

ANALYSIS OF DIFFERENCES IN PERCEPTIONS OF CAMPAIGN FUND QUALITY BETWEEN POLITICAL PARTIES AND THE GENERAL ELECTION COMMISSION IN SOUTH BARITO REGENCY

Roslina*

Study Program of Management Since, STIE Dahani Dahanai Buntok Kalimantan, Indonesia.

Received: 21/10/2025

Accepted: 28/12/2025

Published: 23/01/2026

Abstract: This study aimed to obtain information and empirical evidence of differences in perceptions of campaign funds quality between members of political parties and members of the electoral commission in South Barito Regency. The population in this study are Political Parties on DPRD and the Election Commission of South Barito Regency. The sample was selected using saturated sampling techniques by using all of the population to be sampled. The amount of members in Political Parties on DPRD was 25 people, members and staffs of Election Commissions was 25 people. Data was analyzed using SPSS 25 for windows. This research proves that there was a distinct of perception regarding the knowledge of campaign funds. The second test proves that there are different perceptions about the accountability of Campaign Funds. The third testing proves that there are different perceptions about the ethical conduct of Campaign Funds.

Keywords: Difference Perception, Campaign Funds, Knowledge, Accountability, Ethical Behavior.

I. Introduction

A good democracy can create healthy political parties through honest and fair elections. The democratic system requires large amounts of funding for the state, which is a consequence of a democracy that is run to accommodate the aspirations of the people (Akili & Achmad, 2023; Sahoo, 2022; Suhardi, 2003). Funding influences political competition and becomes a major resource for political party candidates who want to win or retain power (Kenig & Atmor, 2019; Le et al., 2024; Rabie & Elliyana, 2019; Virananda et al., 2021). Elections require large amounts of funding to function. Elections also require political party candidates to spend large amounts of money on campaigning (Clark, 2023; Ismaili, 2024). The phenomenon shows that political parties still receive campaign funds from sources whose identities are unclear. This causes political parties to be non-transparent in reporting their campaign funds to the general election commission and the public.

According to KPU Regulation Number 14 of 2024, Election Campaign Funds are all receipts and expenditures used by election participants to finance campaign activities during the campaign period, namely a number of costs in the form of money, goods, and services used by Election Participants to finance Election Campaign activities. The limits on campaign fund contributions are regulated in KPU Regulation No. 14 of 2024, namely that Political Parties participating in the election that receive contributions from other parties in excess of Rp. 75,000,000.00 (seventy-five million rupiah) and/or contributions from other parties and/or contributions from other groups, companies, and/or non-governmental entities exceeding Rp. 750,000,000.00 (seven hundred and fifty million rupiah) are prohibited from using the excess funds.

The phenomenon that occurs is that many campaign finance reports are still made carelessly without regard to applicable laws and regulations, and there are still those who do not submit campaign finance reports (Rismawati et al., 2026). The political party funding transparency index created by Indonesia Corruption Watch (2014) shows that the majority of political party members do not yet understand political party funding transparency and only promise to provide funding reports.

The main objective of campaign finance regulations is to make party income and expenditure more transparent to both regulatory authorities and the public, and to reduce incentives to seek financial sources that could distort the political agenda (Irlandi, 2025; Köppl-Turyna, 2014; Sule et al., 2022). Campaign finance restrictions are imposed to reduce the possibility of money politics during democratic elections (Gilens et al., 2021; Goel & Nelson, 2024; Khamitov et al., 2023).

In the 2024 simultaneous general elections, in South Barito Regency, there were two political parties whose campaign finance reports were incomplete and one political party that did not report its campaign finances. This is an example of the lack of transparency and accountability of political parties' campaign finances to the public.

Based on the above background, the following issues can be formulated:

- 1) Is there a difference in perception regarding knowledge of campaign funds between members of political parties and members and staff of the general election commission?
- 2) Are there differences in perception regarding the accountability of campaign funds between political party members and

*Corresponding Author

Roslina*

Study Program of Management Since, STIE Dahani Dahanai Buntok Kalimantan, Indonesia.

