JURNAL WAWASAN YURIDIKA
Vol. 10 | No. 1 | March 2026 | Pages: 21-39
p-ISSN: 2549-0664; e-ISSN: 2549-0753
Published by Sekolah Tinggi Hukum Bandung

Legal Accountability of Political Parties for Corporate Campaign Contributions in Indonesian Elections

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Article history:
Received: 21 October 2025 | Accepted: 27 February 2026 | Published: 31 March 2026

How to cite:
Nurwanto et al., "Legal Accountability of Political Parties for Corporate Campaign Contributions in Indonesian Elections," *Jurnal Wawasan Yuridika* 10, No. 1 (2026): 21-39, DOI: 10.25072/jwy.v10i1.4703

Abstract

Campaign finance affects electoral integrity, particularly when political parties receive corporate contributions. This article examines political parties' legal accountability for corporate donations in Indonesian legislative elections and develops a proposal for strengthening donor oversight. Normative legal research is conducted through statutory, conceptual, and legal-system approaches. The analysis finds that positive law permits corporate contributions subject to monetary ceilings, donor identification, disclosure, audit requirements, and restrictions on prohibited sources. Nevertheless, administrative compliance does not itself establish substantive transparency concerning indirect donors, beneficial interests, or conflicts of interest. Existing administrative and criminal liabilities must be distinguished from the proposed reforms concerning institutional accountability, ethical scrutiny, and post-election safeguards. The article develops a verification chain linking responsible actors, documentary evidence, institutional authority, and legally available consequences. This proposed framework may improve party autonomy and electoral integrity, although its practical effectiveness requires further empirical assessment.

Keywords: Campaign Finance; Corporate Contributions; Elections; Legal Accountability; Political Parties.

A. INTRODUCTION

General elections operationalize popular sovereignty under Article 1(2) of the 1945 Constitution and the constitutional requirements of direct, general, free, secret, honest, and fair elections. They establish representative legitimacy and public oversight rather than merely transferring power. Their integrity consequently depends on transparent and accountable campaign financing that does not distort political competition.

Campaign activities require resources to communicate programs and mobilize voters, placing political

finance at the intersection of electoral fairness and corruption prevention. Disclosure is essential because incomplete reports obstruct public identification of donors, contribution values, and associated interests.[1] Campaign finance is therefore a substantive legal and political concern, not merely an administrative reporting exercise.

The applicable duties differ across electoral categories. Articles 329–331 of Law No. 7 of 2017 place DPR and DPRD campaign financing under the participating political party, whereas Article 325 assigns presidential campaign funds to the candidate pair and Articles 332–333 regulate individual DPD candidates.[2] These differences determine the responsible account, reporting subject, and consequences of non-compliance. This study addresses legislative parties; presidential and DPD rules serve only as statutory comparisons. KPU Regulation No. 18 of 2023 governs the corresponding reporting and audit procedures.

The central normative issue is whether prescribed disclosure duties enable verification of the substantive origin and value of corporate contributions. Articles 329–331 and 334–339 of the Election Law require lawful and identifiable sources, financial records, reporting, and audits. Scholarship identifies transparency and verification concerns but does not demonstrate the prevalence of concealed legislative-party donations.[3] Nominee donors, undervalued support, and donor-related conflicts are accordingly examined as regulatory risks requiring evidence rather than established violations.

Corporate donations present a dilemma. Companies may lawfully

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1 Rudi Hermanto, 'Problematika Pelaporan Dana Kampanye Pada Pemilu Legislatif Tahun 2019', *Electoral Governance: Jurnal Tata Kelola Pemilu Indonesia* 1, no. 2 (May 2020), 1–12, https://doi.org/10.46874/tkp.v1i2.85, p. 3.

2 Republic of Indonesia, Law No. 7 of 2017 concerning General Elections, arts. 325–339, as amended by Law No. 7 of 2023, https://peraturan.bpk.go.id/Details/37644/uu-no-7-tahun-2017.

