturb the independence of political parties in fighting for the interests of the people. The large amount of funding from the contributors has made political parties have a very high dependence on them so that it is feared that the political parties prefer the interests of the donors compared to the interests of the people.

According to, presented in an international seminar at law Faculty of UMY and Bawaslu RI, one of the biggest expenses of political parties is the cost of campaigning through the media. To bridge the interest between the mobile entrepreneur and the political party, it would be better if there is a kind of Corporate Social Responsibility or social responsibility provided by the

media entrepreneur to a political party. In order to ease the burden of campaign costs that must be borne by political parties, it would be better to hold a Corporate Political Responsibility as a form of political responsibility of media entrepreneurs who are only given to political parties¹⁹.

As discussed earlier, the actual campaign of political parties is not merely to build public opinion on the electability of legislative candidates or presidential and vice presidential candidates as well as to the political parties. But in fact, the entrepreneurs especially in the field of mass media also gained great advantage in this process even based on the experience of elections in 2014 yesterday precisely create "media war" which raises its own image for media. Therefore, to realize the democratization of the political party finances, it is necessary to be generated contributions from business actors engaged in mass media.

The idea of CPR is actually emerging from the phenomenon of CSR, which has been applied in a company although it is not all companies run it because of less strict sanctions and less law enforcement. Understanding CSR in Article 15 letter b of Law Number 25 Year 2007 on Capital Investment stated, "Every investor is obliged to carry out corporate social responsibility", in the explanation of the article mentioned the meaning of corporate social responsibility is the responsibility which attached to each investment companies to create a harmonious, balance and appropriate relationship with the environment, value, norm, and culture of local communities.

Corporate social responsibility is basically a concept when companies decide to join voluntarily to create a better society. Corporate social responsibility can represent by the contributions from companies to society through its business activities and its social investment. This is also to connect the concept of sustainable development to the company's level²⁰.

If Corporate Political Responsibility is translated as Corporate Social Responsibility, as defined above, it is understandable that companies which are engaged in the media have political responsibility to participate in political education submitted by political parties to the public. This shows the company's political responsibility to create a harmonious relationship between voters and candidates. The phenomenon of elections in 2014 can be said of the unhealthy media competition between political parties and their cadres, thus creating a less harmonious relationship between political parties with certain media that become the competitor of the company's owner. This also gives rise to bad political education for voters, because they can be influenced by public opinion formed by the media. So the voters only know the candidate leaders through campaigns conducted in the media.

With the existence of Corporate Political Responsibility, can bridge the interests of business actors engaged in the media with the interests of political parties in carrying out its role to provide

good political education to the voters. Concepts or designs offered through Corporate Political Responsibility offered by Jimly and developed by the author can be through several ways: i. It can take the form of a fund like CSR or money that can be managed by a political party itself. This can help the finances of political parties to carry out political activities. As discussed earlier, the cost of elections is higher, but the financial condition of political parties cannot rely solely on the sources of funding set out in the Act. As a consequence of funding such as CSR, the political party must provide a transparent CPR report and be accessible to the public. ii. CPR is a percentage of broadcast hours or coverage of political activities for the interests of political parties. Each political party is granted the same right to campaign in a media determined percentage and schedule by the media owner, free of charge. This of course can help the finances of political parties especially to meet the cost of a very expensive campaign. It can also help the neutrality of the media against political parties, in order to avoid the interests of capital owners with the interests of political parties. iii. CPR can be taken from corporate profits that are already budgeted every month or every year in the company's report.

The authors argue that if studied further the existence of this CPR has advantages and disadvantages. The advantages include: i. CPR giving a positive impact on the media indirectly is one form of promotion that will build a good image of the public, because smart voters will choose quality media, so the more attention the higher and the longer the public. Thereby, increasing public confidence against his company hopefully can make the media be more neutral in supporting certain political parties. ii. From the financial aspect, it is expected that CPR can ease the burden of political parties to organize its activities in the framework of political education for the community. Political party finances are more focused on political activities other than campaigns, thereby its reducing the burden of political parties. Only the consequences must be accepted by political parties must provide financial reports and political activities that have been done in a transparent and accessible to the public, so that the financial transparency of political parties is more democratic. iii. The voters can really choose a political party that fits with their vision and mission, also can be elected qualified candidates. It is hoped that there will be no coercion or intimidation by political parties or the media to win votes in the campaign process. So that the election principles *LUBER* (direct, public, free, and confidential) and *JURDIL* (honest and fair) can be held, which create democratization in Indonesia be more democratic. iv. Positive impact on the implementation of elections will be more integrity and quality, because the election problem is actually sourced from the election participants. So, that can alleviate the election organizers can primarily minimize the conflict both vertical and horizontal between political parties and between fellow candidates.

CPR also has weaknesses such as: i. Legally, Indonesia does not have any regulation related to CPR. Seeing the condition of CSR, in the Law of Limited Liability Company has weakness in

enforcement, so until now there are many entrepreneurs who have not implemented CSR. The concern arises with the existence of this CPR will add a burden for a company, especially in the mass media both print and electronic. Probably, they will refuse to apply this CPR. ii. The Concern arises that the media will be politicized by political parties for their own interests. So it will even lead to the domination of political parties against companies that engaged in print and electronic media. iii. The legislation process in making the rules takes a while and the coordination with all election observers which may also have difficulty in building the same perception.

Conclusion

Based on the discussion above, it can be concluded that Corporate Political Responsibility as an alternative source of funding political party is needed. It given by the high cost of campaigns and the financial condition of political parties that are not only for campaign activities, so that the public participation, especially business actors engaged in mass media can help realize the internal financial transparency of political parties can be more democratic.

Suggestion: i. Towards to 2019 election, a discussion on the regulation of corporate political responsibility as a form of media responsibility to participate in the election is needed. ii. It is expected that the socialization of corporate political responsibility will be implemented immediately if the regulation has been authorized by the government, so that business actors, especially those engaged in the media, can manage the financial condition in the company. It needs to do the education and drafting of financial statements for party leaders organized by the government or the General Election Commission.

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