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Accountability in Campaign Finance Audits: A Phenomenological Study of Auditor in Indonesian Regional

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Abstract: *This study addresses the gap between formal regulatory compliance and substantive accountability in campaign finance audits in regional elections. Despite regulations emphasizing transparency, campaign finance audits often fail to ensure the accuracy and integrity of financial reporting, raising concerns about their effectiveness in supporting democratic governance. This study aims to explore how auditors interpret and construct accountability in campaign finance audits. A qualitative phenomenological approach was employed to capture auditors lived experiences. Data were collected through semi-structured interviews with auditors from public accounting firms involved in the 2024 regional elections in Indonesia and analyzed using phenomenological procedures, including thematic clustering and meaning interpretation. The findings reveal that campaign finance audits are better understood as legitimacy seeking mechanisms than as tools of substantive accountability. Five themes emerged, indicating that audits function mainly as legitimacy-seeking mechanisms rather than instruments of transparency. This study contributes by introducing "symbolic accountability" and highlighting the need to strengthen enforcement and expand audit scope.*

Keywords: *Accountability, Campaign Finance Audit, Electoral Governance, Legitimacy Theory, Transparency*

Abstrak: Penelitian ini mengkaji kesenjangan antara kepatuhan regulasi formal dan akuntabilitas substantif dalam audit dana kampanye pada pemilihan kepala daerah. Meskipun regulasi menekankan transparansi, audit dana kampanye sering kali gagal menjamin akurasi dan integritas pelaporan keuangan, sehingga menimbulkan keraguan terhadap efektivitasnya dalam mendukung tata kelola demokratis. Penelitian ini bertujuan untuk mengeksplorasi bagaimana auditor menafsirkan dan mengonstruksi akuntabilitas dalam audit dana kampanye. Pendekatan kualitatif dengan desain fenomenologi digunakan untuk menangkap pengalaman hidup auditor. Data dikumpulkan melalui wawancara semi-terstruktur dengan auditor dari kantor akuntan publik yang terlibat dalam audit pemilihan kepala daerah tahun 2024 di Indonesia, dan dianalisis menggunakan prosedur fenomenologis, termasuk pengelompokan tematik dan interpretasi makna. Temuan penelitian menunjukkan bahwa audit dana kampanye lebih tepat dipahami sebagai mekanisme pencarian legitimasi dibandingkan sebagai instrumen akuntabilitas substantif. Lima tema utama muncul, yang mengindikasikan bahwa audit lebih berfungsi sebagai mekanisme legitimasi daripada sebagai instrumen transparansi. Penelitian ini berkontribusi dengan memperkenalkan konsep "akuntabilitas simbolik" serta menekankan pentingnya penguatan penegakan dan perluasan cakupan audit.

Kata Kunci: Akuntabilitas, Audit Dana Kampanye, Tata Kelola Pemilu, Teori Legitimasi, Fenomenologi, Transparansi

INTRODUCTION

Political corruption and the misuse of campaign finance have become persistent global concerns, posing serious threats to democratic governance and public trust. Campaign finance is frequently associated with illicit practices such as vote-buying, opaque funding sources, and post-election corruption, where elected officials seek to recover campaign expenditures through abuse of power (Noveck, 2010). These conditions undermine electoral integrity and weaken accountability mechanisms that are essential in democratic systems.

In Indonesia, regional head elections are conducted democratically based on the principles of direct, general, free, secret, honest, and fair elections, with the General Election Commission responsible for organizing the process (Law Number 32 of 2004 Concerning Regional Government, 2004). Campaign activities constitute a critical stage in the electoral process, requiring substantial financial resources obtained from candidate pairs, political parties, and third-party contributions. However, the high cost of political campaigns has been identified as a major driver of corruption, inefficiency in governance, political conflict, and declining voter participation (Law Number 22 of 2014 Concerning Election Governor, Regent and Mayor, 2014). Although regulatory frameworks such as Law Number 7 of 2017 emphasize transparency and fairness in campaign finance, empirical evidence suggests that violations such as underreporting, undisclosed donations, and money politics persist (Haruna & Madalina, 2023; Ilham & Bashori Hasba, 2023; Yandri et al., 2023).

Accountability in the context of election campaign finance has been widely discussed through three dominant theoretical perspectives: stakeholder theory, legitimacy theory, and agency theory. These theoretical lenses provide complementary explanations regarding the nature and purpose of accountability in political and organizational settings. Within electoral systems, the public delegates authority to political actors, and accountability is operationalized through the disclosure of information, particularly financial reports that are accessible to stakeholders (Kholmi et al., 2015).

From a stakeholder theory perspective, accountability arises due to asymmetrical power relations between organizations and stakeholders. This asymmetry creates the potential for conflict within the social contract, thereby necessitating transparency and information disclosure as mechanisms to maintain trust. Consequently, political actors, as agents, are required to provide relevant and reliable information regarding their activities to stakeholders (Keohane, 2003). In contrast, legitimacy theory posits that accountability practices are primarily driven by the need to maintain organizational legitimacy. Under this perspective, organizations tend to comply with regulations and reporting requirements not necessarily to ensure transparency, but to secure social acceptance and institutional legitimacy. Meanwhile, agency theory conceptualizes accountability as a consequence of the contractual relationship between principals (citizens) and agents (political actors), where reporting functions as a monitoring mechanism to reduce information asymmetry (Patton, 1992).