3 Al Fatah Hidayat, 'Urgensi Pengaturan Laporan Dana Kampanye Dalam Penyelenggaraan Pemilu Serentak Di Indonesia', Prosiding Seminar Hukum Aktual Fakultas Hukum Universitas Islam Indonesia, 2023, 1–8, p. 2.

contribute to electoral competition, yet financing relationships can create dependence, preferential access, or expectations of favorable policy. Contribution limits seek to prevent corrupt political investment and unequal financial influence.[4] These risks warrant scrutiny without presuming that every corporate contribution compromises a party's independence or constitutes unlawful conduct.

This study assesses accountability through the duty-holder, statutory duty, competent forum, standard of violation, and legal consequence. In legislative elections those elements may concern parties, officers, donors, or other statutorily identified actors. Administrative and criminal responsibility require an applicable legal basis; ethical concern alone does not establish an electoral offence. Friedman's categories of legal substance, structure, and culture[5] organize the assessment of reporting rules, supervisory competence, and institutional compliance, while distinguishing present duties from proposed safeguards.

Existing literature examines related but separate issues. Hermanto addresses campaign-fund reporting; Muhtar, Khairunnisa, and Tuhumury consider money and local power;[6] Neina, Azhari, and Enggarani examine disclosure and electoral integrity;[7] and Maulana and Andafi discuss inconsistencies in legislative-finance

[4] Ibnu Sina Chandranegara, Syaiful Bakhri, and Nanda Sahputra Umara, 'Optimalisasi Pembatasan Dana Kampanye Pemilihan Umum Kepala Daerah Sebagai Pencegahan Investasi Politik Yang Koruptif', *Mimbar Hukum* 32, no. 1 (February 2020): 30–54, https://doi.org/10.22146/jmh.47512, p. 32.

[5] Lawrence M. Friedman, *The Legal System: A Social Science Perspective* (New York: Russell Sage Foundation, 1975), chaps. 1 and 8.

[6] Muhtar, Atikah Khairunnisa, and Joana Tuhumury, 'Kuasa Uang Dalam Pemilihan Kepala Daerah: Oligarki, Premanisme Dan Kekuatan Lokal', *Journal of Literature Review* 1, no. 2 (October 2025): 628–47, https://doi.org/10.63822/y2bh5j70, p. 629.

[7] Nailina Paramita Neina, Aidul Fitriciada Azhari, and Nuria Siswi Enggarani, 'Transparency of Campaign Finance Disclosure for Achieving Elections with Integrity', *Jurnal Jurisprudence* 11, no. 1 (January 2022): 68–81, https://doi.org/10.23917/jurisprudence.v11i1.15504, p. 71.

regulation.[8] None supplies an integrated doctrinal test connecting a corporate donor, supporting evidence, the competent institution, the violation threshold, and the legal consequence. That connection defines the research gap.

The proposed contribution is an accountability chain for corporate contributions to legislative parties, not a claim that its safeguards already exist. Legal substance comprises permitted sources, ceilings, valuation, disclosure, and sanctions; legal structure distinguishes KPU, Bawaslu, auditors, and investigators; and legal culture concerns organizational compliance.[9] The model joins these dimensions to a sequential test of duty-holder, evidence, competent forum, legal trigger, and consequence. Proposed beneficial-owner checks and post-election safeguards remain recommendations unless authorized by law.

The article examines the legal construction of legislative-party corporate donations, their possible effects on institutional independence, and an appropriate accountability model. Its objective is to distinguish enforceable campaign-finance obligations from prospective improvements in donor verification, institutional coordination, and conflict-of-interest safeguards; presidential and DPD provisions are considered only where needed to clarify that distinction.

B. RESEARCH METHOD

This study employs prescriptive normative legal research through statutory, conceptual, and legal-system approaches, confined principally to corporate donations to DPR and DPRD election parties. Primary materials include the 1945 Constitution, Articles 329–339 and 525–528 of Law No. 7 of 2017 as amended, KPU Regulation No. 18 of 2023, Bawaslu Regulation No. 15 of 2023, Law No. 8 of 2010, and the penalty

[8] Daffa Athaillah Maulana and Feyla Qintara Andafi, 'Inkompatibilitas Regulasi Dana Kampanye pada Sistem Proporsional Terbuka dalam Pemilihan Umum Legislatif Indonesia,' *Majalah Hukum Nasional* 53, no. 1 (2023): 73–89, https://doi.org/10.33331/mhn.v53i1.221, p. 79.