This is an open access article under the [CC BY-NC](#) license



members and staff of the general election commission?

- 3) Are there differences in perception regarding the ethical behavior of campaign funds between political party members and members and staff of the general election commission?

II. Literature Review

The theories underlying this study are as follows:

2.1 Agency Theory

Meckling & Jensen, (1976) define an agency relationship as a contract between a principal and an agent involving the delegation of decision-making authority to the agent. The first agency problem arises due to: (a) conflicts resulting from differences between the principal's objectives and the agent's objectives, (b) the principal's difficulty in confirming the facts carried out by the agent (Eisenhardt, 1989).

Agency costs are grouped into three types (Meckling & Jensen, 1976), namely:

- 1) The monitoring expenditure, which is the cost incurred by the principal to monitor the agent's behavior.
- 2) Bounding expenditure, which is the cost incurred by the agent to establish and implement mechanisms that ensure that the agent will act in accordance with the principal's interests.
- 3) Residual loss, which is a decline in the level of prosperity of both the principal and the agent caused by the agency relationship.

Three basic assumptions about human nature (Eisenhardt, 1989) are: (1) humans are individualistic and prioritize their own interests over those of others (self-interest), (2) humans have limited thinking regarding their views of the future (bounded rationality), and (3) humans always avoid risk (risk averse). Based on these assumptions, members of political parties or candidates, as human beings, are likely to prioritize their personal interests when taking action. This results in a conflict of interest between principals and agents.

2.2 Theory of Planned (Teori Perilaku Terencana)

- 1) The Theory of Reasoned Action was further developed into the Theory of Planned Behavior (TPB). The Theory of Planned Behavior is a conceptual framework used to explain the determinants of certain behaviors. According to (Ajzen, 1991), the central factor of individual behavior is that individual intention can influence that behavior. Three factors that can influence individual intention in behavior are (1) attitude, (2) subjective norm, and (3) perceived behavioral control.

A person may have various beliefs, but when faced with a problem, only a few of those beliefs can influence behavior. Only a few of those beliefs are dominant in influencing individual behavior (Ajzen, 1991). These dominant beliefs can be divided into three types, namely:

- 2) Behavior belief, which is a person's belief about the results and evaluation of the results of a behavior. Behavior belief can influence attitudes toward a behavior. These attitudes can be interpreted as a form of belief in accepting or rejecting a behavior. Its implementation in this study is that the community/funding organization believes that political parties are capable of being transparent in reporting campaign funds

to the General Election Commission.

- 3) Normative belief is a person's belief about the normative expectations of others, such as friends and family, and the motivation to achieve those expectations. These normative expectations form subjective norms. Subjective norms can be interpreted as a form of social pressure within a person to decide whether or not to do something. Its implementation in this study is that the community/organization providing funds to political parties expects political parties to be able to account for and report their campaign funds to the General Election Commission in accordance with applicable regulations.
- 4) Control belief is a person's belief about the existence of factors that support or hinder behavior or a person's perception of how strongly a person believes in these factors in influencing behavior. This control belief shapes perceived behavioral control. Perceived behavioral control can be interpreted as the ease or difficulty an individual has in performing a behavior. Its implementation in this study is that political parties have different desires from the community/organizations that provide campaign funds, so political parties are reluctant to report their campaign funds to the General Election Commission transparently.

2.3 Campaign Funds

Based on KPU Regulation Number 14 of 2024, Election Campaign Funds are all receipts and expenditures used by election participants to finance campaign activities during the campaign period, namely a number of costs in the form of money, goods and services used by Election Participants to finance Election Campaign activities, a number of costs in the form of money, goods and services used by Election Participants to finance Election Campaign activities. The reports that must be submitted by political parties participating in the election in relation to campaign funds (Marpaung* & Indrayani, 2024; Syamsuddin et al., 2024) are: Special Account Opening Report, Initial Campaign Fund Report (LADK), Campaign Fund Contribution Receipt Report (LPSDK), and Campaign Fund Receipts and Expenditures Report (LPPDK), which must be submitted periodically

Political party campaign funds as referred to in KPU Regulation Number 14 of 2024 are sourced from:

- 1) Political parties participating in the election;
Candidates for the DPR, provincial DPRD, and regency or city DPRD from the political parties concerned;
- 2) Contributions that are legal according to the law from other parties.