Beyond theoretical perspectives, accountability is also understood as an obligation to account for the success or failure of organizational performance in achieving predetermined objectives. This obligation is fulfilled through systematic reporting mechanisms that communicate financial and operational activities to stakeholders (Stanbury, 2003). In the public sector, accountability extends beyond financial disclosure to include multiple dimensions, such as legal accountability, managerial accountability, program accountability, policy accountability, and financial accountability. These dimensions collectively reflect the broader responsibility of governments to ensure transparency, responsiveness, and integrity in public administration "Performance" in the Public Sector, (1999).

In the political context, political parties play a fundamental role as intermediaries between society and government. To effectively perform this role, political parties require financial resources derived from various sources, including members, state funding, and private donations.

The principles of transparency and accountability in political finance can be strengthened through mandatory financial reporting, which includes disclosure of funding sources and expenditures related to electoral activities (Pinilih, 2017). Accordingly, the government is responsible for establishing regulatory frameworks that enhance transparency, enforce accountability, and impose sanctions on non-compliant actors (Muhammad Arsyad, 2024b).

In Indonesia, campaign finance accountability is regulated through Law Number 7 of 2017, which mandates several key requirements: campaign funds must be deposited in a dedicated bank account, recorded separately from political party finances, reported to the General Election Commission (KPU), and audited by public accounting firms. These provisions are further operationalized through KPU regulations, including KPU Regulation Number 18 of 2023, which provides detailed guidelines for the management and accountability of campaign funds. The inclusion of campaign finance audits as a mandatory stage in the electoral process reflects the institutional commitment to ensuring transparency and accountability.

From a governance perspective, transparency in campaign finance reporting is essential to prevent corruption and reduce the risk of illicit influence in political processes. Effective disclosure mechanisms not only enhance public trust but also serve as deterrents against unethical practices by increasing the likelihood of detection and sanction (Noveck, 2010). In this regard, compliance with reporting standards is a critical element of accountability, requiring timely, accurate, and complete financial disclosures. Furthermore, the auditing of campaign finance reports plays a crucial role in verifying the credibility of reported information and ensuring adherence to regulatory requirements. Monitoring mechanisms are therefore necessary to identify irregularities and strengthen the integrity of electoral processes (Rahmatika, 2021).

The reporting of campaign funds constitutes a mandatory requirement for all election participants and serves as a fundamental mechanism to ensure transparency and accountability in the electoral process. Through financial reporting, candidates and political parties are required to disclose both the sources and utilization of campaign funds, thereby enabling public scrutiny and institutional oversight (Sanjaya, 2023). Non-compliance with reporting obligations may result in administrative sanctions or legal consequences, highlighting the critical role of accurate and timely financial disclosure in maintaining electoral integrity (Said et al., 2024).

In Indonesia, the General Election Commission (KPU-RI) mandates a structured reporting system consisting of three main types of campaign finance reports: the Initial Campaign Fund Report (LADK), the Report on Receipt of Campaign Fund Contributions (LPSDK), and the Campaign Fund Receipt and Expenditure Report (LPPDK). These reports are designed to capture different stages of campaign finance activities, from initial funding disclosures to comprehensive records of financial transactions throughout the campaign period. A key regulatory requirement is that all campaign funds must be deposited into a dedicated campaign bank account, known as the (RKDK), prior to their utilization. This mechanism aims to ensure traceability and prevent the misuse of funds. The RKDK must include detailed information regarding contributors and transactions, and its records must be consistently reported across all campaign finance reports, particularly in the LADK and LPPDK (KPU-RI, 2024).

The Initial Campaign Fund Report (LADK) functions as a baseline disclosure and includes information on initial funding sources, early financial activities, and inventory of campaign resources. It also contains declarations of responsibility to ensure the credibility of the reported data. The Report on Receipt of Campaign Fund Contributions (LPSDK) focuses specifically on the disclosure of donations received during the campaign period, distinguishing between contributions from individuals and groups. This report enhances transparency by providing detailed information on the origin of campaign funds. Meanwhile, the Campaign Fund Receipt and Expenditure Report (LPPDK) represent the most comprehensive report, documenting all financial transactions related to campaign activities. It includes detailed records of receipts and expenditures, supporting documentation such as transaction evidence, bank statements, and declarations of accountability, as well as reports from campaign teams at different administrative levels. Collectively, these reporting instruments are intended to provide a transparent and accountable framework for campaign finance management. However, the complexity and administrative nature of these reporting requirements may also encourage a compliance-oriented approach, where the focus is placed on fulfilling formal obligations rather than ensuring substantive transparency.