[9] Lawrence M. Friedman, *The Legal System: A Social Science Perspective* (New York: Russell Sage Foundation, 1975), chaps. 1 and 8.

adjustments in Law No. 1 of 2026. Library and documentary research supplies scholarship on reporting, supervision, and liability. Grammatical and systematic interpretation identifies duties, sanctions, and institutional competence; the legal-system approach considers their interaction. The resulting model is prescriptive, and possible concealed donations or donor influence are not represented as empirical findings.

C. RESEARCH RESULTS AND DISCUSSION

1. Legal Construction of Corporate Campaign Contributions in Indonesian Election Law

Corporate contributions are permitted in legislative elections only within statutory conditions.[10] Articles 329–331 of Law No. 7 of 2017 assign DPR and DPRD campaign-fund responsibility to the political party and regulate sources, ceilings, identification, and recording. Presidential responsibility belongs to the candidate pair under Article 325, and DPD candidates are governed by Articles 332–333.[11] The relevant transaction is thus a regulated donation to a political party, not a right to influence subsequent policy.

Article 329(2) permits legislative campaign funding from political parties, their candidates, and lawful third parties; Article 330 includes corporate contributors. Under Article 329(3)–(7), donations may consist of money, goods, or services, but require a special campaign account, market valuation of non-cash support, and separate records. Presidential and DPD financing have distinct responsible subjects and corresponding rules.[12] Those categories cannot be merged when determining reporting or liability.

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[10] Pippa Norris, 'Regulating Political Finance,' in *Strengthening Electoral Integrity* (Cambridge: Cambridge University Press, 2017), 187–211, https://doi.org/10.1017/9781107280656.009, p. 195.

[11] Republic of Indonesia, Law No. 7 of 2017 concerning General Elections, arts. 325–339, as amended by Law No. 7 of 2023, https://peraturan.bpk.go.id/Details/37644/uu-no-7-tahun-2017.

[12] Susan E. Scarrow, 'Political Finance in Comparative Perspective,' *Annual Review of Political Science* 10 (2007): 193–210, https://doi.org/10.1146/annurev.polisci.10.080505.100115, p. 193.

Article 331 of Law No. 7 of 2017 caps corporate or group contributions to DPR and DPRD campaigns at Rp25 billion per donor and individual third-party donations at Rp2.5 billion. Article 327 sets presidential limits, while Article 333 permits Rp750 million from individuals and Rp1.5 billion from groups or companies in DPD elections.[13] The Rp25 billion legislative-party ceiling is consequently the controlling limit for this study.

Article 339(1) prohibits funds from foreign donors, unidentified contributors, specified criminal proceeds, governmental bodies and state- or region-owned enterprises, and village institutions or enterprises.[14] Article 339(2) requires prohibited funds to remain unused and to be reported and transferred to the treasury. A domestically incorporated company is not automatically a foreign donor merely because it has foreign shareholders; conduit status requires transaction and ownership evidence. The public-policy position of state-owned enterprises also differs from that of ordinary private companies, as Anggara's examination of their special assignments illustrates.[15]

KPU Regulation No. 18 of 2023 prescribes special accounts, donor identification, LADK, LPSDK, LPPDK, and audit procedures for legislative parties.[16] Articles 46–53 govern relevant reports, while Article 108 regulates read-only access to Sikadeka for specified institutions. Operational assistance does not transfer the party's reporting responsibility or establish unrestricted bank-data access. In a

[13] Republic of Indonesia, Law No. 7 of 2017 concerning General Elections, arts. 325–339, as amended by Law No. 7 of 2023, https://peraturan.bpk.go.id/Details/37644/uu-no-7-tahun-2017.

[14] Hesti Widyaningrum, 'Pelarangan Pihak Asing Sebagai Pemberi Sumbangan Dana Kampanye Pemilu', *KRTHA BHAYANGKARA* 14, no. 1 (March 2020): 70–85, https://doi.org/10.31599/krtha.v14i1.38, p. 74.

[15] Arya Anggara, "Limitation of Public Service Special Assignment Charges Bond in the Form of a BUMN Persero (State-Owned Enterprises)," *Peradaban Hukum Nusantara* 1, no. 1 (2024): 96–113, https://doi.org/10.62193/ebsdrm65, p. 102.