Campaign funds for election participants as referred to in KPU Regulation Number 14 of 2024 can be in the form of:

- 1) money;
- 2) goods; and/or
- 3) services.

Campaign funds in the form of goods as referred to above include living or non-living objects that can be valued in monetary terms based on the fair market price at the time the contribution is received. Campaign funds in the form of services as referred to above include services/work performed by candidates for the DPR, provincial DPRD, and regency/city DPRD, as well as other parties,

the benefits of which are enjoyed by Election Participants and can be valued in monetary terms based on the fair market price at the time the contribution is received.

The limits on campaign fund contributions are regulated in KPU Regulation Number 14 of 2024, namely that Political Parties participating in the Election that receive contributions from other individuals exceeding Rp. 75,000,000.00 (seventy-five million rupiah) and/or contributions from other groups, companies and/or non-governmental business entities exceeding Rp. 750,000,000.00 (seven hundred and fifty million rupiah) are prohibited from using the excess funds.

2.4 Accountability

Accountability is the obligation to provide accountability for the success or failure in implementing organizational policies, through accountability media that is reported periodically or incidentally (Bhanu et al., 2024; Eilstrup-Sangiovanni & Hofmann, 2024; Jacobs et al., 2021). Accountability is a form of responsibility to the people as the highest authority over all activities and the final results of state administration. Public accountability is the obligation of the agent to provide accountability, presentation, reporting, and disclosure of all activities under their responsibility to the principal who has the right and authority over such accountability (Greiling & Spraul, 2010; Martela et al., 2021). Therefore, it can be concluded that accountability is a form of responsibility for the authority that has been given in carrying out tasks that are reported periodically. There are two types of public accountability (Mardiasmo, 2002), namely:

1) Vertical accountability

Vertical accountability is a form of accountability regarding fund management activities to higher authorities.

2) Horizontal accountability

Horizontal accountability is a form of accountability directed at the wider community.

According to Mardiasmo (2002:22), the dimensions of accountability that must be fulfilled by public sector organizations are as follows:

1) Accountability for Honesty and Law

Accountability for honesty relates to the implementation of mandates given to public officials, in the form of avoiding abuse of office for other interests or unrelated personal interests. Legal accountability relates to the guarantee of compliance with applicable laws and regulations in the use of public funds.

2) Process Accountability

Process accountability relates to the suitability of the procedures used by organizations in carrying out tasks related

to accounting information systems, management information systems, and administrative procedures.

3) Program Accountability

Program Accountability relates to considerations regarding the achievement of predetermined objectives by taking into account alternative programs that can help minimize costs while still achieving optimal results.

4) Policy Accountability

Policy accountability relates to the responsibility of the Central Government and Local Governments for the policies that have been implemented and their responsibility to the DPR, DPRD, and the wider community.

2.5 Ethical Behavior

Ethical behavior is behavior or responses regarding moral rights and obligations as well as values of right and wrong that apply in the environment (Theresia Dwi Hastuti, n.d.). According to Griffin & Ebert, (2004), ethical behavior is behavior that is carried out with actions that are right and good in accordance with social norms accepted in society. Therefore, it can be concluded that ethical behavior is behavior that is in accordance with the ethics that apply in society.

The stages in applying ethical judgment to something that may occur in conducting business activities (Griffin and Ebert, 2003:113) are:

1) Gathering relevant information.

2) Identifying this information in order to determine the most appropriate moral values.

3) Making ethical considerations by assessing whether an activity or policy being evaluated is right or wrong.

One can use four ethical norms in determining ethical choices (Griffin and Ebert, 2003:114), namely:

1) Utility

The decision made can optimize the best results for those affected by the action or policy.