The audit of campaign fund reports constitutes a critical mechanism in ensuring the integrity, transparency, and accountability of electoral finance. As an integral component of electoral governance, campaign finance audits function not only as control instruments but also as assurance mechanisms that enhance public trust in the electoral process. By examining the accuracy and compliance of reported financial information, audits contribute to the proper management and monitoring of campaign funds (Djuyandi & Herdiansah, 2018). To ensure the credibility of audit outcomes, campaign fund audits must be conducted by independent, competent, and experienced auditors. Auditor independence is particularly crucial in maintaining objectivity and preventing conflicts of interest, while professional competence ensures that auditors possess the necessary technical expertise to evaluate compliance with complex regulatory requirements (Muhammad Arsyad, 2024a; Ramadhan, 2023). In this context, public accountants engaged in auditing campaign fund reports for the 2024 elections are required to meet these fundamental criteria to uphold the reliability of audit results.

From a regulatory standpoint, Article 58 paragraph (1) of the General Election Commission Regulation (PKPU) Number 14 of 2024 stipulates that campaign finance audits are conducted as assurance engagements. These engagements follow the framework of assurance standards, particularly Standard on Assurance Engagements (SAE) 3000, which governs non-financial audits and compliance-based evaluations (Indonesian Public Theoretical Framework Accountant Professional Standards Council, 2022). Within this framework, auditors perform either attestation engagements where they evaluate assertions made by the reporting entity or direct engagements, where auditors independently assess compliance against established criteria (Ellya Noorlisyati, 2023). Previous research on campaign finance audit practices indicates that audit procedures are predominantly structured around compliance with regulatory frameworks and predefined audit criteria. This procedural orientation limits the scope of auditors to verifying documentation and adherence to formal requirements, rather than assessing the substantive accuracy of financial information. As a result, campaign finance audits tend to function as administrative verification mechanisms rather than as instruments for ensuring transparency and accountability (Arsyad, Natsir, & Abidin, 2025)

The primary criteria used in auditing campaign fund reports are derived from PKPU Number 14 of 2024, which provides a comprehensive regulatory basis for evaluating compliance. These criteria encompass several key aspects of campaign finance management. First, the Special Campaign Fund Account (RKDK) is subject to audit procedures that assess its establishment, management, reporting, and closure in accordance with regulatory provisions. This includes verifying whether all campaign funds are properly recorded and transacted through the designated account. Second, the Initial Campaign Fund Report (LADK) is evaluated based on the completeness of information, the appropriateness of the accounting period, and compliance with submission requirements. This report serves as a baseline for subsequent financial disclosures and is critical for establishing initial accountability. Third, the Report on Receipt of Campaign Fund Contributions (LPSDK) is examined to ensure transparency in the disclosure of donations, including the identity of contributors, classification of contributions, and adherence to reporting timelines. Fourth, the Campaign Fund Receipt and Expenditure Report (LPPDK) undergo the most comprehensive audit procedures. This includes assessing the accuracy and completeness of financial transactions, verifying supporting documentation, evaluating compliance with contribution limits and expenditure restrictions, and identifying prohibited donations. Additionally, auditors examine whether the classification of funding sources and the recording of transactions comply with applicable regulations, including provisions related to contribution limits and prohibited sources as stipulated in PKPU Number 14 of 2024.

Collectively, these audit criteria reflect a compliance-oriented framework, where the primary objective is to assess adherence to regulatory provisions. The audit procedures typically involve examining documentation related to RKDK transactions, LADK disclosures, LPSDK contribution records, and LPPDK financial statements. These procedures are structured and standardized to ensure consistency across audit engagements. However, despite the comprehensive regulatory framework and detailed audit procedures, campaign finance audits are often constrained by structural and procedural limitations. The emphasis on compliance with predefined criteria may lead auditors to focus on administrative completeness rather than substantive verification of financial accuracy. As a result, audits may function more as formal mechanisms to validate reporting compliance rather than as instruments to uncover misstatements or irregularities in campaign finance. This condition reflects a broader tension between procedural accountability and substantive accountability. While assurance engagements under SAE 3000 provide a structured approach to evaluating compliance, they may not fully capture the complexity of campaign finance practices, particularly in contexts where informal transactions and unreported funds are prevalent (Yuliandi, 2019). Consequently, the effectiveness of campaign finance audits in promoting transparency and accountability remains contingent upon not only regulatory frameworks but also the depth and scope of audit practices.

From a theoretical perspective, accountability in campaign finance can be understood through stakeholder theory, legitimacy theory, and agency theory. Stakeholder theory emphasizes the obligation of political actors to provide transparent information to the public as key stakeholders (Keohane, 2003; Kholmi et al., 2015). Legitimacy theory explains that organizations seek to maintain societal approval by demonstrating compliance with norms and regulations (Patton, 1992). Meanwhile, agency theory highlights the accountability relationship between agents (political actors) and principals (the public), where information asymmetry necessitates transparent reporting mechanisms “Performance” in the Public Sector (Hendrastuti & Harahap, 2023). In the context of campaign finance, accountability is reflected in the obligation of candidate pairs to report campaign funds transparently and periodically, including disclosure of funding sources and expenditures (Pinilih, 2017; Stanbury, 2003).