[16] Ilham Ilham and Irham Bashori Hasba, 'Sumbangan Dana Kampanye Pada Pemilu 2024 (Analisis Regulasi Kepemiluan Di Indonesia)', *UNES Law Review* 6, no. 1 (November 2023): 3832–3843, https://doi.org/10.31933/unesrev.v6i1.1141, p. 3836.

different organizational setting, Haris likewise identifies financial transparency and internal control as elements of accountable legal-entity governance; the comparison supports improved party governance, not a new electoral duty.[17]

Formal audit compliance does not establish the accuracy of every transaction. Arsyad, Natsir, and Dinhi examine presidential campaign audits, not concealed donations by legislative parties.[18] Possible undervaluation of advertising, logistics, or in-kind support remains a verifiable risk requiring source records, comparable market prices, and a finding by a competent authority.

Article 335 of the Election Law and KPU Regulation No. 18 of 2023 already require audit, while Bawaslu Regulation No. 15 of 2023 provides scrutiny of donors, limits, receipts, and prohibited sources.[19] The remaining difficulty concerns indirect contributors, affiliated entities, and contested valuation rather than the absence of any verification rule. A comparative analysis by Indraswari emphasizes that supervisory liability depends on a defined legal duty and the responsible actor; its reasoning is relevant by analogy, without extending insurance-sector rules to elections.[20] Any stronger investigative mandate would require express authority and safeguards.

KPU administers filings, Sikadeka, and publication of audits; Bawaslu supervises reporting and audits; public accountants examine submitted

[17] Mustofa Muhammad Haris, "Juridical Analysis of Non-Profit Principles in The Formation of Business Entities by Foundations," *Peradaban Hukum Nusantara* 1, no. 1 (2024): 128–142, https://doi.org/10.62193/fk17g819, p. 137.

[18] Muhammad Arsyad, Sukriah Natsir, and Zoel Dirga Dinhi, 'Audit Interpretation of Presidential and Vice-Presidential Campaign Finance Reports', *Jurnal REKSA: Rekayasa Keuangan, Syariah Dan Audit* 12, no. 2 (September 2025): 215–30, https://doi.org/10.12928/jreksa.v12i2.13949, p. 218.

[19] Daffa Athaillah Maulana and Feyla Qintara Andafi, 'Inkompatibilitas Regulasi Dana Kampanye pada Sistem Proporsional Terbuka dalam Pemilihan Umum Legislatif Indonesia', *Majalah Hukum Nasional* 53, no. 1 (December 2023): 73–89, https://doi.org/10.33331/mhn.v53i1.221, p. 79.

[20] Soca Daru Indraswari, "Legal Implications of Insurance Supervisor's Liability in Policy Failure," *Peradaban Hukum Nusantara* 1, no. 2 (2024): 122–142, https://doi.org/10.62193/gzcvc287, p. 128.

accounts. Sahputra and Garust's administrative-law analysis underscores the need to connect every supervisory action to an expressly defined competence and review mechanism.[21] PPATK undertakes financial intelligence under Articles 40–44 of Law No. 8 of 2010, while investigators exercise separately authorized powers.[22] Article 108 of KPU Regulation No. 18 of 2023 allows limited read-only data access, not unrestricted banking disclosure. Referrals and matching of records must respect secrecy and data-protection safeguards.

The existing regime prescribes donor identity, ceilings, separate accounts, reporting, audits, and sanctions. Its vulnerability is that formal scrutiny may overlook indirect funding or donor conflicts not apparent in the records. Such risks are not established incidents. A legally defensible response must link a suspected irregularity to proof, competent authority, and either an existing consequence or an explicitly proposed reform.

2. Corporate Campaign Contributions and the Neutrality of Political Parties

Political parties are necessarily partisan; 'neutrality' here means independence from corporate donor control, not political non-partisanship. A lawful donation does not itself establish undue influence or a violation. This analysis tests whether financing compromises institutional autonomy and separately whether specific conduct fulfills an enforceable prohibition. Ethical concerns about donor influence remain distinct from statutory responsibility.[23]

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[21] Mirza Sahputra and Yuriy Vitaliyovych Garust, "Constitutional Legality of Administrative Island Transfers by Indonesia's Minister of Home Affairs from a Constitutional Law Perspective," *Peradaban Hukum Nusantara* 2, no. 1 (2025): 52–76, https://doi.org/10.62193/da1vv553, p. 61.