Rights Decisions made can respect the rights of those involved.

2) Justice

Decisions made can be said to be consistent with what is considered fair by each party involved.

3) Caring

Decisions made can be said to be consistent with the responsibilities of each party involved.

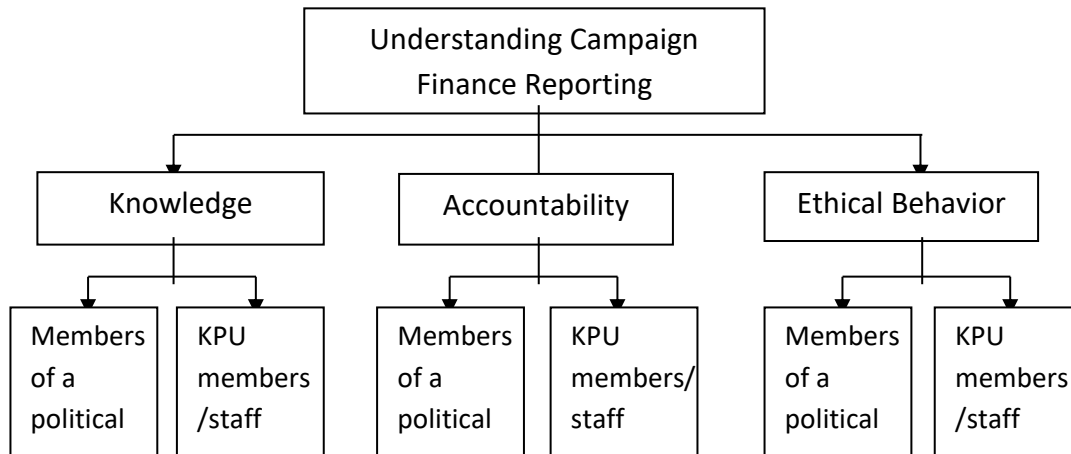


Fig.1 Research Model

III. Research Method

This research is a comparative causal study used to compare one variable with another variable, or the same variable between one group and another group, or compared at different times. The variables used in this study are knowledge, accountability, and

ethical behavior. These three variables are used to compare perceptions between members of political parties and members and staff of the General Election Commission. There are 25 respondents in this study from members of political parties in the South Barito Regency DPRD and 25 from members and staff of the South Barito Regency General Election Commission.

IV. Result

4.1 Operational Definition of Variables

Variable	Variable Concept	Indicator
Campaign finance knowledge	Pengetahuan tentang laporan pendanaan kampanye dan kewajiban pelaporan pendanaan kampanye.	1) Understanding the scope of task implementation. 2) Understanding the procedures established for task implementation. 3) Understanding how to implement tasks. 4) Appreciating the responsibilities of the tasks assigned. 5) Understanding the challenges in implementing tasks. 6) The knowledge possessed by individuals is in line with the knowledge required (Fernandez et al., 2019; Nilsen, 2015)
Accountability of campaign funds	Submitting campaign finance reports to the election commission for auditing by independent accountants and publishing the results.	1) The implementation of activities has been in accordance with standard operating procedures. 2) The application of sanctions for violations committed during activities. 3. Measurable outputs and outcomes. (Solihin, 2025)
Ethical behavior	Ethical behavior regarding campaign funds involves acting in accordance with the code of ethics, values, and norms in reporting campaign funds and disclosing the identities of donors.	1) Adjusting the code of ethics by analyzing each behavior that arises. 2) Actions taken are consistent with values and beliefs. 3) Actions taken are based on values and norms even though they are difficult to carry out. 4) Actions taken are based on values and norms even though there are risks involved (Fritzsche & Oz, 2007; Kotzian et al., 2021). (Puspitasari, 2013)

Data Processed : 2025

4.2 Data Analysis Techniques

Hypothesis testing uses two approaches, namely parametric and nonparametric statistical techniques. Parametric statistics are used with a specific assumption that the data distribution is normal, whereas nonparametric statistics do not have a specific assumption of a distribution, so the data used is non-normal or ordinal scale.