To ensure accountability, campaign finance reporting is regulated through structured mechanisms, including Initial Campaign Fund Reports (LADK), Contribution Reports (LPSDK), and Campaign Fund Receipt and Expenditure Reports (LPPDK), all of which must be audited by public accounting firms (KPU-RI, 2024; PKPU Number 14 of 2024 Concerning Campaign Fund for Election Participants for Governor and Deputy Governor, Regent and Deputy Regent, and

Mayor and Deputy Mayor, 2024). These audits are conducted under assurance engagement standards to evaluate compliance with regulatory criteria (Ellya Noorlisyati, 2023; Indonesian Public Accountant Professional Standards Council, 2022). Previous research indicates that audit procedures are predominantly structured around compliance with regulatory frameworks, limiting auditors to verifying documentation rather than assessing substantive financial accuracy (Arsyad, 2024; Muhammad Arsyad, 2024b). Consequently, audits often function as administrative verification tools rather than as mechanisms for ensuring transparency.

The effectiveness of campaign finance audits is further constrained by structural limitations, including tight audit timelines, restricted access to data, and reliance on information provided through official reporting systems. These limitations reduce auditors' ability to detect irregularities or fraudulent practices (Abdullah, 2022; Maksymov et al., 2012). In practice, audit results are rarely followed up by election authorities, and sanctions for non-compliance remain weak, which undermines the role of audits as accountability instruments (Chandranegara & Bakhri, 2023; Rahmatika, 2021). Moreover, transparency is often limited, as audit results are not effectively utilized by the public in electoral decision-making (Yuharmafitri et al., 2023).

Although prior studies have examined campaign finance regulation, compliance, and audit procedures, most adopt normative or quantitative approaches, focusing on regulatory effectiveness and compliance levels (Rahmatika, 2021; Yandri et al., 2023). While these studies provide important insights, they remain limited in explaining how accountability is actually experienced and interpreted by auditors in practice. Recent research suggests that audit practices are often shaped by institutional pressures and compliance expectations rather than by substantive accountability objectives (Muhammad Arsyad, 2024a).

This limitation highlights a critical research gap: the lack of understanding of accountability as a lived and socially constructed phenomenon within campaign finance audits. Accountability is not merely a formal requirement but is influenced by professional judgment, institutional constraints, and broader socio-political dynamics. Therefore, this study aims to explore how auditors experience, interpret, and construct accountability in campaign finance audits within regional head elections in Indonesia. By employing a phenomenological approach, this study seeks to uncover the meaning of accountability as lived by auditors and to contribute to a more nuanced understanding of accountability in electoral governance.This study integrates stakeholder theory, agency theory (Lesmono & Siregar, 2021), and legitimacy theory (Brinkmann, 2024; Martens & Bui, 2023) within a phenomenological perspective (Moustakas, 2011). While stakeholder and agency theories emphasize substantive accountability, legitimacy theory explains the tendency toward compliance-based accountability.

METHOD

This study is driven by a conceptual concern regarding how accountability is enacted in campaign finance audits. Although regulatory frameworks strongly emphasize transparency and accountability, a critical question remains: do audit practices genuinely embody substantive accountability, or do they merely function as administrative compliance? To address this issue, the study adopts a qualitative research approach with a phenomenological design. Qualitative research is particularly appropriate for examining complex social phenomena and capturing rich, contextualized insights into human experiences (Jhon W. Creswell & Cheryl N. Poth, 2016; Sugiyono, 2022). Within this framework, phenomenology situated in the interpretive paradigm enables an in-depth exploration of individuals' lived experiences and the ways they construct meaning from those experiences (Kholmi et al., 2015; Moustakas, 2011). In this study, phenomenology is used to understand how auditors experience, interpret, and construct accountability in the context of campaign finance audits.

Unlike descriptive qualitative approaches, phenomenology prioritizes meaning-making processes, allowing researchers to move beyond surface-level observations toward deeper interpretations of social reality (Burrell & Morgan, 2017). This is particularly relevant because accountability in campaign finance audits is not solely a formal regulatory concept but also a lived practice shaped by institutional constraints and professional judgment. Throughout the research process, the researcher recognized that prior academic training in accounting and familiarity with auditing practices could influence interpretation. Initially, there was a tendency to assume that audits inherently ensure accountability and transparency. To address this, the researcher applied the phenomenological principle of epoché (bracketing), which involves consciously suspending prior assumptions, biases, and preconceptions (Moustakas, 2011). This process was not a one-time procedure but an ongoing reflective effort, requiring continuous critical questioning and openness to emerging meanings. The researcher's positionality was also acknowledged and reflexively managed, enabling deeper engagement with participants' narratives while minimizing the risk of overinterpretation.

The study is situated within the context of campaign finance audits for regional head elections in Indonesia, particularly during the 2024 election cycle. This context reflects a setting where accountability is formally regulated yet often contested in practice. Participants were selected through purposive sampling based on their direct experience with campaign finance audits (Jhon W. Creswell & Cheryl N. Poth, 2016). The criteria included auditors who had conducted campaign finance audit engagements, were directly involved in the 2024 regional election audits, and possessed sufficient professional experience to critically reflect on audit practices. A total of ten auditors from various public accounting firms (KAPs) across Indonesia participated in the study. Although the researcher initially questioned whether this number was sufficient, the interview process revealed that each participant provided rich and meaningful insights. In phenomenological research, sample size is determined not by statistical representativeness but by the depth and richness of the data (Jhon W. Creswell & Cheryl N. Poth, 2016). Data collection continued until thematic saturation was achieved, meaning no new themes emerged. The inclusion of participants from diverse institutional and geographical contexts strengthened the robustness of the findings by capturing both shared patterns and contextual variations.