[22] Republic of Indonesia, Law No. 8 of 2010 concerning the Prevention and Eradication of Money Laundering, arts. 40–44, https://jdih.kemenkeu.go.id/api/download/fulltext/2010/8TAHUN2010UU.htm.

[23] Thomas Reuter, 'Political Parties and the Power of Money in Indonesia and Beyond', *TRaNS: Trans-Regional and -National Studies of Southeast Asia* 3, no. 2 (July 2015): 267–288, https://doi.org/10.1017/trn.2014.23, p. 271.

Parties select candidates, formulate programs, and represent voters. Dependence on concentrated donors may threaten these functions, but no particular party can be found beholden to a company without evidence. Party autonomy is therefore examined through traceable finance, disclosed interests, and enforceable prohibitions, rather than inferred motivations of party officials.

Corporate financing may generate dependence, preferential access, or expectations of later policy returns. These are potential channels, not automatic consequences. Kalla and Broockman's randomized experiment concerns access to United States congressional officials and cannot prove effects in Indonesia.[24] Indonesia-specific scholarship provides context, but donor control over nominations or decisions requires documentary and transactional evidence. The analytical distinction prevents comparative findings from becoming unsupported domestic allegations.

Weak internal democracy, financial autonomy, and cadre formation may increase parties' dependence on powerful contributors. Widiartana and colleagues situate these concerns within Indonesian party institutionalization.[25] This structural risk warrants transparency and internal safeguards but does not demonstrate that any identified donation produced a particular policy commitment.

Donor-related interests in procurement, licensing, or legislation are not automatically bribery or unlawful conflicts. Liability requires an applicable official duty, a relevant decision or benefit, prohibited conduct, any prescribed fault, and supporting evidence. The competent forum may lie in procurement, administrative, anticorruption, or criminal law rather

[24] Joshua L. Kalla and David E. Broockman, 'Campaign Contributions Facilitate Access to Congressional Officials: A Randomized Field Experiment', American Journal of Political Science 60, no. 3 (2016): 545–558, https://doi.org/10.1111/ajps.12180, p. 549.

[25] Putu Wahyu Widiartana, Bagus Gede Ari Rama, and Ni Putu Ega Maha Wiryanthi, 'Constitutional Responsibility of Political Parties as Pillars of Democracy in the Perspective of Indonesian Constitutional Law', *Cessie: Jurnal Ilmiah Hukum* 4, no. 1 (May 2025): 139–49, https://doi.org/10.55904/cessie.v4i1.1447, p. 139.

than campaign-finance oversight. Without these elements, preferential access remains an ethical-political concern.

Unequal resources may distort representation even where voting remains procedurally valid. The need for objective legal standards is also evident in Zainuddin and Nguindip's account of how indeterminate constitutional criteria can invite politically motivated bargaining in a different institutional setting.[26] Applied by analogy, clearly defined donor-verification thresholds could reduce discretionary treatment of political financiers without suggesting that the Surakarta study establishes concealed campaign donations.

Accounts, ceilings, and donor identification enable scrutiny but cannot alone reveal undisclosed exchanges. Scholarship on legislative reporting and electoral transparency supports stronger verification without establishing that particular donations were concealed.[27] Claims of wrongdoing must rest on identifiable transactions and competent findings.

Article 329(5) requires legislative campaign goods and services to be recorded at reasonable market value, with comparable provisions for presidential and DPD campaigns. Advertising, transport, facilities, and professional services therefore require defensible valuation when received as contributions.[28] Invoices, market comparisons, and affiliate transactions may reveal discrepancies, but a discounted or misstated contribution

[26] Zulfa Zainuddin and Nana Charles Nguindip, "Constitutional Problem Parameters in Determining the Special Status of Surakarta," *Peradaban Hukum Nusantara* 2, no. 1 (2025): 1–14, https://doi.org/10.62193/0k66cx03, p. 9.