Data that is not normally distributed in hypothesis testing uses nonparametric statistics with the Mann Whitney U Test, while data that is normally distributed in hypothesis testing uses parametric statistics with the Independent sample T-test.

Data analysis was performed using SPSS 25 for Windows.

V. Discussion

5.1 Descriptive Statistics

5.1.1 Descriptive Knowledge

Statistics						
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6
Valid	50	50	50	50	50	50
Missing	0	0	0	0	0	0
Mean	3.64	3.24	2.82	2.88	3.54	3.74
Median	4.00	4.00	3.00	2.50	3.00	4.00
Mode	4	2 ^a	4	1	3	4
Std. Deviation	.693	1.135	1.424	1.624	.838	.694
Minimum	2	2	1	1	2	2
Maximum	5	5	5	5	5	5

a. Multiple modes exist. The smallest value is shown

5.1.2 Descriptive Accountability

Statistics														
	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14
N Valid	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Missing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mean	3.00	2.90	3.32	3.06	3.34	3.04	3.02	3.40	2.94	2.88	3.94	2.74	2.66	3.86
Median	3.50	4.00	3.00	3.00	4.00	3.00	3.00	4.00	3.00	2.50	4.00	3.50	3.00	4.00
Mode	4	4	3	4	4	1	1	4	1	1	4	4	1	4
Std. Deviation	1.429	1.594	.978	1.202	1.611	1.590	1.518	1.088	1.544	1.624	.818	1.482	1.451	.756
Minimum	1	1	1	1	1	1	1	2	1	1	2	1	1	3
Maximum	5	5	5	5	5	5	5	5	5	5	5	5	5	5

5.1.3 Descriptive Ethical Behavior

Statistics																
		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10	X3.11	X3.12	X3.13	X3.14	X3.15
N	Valid	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
	Missing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mean		3.34	3.00	2.98	3.38	3.92	3.52	3.10	3.52	2.90	3.52	2.66	3.28	3.48	2.74	2.64
Median		4.00	3.50	3.00	4.00	4.00	4.00	3.50	3.00	4.00	3.00	3.00	4.00	3.50	3.50	2.50
Mode		4	4	1	2	4	4	1 ^a	3	4	3	1	2 ^a	4	4	4
Std. Deviation		1.611	1.429	1.571	1.210	.724	1.074	1.529	1.015	1.594	1.182	1.451	1.386	.789	1.482	1.453
Minimum		1	1	1	2	3	2	1	1	1	1	1	1	2	1	1
Maximum		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5

a. Multiple modes exist. The smallest value is shown

5.2 Instrument Testing

5.2.1 Knowledge Validity Test

No.	Sig. Value	Significance level (α)	Description
1	0,000	0,05	Valid
2	0,000	0,05	Valid
3	0,000	0,05	Valid
4	0,000	0,05	Valid
5	0,000	0,05	Valid
6	0,035	0,05	Valid

5.2.2 Accountability Validity Test

No.	Sig. Value	Significance level (α)	Description
1	0,000	0,05	Valid
2	0,000	0,05	Valid
3	0,000	0,05	Valid
4	0,000	0,05	Valid
5	0,000	0,05	Valid
6	0,000	0,05	Valid
7	0,000	0,05	Valid
8	0,000	0,05	Valid
9	0,000	0,05	Valid
10	0,000	0,05	Valid
11	0,003	0,05	Valid
12	0,000	0,05	Valid
13	0,000	0,05	Valid
14	0,000	0,05	Valid

5.2.3 Ethical Behavior Validity Test

No.	Sig. Value	Significance level (α)	Description
1	0,000	0,05	Valid
2	0,000	0,05	Valid
3	0,000	0,05	Valid
4	0,000	0,05	Valid
5	0,000	0,05	Valid
6	0,000	0,05	Valid
7	0,000	0,05	Valid
8	0,000	0,05	Valid
9	0,000	0,05	Valid
10	0,000	0,05	Valid
11	0,000	0,05	Valid
12	0,000	0,05	Valid
13	0,000	0,05	Valid
14	0,000	0,05	Valid
15	0,000	0,05	Valid