Data were collected through semi-structured, in-depth interviews, a method widely used in phenomenological research to capture lived experiences (Moustakas, 2011). Interviews were conducted via telephone. While initially perceived as a limitation due to the inability to observe non-verbal cues, this method proved advantageous in fostering openness among participants. Research indicates that telephone interviews can reduce social desirability bias and encourage participants to discuss sensitive issues more freely (Farooq & De Villiers, 2017). This is particularly relevant in the context of campaign finance audits, where discussions may involve critical reflections on institutional practices. Furthermore, the use of semi-structured protocols and follow-up probing ensured depth and clarity of responses (Hermanson et al., 2012). The interview questions explored auditors' understanding of accountability, their experiences in conducting audits, the challenges and constraints they faced, and their perceptions of audit effectiveness and transparency. All interviews were recorded with participants' consent and transcribed verbatim to ensure data accuracy.

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Data analysis followed phenomenological procedures adapted from Moustakas (2011). The process included several stages: bracketing (epoché) to suspend biases, horizontalization to identify significant statements and treat them equally, and the development of meaning units and thematic clusters to organize patterns in participants' experiences. This was followed by textural description (what participants experienced) and structural description (how those experiences occurred within specific contexts). Finally, these elements were synthesized to identify the essence of the phenomenon namely, the core meaning of accountability as experienced by auditors. This systematic approach ensures that the findings reflect the essence of lived experiences rather than mere descriptive accounts.

To ensure rigor and validity, the study employed several qualitative research criteria (Muhammad Usman Tariq, 2025). Credibility was achieved through in-depth interviews and sustained engagement with the data. Dependability was ensured by maintaining a clear audit trail of research procedures. Confirmability was supported through reflexivity and bracketing to minimize researcher bias. Transferability was enhanced by providing rich contextual descriptions and including participants from diverse regions and institutional settings, allowing the findings to reflect broader patterns in campaign finance audit practices. Ethical considerations were also carefully addressed, including informed consent, confidentiality, and anonymity of participants. Overall, this study offers a nuanced understanding of accountability as a socially constructed and context-dependent practice within campaign finance audits.

RESULTS AND DISCUSSION

Overview of Findings

This study seeks to understand how accountability in campaign finance audits is constructed and experienced by auditors within the institutional context of regional head elections. Drawing on a phenomenological approach, the analysis moves beyond surface-level descriptions of audit practices to uncover the underlying meanings that auditors attach to accountability. The findings are derived from a systematic phenomenological analysis process, beginning with horizontalization, where all significant statements from interview transcripts were treated with equal importance. These statements were then grouped into meaning units, followed by thematic clustering to identify patterns across participants' experiences. Through iterative reflection and interpretation, the analysis culminated in the identification of the essential structure (essence) of accountability as lived and understood by auditors.

The results reveal that accountability in the context of campaign finance audits is predominantly constructed as a procedural and compliance-oriented practice, rather than as a mechanism for ensuring substantive transparency or financial integrity. Auditors tend to interpret accountability through the lens of regulatory adherence focusing on completeness of documentation, conformity to prescribed formats, and timeliness of reporting rather than critically evaluating the accuracy or authenticity of financial information.

From this analytical process, five interrelated themes emerged, reflecting the core dimensions of auditors lived experiences: Accountability as Procedural Compliance accountability is defined primarily in terms of adherence to formal rules and reporting requirements. Audit as Institutional Formality audit practices are perceived as routine and symbolic obligations embedded within the electoral process. Structural Constraints in Audit Practice auditors operate under significant limitations, including restricted timeframes and limited access to data. Weak Enforcement and Institutional Response audit findings are not effectively utilized or followed up by regulatory authorities. The Accountability Gap (Formal vs Substantive Accountability) a fundamental disconnect exists between regulatory compliance and meaningful transparency.

These themes are not discrete; rather, they are interconnected and mutually reinforcing, collectively shaping the way accountability is experienced in practice. For instance, procedural compliance is reinforced by institutional formalities and structural constraints, while weak enforcement further perpetuates the dominance of compliance-based accountability. Together, these conditions give rise to what can be conceptualized as an “accountability gap,” where formal reporting mechanisms exist without corresponding substantive transparency. From a theoretical perspective, these findings indicate a strong alignment with legitimacy theory, where accountability practices are oriented toward fulfilling institutional expectations and maintaining formal legitimacy. In contrast, the principles underlying stakeholder theory and agency theory, which emphasize transparency, information asymmetry reduction, and substantive accountability, appear to be only partially realized in practice. Importantly, the phenomenological lens reveals that accountability is not merely a technical or regulatory construct but a socially constructed and context-dependent experience. Auditors’ interpretations are shaped by institutional frameworks, regulatory pressures, and practical constraints, which collectively influence how accountability is enacted.