[27] Rudi Hermanto, "Problematika Pelaporan Dana Kampanye pada Pemilu Legislatif Tahun 2019," *Electoral Governance: Jurnal Tata Kelola Pemilu Indonesia* 1, no. 2 (2020): 1–12, https://doi.org/10.46874/tkp.v1i2.85, p. 3; Nailina Paramita Neina, Aidul Fitriciada Azhari, and Nuria Siswi Enggarani, "Transparency of Campaign Finance Disclosure for Achieving Elections with Integrity," *Jurnal Jurisprudence* 11, no. 1 (2022): 68–81, https://doi.org/10.23917/jurisprudence.v11i1.15504, p. 71.

[28] Republic of Indonesia, Law No. 7 of 2017 concerning General Elections, arts. 325–339, as amended by Law No. 7 of 2023, https://peraturan.bpk.go.id/Details/37644/uu-no-7-tahun-2017.

remains a potential issue until supported by evidence.

The question is not whether all corporate donations are illegal, but whether lawful support can be distinguished from prohibited sources and influence. Donor identification, non-cash valuation, contribution ceilings, and competent enforcement provide the present baseline.[29] Expanded beneficial-owner disclosure and conflict safeguards remain prospective measures requiring clear legal authority.

Accordingly, party neutrality denotes independence from donor control. Statutory safeguards allow genuine contributions while seeking to protect democratic representation; their efficacy cannot be assumed from formal compliance alone.[30] Evidence-based verification and bounded accountability may reduce risk without criminalizing ordinary donations.

3. Legal Accountability Model for Political Parties Receiving Corporate Campaign Contributions

The accountability model must reach beyond submission of campaign-finance reports without departing from the statutory allocation of duties. As legal entities organizing representation and nominations, political parties must answer for compliance with the obligations that election law assigns to them. The separate question is whether the source, disclosure, and use of corporate support meet the conditions for a legally attributable violation.

Article 338 of Law No. 7 of 2017 prescribes cancellation of legislative participant status in a relevant area for failure to file the initial report and non-designation of elected candidates for failure to submit the receipt-and-expenditure report; separate provisions

[29] Eve Warburton, 'Private Power and Public Office: The Rise of Business Politicians in Indonesia', *Critical Asian Studies* 56, no. 2 (April 2024): 184–206, https://doi.org/10.1080/14672715.2024.2334069, p. 189.

[30] Valeria Tonhäuser and Torill Stavenes, 'Why Change Party Finance Transparency? Political Competition and Evidence from the "Deviant" Case of Norway', *European Journal of Political Research* 59, no. 3 (2020): 578–598, https://doi.org/10.1111/1475-6765.12369, p. 583.

apply to DPD candidates.[31] These are specific administrative consequences, not general powers to punish every defective disclosure. Heriansyah's examination of democratic criminal-law restrictions likewise demonstrates the importance of clear boundaries between lawful conduct and sanctions, although it concerns a different offence.[32] Beneficial-owner checks would require a new legal mandate.

Reporting compliance does not necessarily establish completeness of transactions. Darmoko's study of legislative campaign-fund audit illuminates the distinction between examination of submitted documents and detection of concealed finance, without proving concealment in the present context.[33] Proposals for beneficial-ownership checks, price comparisons, and indirect-donor tracing therefore require defined powers, evidence, and procedural safeguards.

Criminal liability turns on the subject, conduct, and elements defined by statute.[34] Articles 525–526 address specified excess contributions and handling failures, while Articles 527–528 address prohibited funds and distinguish election participants from campaign personnel. The principle of legality cautions against extending those categories by analogy; Yudistira's discussion of criminal legality reinforces the need to prevent arbitrary penal interpretation.[35] Article 525(1), however, cites the individual ceilings in Articles

[31] Yusuf Eko Nahuddin, 'Pertanggungjawaban Keuangan Partai Politik Menuju Tata Kelola Partai Politik Yang Baik', *Jurnal Cakrawala Hukum* 6, no. 2 (2015): 276–292, https://doi.org/10.26905/idjch.v6i2.1462, p. 285.