5.2.4 Reliability Test

Question Item	Cronbach Alpha	Required value	Description
Knowledge	0,890	0,7	Reliabel
Accountability	0,967	0,7	Reliabel
Ethical Behavior	0,979	0,7	Reliabel

5.2.5 Normality Test

Question Item	Asym.Sig.	Description
Knowledge	0,000	Abnormal
Accountability	0,000	Abnormal
Ethical Behavior	0,000	Abnormal

VI. Conclusion and Recommendations**6.1 Conclusion**

- 1) There is a difference in knowledge perception, where political party members have greater knowledge compared to members and staff of the general election commission based on the average knowledge of political party members and the average knowledge of members and staff of the general election commission. Thus, the perceptions of political party members and members and staff of the general election commission regarding campaign finance knowledge show that political party members have a more positive perception than members and staff of the general election commission. This positive perception is because political party members already have campaign finance knowledge that is in accordance with

applicable regulations. The results of the study on differences in perception show that members and staff of the election commission have a lower perception of campaign finance knowledge than political party members in all aspects. This also indicates that current knowledge of campaign finance still needs to be improved. These findings support the results of research conducted by Darmoko and Djuwitawati (2014). The results of this study prove that there are differences in perceptions regarding knowledge of campaign funds.

- 2) The results of testing and analysis show that the accountability of political party members is greater than that of members and staff of the general election commission. This is demonstrated by the higher average accountability of political party members and the difference from the average accountability of members and staff of the general election

commission. Thus, the perceptions of political party members and members and staff of the general election commission regarding campaign fund accountability show that political party members have a more positive perception than members and staff of the general election commission. The positive perception held by political party members is because political party members have been accountable in reporting campaign funds to the election commission in accordance with established regulations, and the difference in perceptions regarding campaign fund accountability is very significant. The results of the study on differences in perception show that members and staff of the election commission have a lower perception of campaign fund accountability than political party members in all aspects. This also indicates that the accountability of political party members' campaign funds still needs to be improved. These findings support the results of research conducted by Purnomo (2016). The results of this study prove that there are differences in perceptions regarding financial accountability.

- 3) Based on the results of testing and analysis, the average ethical behavior of political party members is greater and different from the average ethical behavior of members and staff of the general election commission. Thus, political party members have a more positive perception than members and staff of the general election commission because political party members have behaved ethically regarding campaign finance reporting. The results of the study on differences in perception show that members and staff of the general election commission have a lower perception of ethical behavior regarding campaign funds compared to political party members in all aspects. This also indicates that the ethical behavior of political party members regarding campaign funds still needs to be improved. These findings support the results of research conducted by Nugrahaningsih (2005). The results of this study prove that there are differences in ethical behavior.

6.2 Recommendations

- 1) Align perceptions regarding the knowledge of political party members and members and staff of the General Election Commission so that there are no misunderstandings regarding perceptions of campaign finance reporting knowledge.
- 2) Align perceptions regarding the accountability of political party members and members and staff of the General Election Commission so that there are no misunderstandings regarding perceptions of campaign finance reporting accountability.
- 3) Align perceptions regarding the ethical behavior of political parties and members and staff of the General Election Commission so that there are no misunderstandings regarding perceptions of knowledge about campaign finance reporting.
- 4) Conduct outreach and open discussions regarding the campaign finance reporting system and regulations for General Election participants and relevant agencies in the implementation of campaign finance reporting.