The inclusion of auditors from multiple public accounting firms across different regions provides a broader empirical basis for understanding the phenomenon. Despite variations in institutional contexts, the findings reveal a remarkable consistency in how accountability is interpreted and practiced. This consistency suggests that the observed patterns particularly the dominance of procedural accountability are not isolated to a specific locality but reflect systemic characteristics of campaign finance audit practices in Indonesia. At the same time, minor variations emerged in: the level of audit rigor, institutional expectations, and perceived constraints. However, these variations do not fundamentally alter the overarching structure of accountability, reinforcing the robustness of the five identified themes. The following sections elaborate each theme in detail, providing deeper insights into how accountability is interpreted, practiced, and constrained within campaign finance audits.

Theme 1: Accountability as Procedural Compliance

Auditors consistently interpret accountability in terms of compliance with regulatory requirements, particularly adherence to reporting standards set by the KPU. Accountability is operationalized through document completeness and timely submission rather than verification of financial truthfulness.

One participant explained:

> *“In my experience, when we conduct campaign finance audits, the primary focus is always on whether the reports comply with KPU regulations. We spend most of our time checking whether the documents follow the required format and whether everything has been submitted on time. There is very little room to question whether the numbers actually reflect reality. As long as the documentation appears complete, it is generally considered acceptable.”*

Another auditor emphasized:

> *“Our role is to examine whether all required documents are complete and properly reported. As long as the documentation aligns with the regulations, it is considered accountable.”*

The findings indicate that auditors predominantly interpret accountability as adherence to formal regulatory requirements, particularly those established by the KPU. Accountability is operationalized through compliance with reporting standards, completeness of documentation, and timeliness of submission, rather than through substantive verification of financial accuracy.

This interpretation reflects a compliance-based accountability model, where the primary objective is to demonstrate conformity with rules rather than to ensure transparency. Such a perspective aligns with prior findings that public sector accountability often becomes procedural when driven by regulatory frameworks (Rahmatika, 2021).

From a theoretical standpoint, this phenomenon can be explained through legitimacy theory, which suggests that organizations prioritize compliance to maintain institutional legitimacy rather than to achieve substantive accountability (Kholmi et al., 2015) This is consistent with the argument of Mark C. Suchman that legitimacy is often achieved through symbolic conformity rather than substantive performance (Suchman, 1995).

Further, this finding resonates with Michael Power, who argues that public accountability systems often evolve into “rituals of verification,” where procedural compliance substitutes for genuine evaluation (Power, 1999).

Thus, accountability in campaign finance audits is reduced to a technical exercise, limiting its role in addressing information asymmetry as emphasized in agency theory (Patton, 1992). This shared interpretation among auditors from diverse institutional and regional contexts suggests that procedural accountability is deeply institutionalized rather than individually constructed.

Theme 2: Audit as Institutional Formality

A dominant theme emerging from the data is the perception of audits as a formality embedded within the electoral process. Auditors perceive their role as fulfilling a mandatory procedural requirement rather than contributing to substantive accountability.

As one respondent stated:

> *“From what I have experienced, campaign finance audits often feel like a formality. We conduct them because they are required as part of the election process, not necessarily because they influence anything meaningful. Sometimes it feels like we are completing a checklist rather than engaging in a critical evaluation.”*

Another participant added:

> *“The audit results do not have a direct impact on voting decisions or electoral outcomes, which makes their practical significance limited.”*

The second theme reveals that audits are perceived as institutional formalities embedded within electoral procedures. Auditors view their role as fulfilling a mandated obligation rather than contributing to meaningful oversight. This perception reflects the transformation of audit practices into symbolic governance tools, consistent with legitimacy theory (Brinkmann, 2024). Audits function as signals of compliance rather than instruments of accountability.

This finding aligns with the concept of “ceremonial compliance” introduced by John W. Meyer and Brian Rowan, which explains how organizations adopt formal structures to gain legitimacy without necessarily improving actual performance (Meyer & Rowan, 1977).

Additionally, Michael Power argues that modern auditing has evolved into part of the “audit society,” where audits serve symbolic and reputational functions rather than substantive control (Michael Power, 1997). Thus, campaign finance audits are experienced not as mechanisms of scrutiny but as institutional rituals, reinforcing formal accountability while weakening substantive accountability. A similar pattern emerges across participants, indicating that the perception of audits as formalities reflects a systemic institutional condition rather than isolated viewpoints.

Theme 3: Structural Constraints in Audit Practice

Auditors highlighted significant structural constraints that shape their practices, particularly limited audit time and restricted access to data. These constraints affect the depth and effectiveness of audit procedures.

One auditor noted:

> *"One of the biggest challenges we face is the limited time. We are required to complete the audit within a very tight deadline, which makes it difficult to perform more in-depth procedures. Even when we suspect inconsistencies, we simply do not have enough time or access to verify them properly."*

Another explained:

> *"We only rely on data provided through the official system. We are not allowed to verify information from external sources, even if we suspect inconsistencies."*

These constraints indicate that audits are conducted within a highly regulated and restricted environment, limiting auditors' ability to exercise professional judgment fully. This support concerns raised in prior research regarding audit quality under time pressure (Maksymov et al., 2012).