[32] Aria Wiratama Heriansyah, "The Problematic Nature of Presidential Defamation Provisions in a Democratic Rule-of-Law State," *Peradaban Hukum Nusantara* 2, no. 1 (2025): 91–109, https://doi.org/10.62193/14c0fn50, p. 97.

[33] Henry Windrianto Darmoko, 'Mengungkap Makna Akuntabilitas Dan Audit Atas Laporan Dana Kampanye Parpol : Bukti Dari Pemilu Legislatif 2019 Indonesia', *JAMER: Jurnal Akuntansi Merdeka* 3, no. 2 (November 2022): 121–127, https://doi.org/10.33319/jamer.v3i2.89, p. 124.

[34] Irwan Hafid, 'Upaya Pertanggungjawaban Pidana Terhadap Partai Politik Dalam Tindak Pidana Pemilihan Umum', *Jurnal Bawaslu Provinsi Kepulauan Riau* 3, no. 2 (December 2021): 115–136, https://doi.org/10.55108/jbk.v3i2.260, p. 119.

[35] Aldi Yudistira, "The Urgency of Reformulating the Material Legality Principle in the Criminal Code Based on Godly Justice," *Peradaban Hukum Nusantara* 1, no. 2 (2024): 16–29, https://doi.org/10.62193/fd0rqm06, p. 20.

327(1) and 331(1) although companies appear among listed offenders, whereas corporate limits are in paragraphs (2). That tension cannot be cured by an assumed penal cross-reference. Annex I to Law No. 1 of 2026 also adjusts the penalties under Articles 525–528.[36] Neither inaccurate reporting nor institutional benefit alone proves an offence without its statutory elements.[37]

A party's legal-entity status does not automatically transfer officers' crimes to the organization. Reporting and administrative duties may attach to the party, but penal provisions separately identify donors, participants, campaign implementers, and teams. Corporate attribution requires an applicable rule and proof of the requisite act and fault; personal liability cannot be inferred from electoral benefit.[38] Broader party-level penal responsibility must therefore be framed as legislative reform unless an enforceable attribution basis is established.

Ethical-political accountability concerns donor relationships that are lawful yet raise risks of undue access or dependence. Proposed internal review could consider contribution value, affiliations, participation in donor-related decisions, and disclosed interests.[39] Reasoned explanations, voluntary recusal, corrective disclosures, and disciplinary measures under valid party rules are possible non-penal responses. They must not be misrepresented as election-law sanctions without an applicable mandate.

The proposed three-actor model differentiates parties' recording and

[36] Republic of Indonesia, Law No. 1 of 2026 concerning Criminal Penalty Adjustments (State Gazette of the Republic of Indonesia No. 1 of 2026).

[37] Republic of Indonesia, Law No. 7 of 2017 concerning General Elections, arts. 327(1)–(2), 331(1)–(2), and 525(1), https://peraturan.bpk.go.id/Details/37644/uu-no-7-tahun-2017; Republic of Indonesia, Law No. 1 of 2026 concerning Penyesuaian Pidana, Annex I, electoral-offence entries for arts. 525–528, https://jdih.kemenkoinfra.go.id/uu-no-1-tahun-2026.

[38] Torang Rudolf Effendi Manurung, 'Perkembangan Politik Hukum Pertanggungjawaban Partai Politik Dalam Pengelolaan Bantuan Keuangan Negara Pasca Reformasi', *Yustisia* 4, no. 1 (April 2015): 202–219, https://doi.org/10.20961/yustisia.v4i1.8636, p. 206.

[39] Masiyah Kholmi, 'Persepsi Konstituen Terhadap Akuntabilitas Keuangan Partai Politik (Studi Di Kota Malang)', *Jurnal Akuntansi Multiparadigma* 1, no. 2 (2010): 207–222, https://doi.org/10.18202/jamal.2010.08.7089, p. 215.

filing duties, officers' or campaign personnel's individual liability for defined offences, and donors' obligations to comply with source and contribution restrictions. None is criminally responsible merely because a contribution created access or commercial expectations. Beneficial-ownership disclosure and conflict-management standards are proposed governance measures, not existing universal liability rules.