References

1. Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211.
2. Akili, R., & Achmad, W. (2023). The Role of Political Parties in the Implementation of Democratic General Elections in the Indonesian State Administration System. *Journal of Law and Sustainable Development*. <https://doi.org/10.55908/sdgs.v1i14.551>
3. Bhanu, B., Jumiaty, I., Aulia, M. S., Adriani, M. I., Nazhifa, A., & Almada, S. S. (2024). GOVERNMENT PERFORMANCE ACCOUNTABILITY (Case Study of the Ministry of Law and Human Rights Banten). *The World of Public Administration Journal*. <https://doi.org/10.37950/wpaj.v5i2.1647>
4. Clark, A. (2023). The Public Funding of Election Administration: Evidence from a British General Election. *Political Studies Review*, 22, 313–329. <https://doi.org/10.1177/14789299221148429>
5. Eilstrup-Sangiovanni, M., & Hofmann, S. (2024). Accountability in densely institutionalized governance spaces. *Global Policy*. <https://doi.org/10.1111/1758-5899.13345>
6. Eisenhardt, K. M. (1989). Building theories from case study research. *Academy of Management Review*, 14(4), 532–550.
7. Fernandez, M., Hoor, G. Ten, Van Lieshout, S., Rodriguez, S., Beidas, R., Parcel, G., Ruiter, R., Markham, C., & Kok, G. (2019). Implementation Mapping: Using Intervention Mapping to Develop Implementation Strategies. *Frontiers in Public Health*, 7. <https://doi.org/10.3389/fpubh.2019.00158>
8. Fritzsche, D., & Oz, E. (2007). Personal Values' Influence on the Ethical Dimension of Decision Making. *Journal of Business Ethics*, 75, 335–343. <https://doi.org/10.1007/s10551-006-9256-5>
9. Gilens, M., Patterson, S., & Haines, P. (2021). Campaign Finance Regulations and Public Policy. *American Political Science Review*, 115, 1074–1081. <https://doi.org/10.1017/s0003055421000149>
10. Goel, R., & Nelson, M. (2024). Election campaign finance bans and corruption: effectiveness across parliamentary and presidential democracies. *Constitutional Political Economy*, 36, 129–156. <https://doi.org/10.1007/s10602-024-09447-y>
11. Greiling, D., & Spraul, K. (2010). Accountability and the Challenges of Information Disclosure. *Public Administration Quarterly*, 34, 338. <https://consensus.app/papers/accountability-and-the-challenges-of-information-greiling-spraul/298d90ab298f5d2c9839ad298a477a7a/>
12. Griffin, R. W., & Ebert, R. J. (2004). *Business*. Pearson Educación.
13. Irlandi, R. (2025). Strengthening transparency of political party financial reports to prevent illegal fundraising. *Integritas: Jurnal Antikorupsi*. <https://doi.org/10.32697/integritas.v10i2.1218>
14. Ismaili, M. (2024). The Public Budget' Coverage of the Electoral Campaigns and Elections (2017-2024) and the Prevention of the Abuse of State Resources for Free and Fair Elections in Albania. *Interdisciplinary Journal of Research and Development*. <https://doi.org/10.56345/ijrdv11n121>