Importantly, some auditors expressed scepticism regarding the reliability of reported data:

> *"There are indications that some campaign finance reports may not fully reflect actual transactions, but our scope does not allow us to investigate beyond the submitted data."*

This reveals a critical limitation: audits focus on reported data rather than underlying economic reality. Auditors' experiences highlight significant structural constraints, particularly limited audit time and restricted access to data. These constraints shape audit practices and limit the depth of verification. The strict deadline imposed by regulation reduces the ability of auditors to conduct thorough procedures, supporting findings by (Maksymov et al., 2012) that time pressure negatively affects audit quality.

Moreover, restricted access to data limited to officially submitted reports creates a bounded audit environment, where auditors cannot verify information beyond formal documentation. This condition reflects what Friedland describes as "street-level bureaucracy", where practitioners operate under constraints that shape decision-making and outcomes (Friedland et al., 1979).

In auditing literature, this aligns with the concept of audit limitation risk, where constraints on evidence reduce the reliability of audit conclusions (IAASB, 2021). These structural limitations contribute to a shift from investigative auditing toward document-based verification, reinforcing procedural accountability while weakening substantive assurance. These constraints are consistently experienced across audit contexts, pointing to structural limitations embedded within the broader audit system.

Theme 4: Weak Enforcement and Institutional Response

Another key finding is the lack of follow-up and enforcement by the election authority (KPU). Auditors reported that audit findings are rarely utilized for corrective or regulatory actions.

As one participant stated:

> *"After submitting the audit report, we rarely see any follow-up from the KPU. Even when there are indications of non-compliance, it does not seem to lead to any concrete action. This makes us question the actual purpose of the audit process."*

Similarly:

"The audit reports are submitted, but there is little evidence that they are used as a basis for enforcement or decision-making."

This weak institutional response reduces the effectiveness of audits as accountability mechanisms. While regulations mandate audits, the absence of enforcement undermines their impact, supporting prior findings on weak governance structures (Chandranegara & Bakhri, 2023).

A critical finding is the lack of follow-up and enforcement by the KPU, which significantly undermines the effectiveness of audit practices. Although audits are conducted, their findings are rarely utilized for regulatory action. This reflects a broader issue of institutional decoupling, where formal rules exist but are not effectively implemented in practice (Chandranegara & Bakhri, 2023).

This phenomenon is well explained by institutional theory, particularly the concept of decoupling introduced by (Meyer & Rowan, 1977), where organizations symbolically adopt formal processes without enforcing them substantively.

Furthermore, Andreas Schedler argues that accountability requires not only answerability but also enforceability; without sanctions, accountability mechanisms lose their effectiveness (Pastor & Wise, 1999). The absence of sanctions even in cases of non-compliance indicates that campaign finance audits lack enforcement power, reducing them to informational rather than corrective tools. This recurring observation across participants highlights a systemic weakness in enforcement rather than a situational issue.

Theme 5: The Accountability Gap (Formal vs Substantive Accountability)

The synthesis of findings reveals a fundamental accountability gap between formal compliance and substantive transparency. Formally, accountability is achieved when: reports are submitted on time, required documents are complete and audit procedures are performed. However, substantively, accountability remains weak because: financial accuracy is not fully verified, potential manipulation is not investigated and audit findings are not enforced.
This gap is reflected in the following statement:

"In practice, as long as the reporting requirements are fulfilled, the candidate is considered compliant. However, from what we observe, the reported figures do not always reflect the actual financial situation. There seems to be a gap between what is reported and what really happens."

This finding strongly supports the theoretical dominance of legitimacy theory, where accountability practices are oriented toward maintaining institutional legitimacy rather than ensuring transparency.

In contrast, stakeholder theory and agency theory which emphasize information transparency and monitoring are not fully realized in practice. Instead, accountability is constructed as a symbolic and procedural activity, confirming previous studies (Darmoko, 2022). This condition reflects what Klijn and Skelcher defines as "accountability without consequences", where reporting exists without meaningful evaluation or sanctions (Klijn & Skelcher, 2007)

Empirical evidence also supports the existence of manipulation and non-compliance in campaign finance reporting (Bawaslu, 2024; Muhammad Arsyad, 2024b). From a political perspective, this gap is further reinforced by practices such as clientelism, where financial transactions are used to secure electoral support (Allen, 2015; Sukmajati & Disyacitta, 2019) Thus, while accountability mechanisms exist formally, they fail to achieve their intended purpose resulting in what this study refines and contextualizes as "symbolic accountability" within electoral governance in Indonesia. The persistence of this pattern across accounts reinforces the existence of a systemic accountability gap within campaign finance audits.

Theoretical Integration: Legitimacy Dominance and the Reconstruction of Accountability

The findings of this study reveal not only the presence of multiple accountability logics but also a clear hierarchy among them, in which legitimacy theory dominates, while stakeholder and agency perspectives are marginalized in practice. This asymmetry is not incidental; rather, it reflects the structural and institutional configuration of campaign finance governance in Indonesia.