Institutional competence also limits oversight. KPU receives reports, operates Sikadeka, and publishes audit outcomes;[40] Bawaslu supervises filing and audits under its governing regulation;[41] and independent accountants apply their audit mandate. PPATK analyzes financial intelligence, while investigators seek evidence only through lawful procedure.[42] Article 108 of KPU Regulation No. 18 of 2023 establishes conditional, read-only access to campaign data rather than unrestricted bank disclosure. Suspected unlawful donations require documented referrals and confidentiality safeguards.

The proposed chain runs from donor identification and market valuation through recording, reporting, auditing, supervisory review, lawful referral, and resolution. Each stage links an actor to evidence, a legal provision, the competent forum, and the trigger for action. Table 1 separates existing duties and sanctions under the Election Law and implementing regulations from proposed beneficial-owner checks, interagency protocols, and post-election conflict safeguards. It is a prescriptive model, not an account of powers already exercised.

[40] Republic of Indonesia, General Election Commission Regulation No. 18 of 2023 concerning Electoral Campaign Funds, arts. 46–53 and 108, https://peraturan.go.id/files/peraturan-kpu-no-18-tahun-2023.pdf.

[41] Republic of Indonesia, Election Supervisory Agency Regulation No. 15 of 2023 concerning Supervision of Electoral Campaign Funds, arts. 5–6, https://jdih.bawaslu.go.id/.

[42] Republic of Indonesia, Law No. 8 of 2010 concerning the Prevention and Eradication of Money Laundering, arts. 40–44, https://jdih.kemenkeu.go.id/api/download/fulltext/2010/8TAHUN2010UU.htm.

Table 1. Stages of the Proposed Corporate Campaign Finance Accountability Chain

Stage / responsible actor	Evidence to verify	Legal authority / forum	Trigger; existing effect or proposal
Receipt / political party and donor	Donor identity, source, amount, market valuation	Election Law arts. 329–331, 339; KPU reporting	Illegal source or excess: statutory follow-up; PROPOSED: beneficial-owner checks
Disclosure / party; public accountant	LADK, LPSDK, LPPDK, account and invoices	PKPU 18/2023; Election Law arts. 335, 338	Missing report: applicable art. 338 consequence; audit within mandate
Supervision / Bawaslu	Discrepancy, identity, ceiling, prohibited source	Perbawaslu 15/2023 arts. 5–12	Record, coordinate, and refer suspected violations under existing powers
Investigation / PPATK; authorized investigators	Lawfully obtained transaction indicators	AML Law 8/2010 arts. 40–44; procedural law	Existing intelligence/investigation mandates; PROPOSED: formal referral protocol
Post-election / officeholders and party	Documented donor-linked conflict	Separate ethics, procurement or anticorruption forum	PROPOSED: targeted disclosure and recusal; no general KPU mandate

Source: Processed by Author, 2026

Post-election conflicts involving procurement, licensing, or public office fall under the applicable ethics, administrative, procurement, anticorruption, or criminal-law regime. Ordinary campaign reporting does not create an unlimited post-election KPU mandate. Targeted disclosure and referral for demonstrable donor-related conflicts are therefore proposals requiring legal authorization; absent a statutory trigger and competent forum, they cannot be treated as enforceable electoral duties.

The model separates existing administrative consequences, criminal liability for defined electoral offences, and proposed organizational or ethical safeguards. It seeks greater traceability without equating lawful donations with corruption or assuming universal access to financial records. Its contribution is the specification of evidence and institutional jurisdiction needed for accountable action, not a claim of demonstrated practical effectiveness.

D. CONCLUSION

Corporate campaign contributions are permitted in Indonesian legislative elections within a differentiated legal framework that imposes contribution ceilings, identification, accounting, reporting, audit, and specified sanctions on the relevant actors. The principal normative limitation is that compliance with these formal duties does not necessarily establish the substantive origin or political independence of every corporate contribution. This study accordingly proposes an accountability chain linking the liable subject, verified evidence, competent authority, violation threshold, and legally available consequence, while treating broader institutional liability, beneficial-owner verification, and post-election conflict safeguards as prospective reforms. The model may strengthen party independence and electoral integrity, but its effectiveness cannot be inferred from normative analysis alone; it requires empirical assessment of campaign transactions, supervisory practice, and institutional capacity.

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