15. Jacobs, S., Boon, J., Wonneberger, A., & Salomonsen, H. (2021). Exploring Media-Covered Accountability of Public Agencies. *Administration & Society*, 54, 575–604. <https://doi.org/10.1177/00953997211036353>
16. Kenig, O., & Atmor, N. (2019). Candidate spending and success in Israel's party primaries: How far does money go? *Party Politics*, 27, 125–136. <https://doi.org/10.1177/1354068819833348>
17. Khamitov, Z., Knox, C., & Junusbekova, G. (2023). Corruption, public procurement and political instability in Kazakhstan. *Central Asian Survey*, 42(1), 89–108.
18. Köppl-Turyna, M. (2014). Campaign finance regulations and policy convergence: The role of interest groups and valence. *European Journal of Political Economy*, 33, 1–19. <https://doi.org/10.1016/j.ejpolco.2013.11.001>
19. Kotzian, P., Stöber, T., Weißenberger, B., & Hoos, F. (2021). Effective, but not all the time: Experimental evidence on the effectiveness of a code of ethics' design. *Business and Society Review*. <https://doi.org/10.1111/basr.12231>
20. Le, T., Onur, I., Sarwar, R., & Yalcin, E. (2024). Money in Politics: How Does It Affect Election Outcomes? *SAGE Open*, 14. <https://doi.org/10.1177/21582440241279659>
21. Mardiasmo, M. (2002). *Elaborasi Reformasi Akuntansi Sektor Publik: Telaah Kritis terhadap Upaya Aktualisasi Kebutuhan Sistem Akuntansi Keuangan Pemerintah Daerah*. 6. <https://consensus.app/papers/elaborasi-reformasi-akuntansi-sektor-publik-telaah-mardiasmo/52f30c312f145b0cad2fc80e2ef24372/>
22. Marpaung*, L. W., & Indrayani, L. (2024). The Urgency of Campaign Fund Transparency for Better Elections. *JIM: Jurnal Ilmiah Mahasiswa Pendidikan Sejarah*. <https://doi.org/10.24815/jimps.v9i2.30549>
23. Martela, F., Hankonen, N., Ryan, R., & Vansteenkiste, M. (2021). Motivating voluntary compliance to behavioural restrictions: Self-determination theory-based checklist of principles for COVID-19 and other emergency communications. *European Review of Social Psychology*, 32, 305–347. <https://doi.org/10.1080/10463283.2020.1857082>
24. Meckling, W. H., & Jensen, M. C. (1976). Theory of the Firm. *Managerial Behavior, Agency Costs and Ownership Structure*, 3(4), 305–360.
25. Nilsen, P. (2015). Making sense of implementation theories, models and frameworks. *Implementation Science : IS*, 10. <https://doi.org/10.1186/s13012-015-0242-0>
26. Rabie, R., & Elliyana, E. (2019). Human capital and economic growth in Indonesia. *Journal of Contemporary Economic Studies*, 4(01), 169–176.
27. Rismawati, R., Handayani, M., Elliyana, E., & Pahala, I. (2026). Sustainable Finance in the Digital Age: The Function of Embedded Finance in Eco-Friendly Investments. In *Reshaping Financial Systems and Fostering Sustainability Through Embedded Finance* (pp. 163–196). IGI Global Scientific Publishing.
28. Sahoo, N. (2022). How Should India Fund its Democracy? Lessons from the Global Experiences. *Ijpmonline*. <https://doi.org/10.26524/ijpm.1.5>
29. Solihin, S. (2025). Development of Islamic Religious Education Teaching Materials Based on Local Wisdom. *International Journal of Social Science and Human Research*. <https://doi.org/10.47191/ijsshr/v8-i7-14>
30. Suhardi, G. (2003). *Usaha perbankan dalam perspektif hukum*. Kanisius.
31. Sule, B., Sambo, U., Mat, B., Sani, M., & Yahaya, M. A. (2022). Issues and regulations in party financing and electoral expenses in Nigeria (1999–2020). *Journal of Contemporary African Studies*, 40, 253–269. <https://doi.org/10.1080/02589001.2022.2031917>
32. Syamsuddin, Hartiwingsih, & Rustamaji, M. (2024). Paradox of Criminal Provisions Formulation Regarding Reporting of Political Party Campaign Funds in the 2024 General Election. *Journal of Ecohumanism*. <https://doi.org/10.62754/joe.v3i7.4347>
33. Theresia Dwi Hastuti, T. (n.d.). COULD PERSONALITY, CHARACTERISTICS OF VIOLATIONS, AND PERCEPTIONS OF THE ORGANIZATIONAL ENVIRONMENT BE A FACTOR DRIVING THE WHISTLEBLOWING INTENTION? *COULD PERSONALITY, CHARACTERISTICS OF VIOLATIONS, AND PERCEPTIONS OF THE ORGANIZATIONAL ENVIRONMENT BE A FACTOR DRIVING THE WHISTLEBLOWING INTENTION?*
34. Virananda, I., Dartanto, T., & Wijaya, B. (2021). Does Money Matter for Electability? Lesson Learned From the 2014 Legislative Election in Indonesia. *SAGE Open*, 11. <https://doi.org/10.1177/21582440211054492>