The empirical findings demonstrate that accountability practices in campaign finance audits are primarily oriented toward maintaining institutional legitimacy rather than ensuring substantive transparency. Compliance with regulatory requirements such as timely submission, completeness of documents, and adherence to reporting formats functions as a symbolic signal that electoral processes are conducted properly. This aligns with the foundational argument of Mark C. Suchman, who defines legitimacy as a generalized perception that organizational actions are appropriate within socially constructed norms (Suchman, 1995). In this context, campaign finance audits operate as legitimizing devices, reinforcing public perception that accountability mechanisms exist, even when their substantive effectiveness is limited. This explains why audit processes persist despite limited enforcement and minimal impact on electoral outcomes. Furthermore, this condition reflects what Michael Power conceptualizes as the “audit society,” where auditing becomes a ritualized practice aimed at producing assurance symbols rather than substantive control (Michael Power, 1997) Thus, accountability is not absent, but rather reconfigured into a symbolic form, where visibility and compliance substitute for verification and truth.

In contrast, stakeholder theory, which emphasizes transparency, inclusiveness, and responsiveness to public interests, appears weakly embedded in practice. Although campaign finance reporting is formally accessible, its timing, complexity, and limited interpretability reduce its usefulness for stakeholders, particularly voters. This condition indicates a disconnect between formal transparency and effective accessibility, where information is disclosed but not meaningfully usable. Such a phenomenon has been widely discussed in transparency literature as “opaque transparency” a situation where disclosure exists without enhancing understanding or accountability. The findings are consistent with the argument of Archon Fung, who highlights that transparency only becomes effective when information is accessible, understandable, and actionable (Wittenberg, 2006). In this study, stakeholder accountability is weakened by: limited public engagement with audit results, lack of integration between audit findings and voter decision-making and delayed disclosure of campaign finance reports. As a result, accountability fails to fulfill its democratic function of enabling informed participation, as envisioned in stakeholder theory (Kholmi et al., 2015)

Agency theory, which frames accountability as a mechanism to reduce information asymmetry between principals (citizens) and agents (politicians), is also weakly realized in practice. Although audits are intended to function as monitoring tools, their effectiveness is constrained by limited scope, restricted access to data, and absence of enforcement. This results in what can be described as “monitoring without consequences,” where oversight mechanisms exist but fail to influence agent behavior. This finding aligns with Klijn and Skelcher, who argues that accountability requires not only information provision but also evaluation and sanctioning mechanisms to be effective (Klijn & Skelcher, 2007). Additionally, the inability of audits to detect or address manipulation in campaign finance reporting further undermines their role in reducing agency problems. This support concerns raised in prior studies regarding the limitations of compliance-based auditing in addressing fraud risks (The International & Organization of Supreme Audit Institutions, 2019).

While legitimacy, stakeholder, and agency logics coexist, the findings suggest that they do not operate in balance. Instead, they form a hybrid accountability system with a dominant logic, where legitimacy considerations overshadow other accountability dimensions. This imbalance leads to: symbolic compliance (legitimacy theory) dominating, substantive transparency (stakeholder theory) weakening and effective monitoring (agency theory) diminishing. Such conditions illustrate what institutional scholars describe as "decoupled accountability," where formal structures are maintained but loosely connected to actual practices (Meyer & Rowan, 1977). This interpretation is consistent with prior research highlighting that auditors tend to construct the meaning of campaign finance audits within a compliance-oriented and institutionally driven framework, where audit practices are shaped more by regulatory expectations than by substantive accountability objectives (Arsyad, Natsir, & Dinhi, 2025).

Based on these findings, this study refines and contextualizes the concept of symbolic accountability within the specific context of electoral governance in Indonesia, rather than introducing it as an entirely new concept. In this formulation: accountability is not primarily driven by transparency goals, it is instead constructed as a strategy to maintain institutional acceptance and compliance becomes an end in itself, rather than a means to accountability. This study extends accountability literature by: demonstrating the dominance of legitimacy logic in electoral governance, revealing the disconnection between formal and substantive accountability and introducing a phenomenological perspective on accountability as a lived and constructed experience. The findings suggest that improving accountability requires: strengthening enforcement mechanisms, expanding audit scope beyond compliance, enhancing accessibility and usability of financial disclosures and integrating audit results into electoral decision-making processes.

CONCLUSION

This study offers a phenomenological perspective on accountability in campaign finance audits in regional head elections. The findings show that accountability is largely constructed as a procedural, compliance-oriented practice rather than a substantive mechanism for ensuring transparency and financial integrity. Auditors' experiences indicate that audit practices are shaped by regulatory frameworks, institutional constraints, and weak enforcement, resulting in audits functioning as formal and symbolic processes focused on administrative fulfillment rather than detecting irregularities. This reflects a persistent accountability gap between formal compliance and substantive transparency. Theoretically, the study highlights the dominance of legitimacy theory in electoral governance, where accountability serves to maintain institutional legitimacy through visible compliance. In contrast, principles from stakeholder and agency theories such as transparency, public engagement, and effective monitoring remain underdeveloped. This condition gives rise to "symbolic accountability," where accountability practices act more as legitimacy-seeking behavior than as instruments of control. The study contributes by framing accountability as a socially constructed and context-dependent phenomenon, emphasizing the imbalance between formal and substantive accountability. Practically, it underscores the need to strengthen enforcement, expand audit scope beyond procedural checks, improve data access, and enhance the usability of campaign finance information to support democratic accountability. Despite involving auditors from multiple regions, the study is limited by its qualitative design and small sample size. Future research should incorporate broader perspectives, including regulators and civil society, to deepen understanding of campaign finance accountability.

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