MULTIDISCIPLINARY TEXT BOOKS of 1) Population & Tax and 2) Political Parties Accountability: A GRANT FROM DITBINLITABMAS

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(Abstract) Every year, the Board of Research and Community Intervention at the Higher Degree Directorate (DITBINLITABMAS) provides grants for a number of selected schemes, one of them being the Competence Scheme. This year, one of these grants was awarded to lecturers at the Faculty of Social and Political Sciences, led by the head of the Sociology discipline at Udayana University. The grant was to produce two multidisciplinary text books: 1) Population and Tax; and 2) Political Parties Accountability. These textbooks are for Sociology students, Political Sciences Students and Public Administration Students. These two text books were written by nine lecturers. All chapters were designed in such a way as to accompany 50 hours of work experience by students at social institutions related to each book’s content. Students who undertake field study receive a minimum of 2 hours of public lectures before they start their internships at five to six social institutions for each book or elective subject. There are at least twelve institutions taking interns, including BPS, BKKBN, Disnaker, Dinkes, Dispenda and DJP Bali province, the Ombudsman of Bali, Demokrat Party, KPU Bali, Keshangpol, Bawaslu and one of public accountant/ Kantor Akuntan Publik in Denpasar. The internships are expected to increase the students’ professional competence. This is also expected to cultivate social and political responsibility among both students and people at large with regard to the duty to pay taxes and to participate in politics. Academics in sociology, public administration and political science should contribute to social cohesion by producing relevant instruments of thought and practical action. Therefore the two text books are relevant for learning sociology and politics in the welfare state of contemporary Indonesia. It can be concluded that this human-capital deepening teaching along with the internship program are a new means of learning about population, tax, and the accountability of political parties.

Key words: Internship, Text book, Population & Tax, Accountability, Political Parties, Elective Subjects

I. INTRODUCTION

The Faculty of Social and Political Sciences/FISIP at Udayana University first opened for new students in 2009. Two study programs of Sociology and International Relations were the pioneers. Since 2009, four further study programs have opened for new students (Public Administration, Political Science, Communication Science and Library Science Diplome III). By 2012, each study program was ready to seek accreditation. An important question from the reviewer was, “does the curriculum have its elective subjects?”.

The answer is, “not yet”. These two text books provide the content for new elective subjects at the Faculty of Social and Political Science, Udayana University. On the basis of research and assessment, it is proposed that FISIP urgently needs further curriculum revision. With these text books, the students can choose one or both subjects as their electives and when they undertake their internships they can gain a certain professional competence.

Research Text Books

Both textbooks are based upon action research conducted in Bali where government and social institutions such as the head offices of BPS, BKKBN, Disnaker, Dinkes, Dispenda and DJP Bali provincial offices as well as KPU, Bawaslu, Keshangpol, Ombudsman, Public Accountants Wayan Budiarth and the head of the Democratic Party, Bali branch formed an adjunct team. Students who use these textbooks are those in Sociology, Political Sciences or Public Administration department in their fifth semester onward. The first textbook on ‘Population & Tax’ measures the institutional awareness of the demography dividend that comes from increasing taxation in Indonesia. The second textbook on ‘Political Parties Accountability’ measures the lack of accountability of political parties in Indonesia. As a medium of learning about social and political issues in contemporary Indonesia, these text books are highly important. They also prepare the students to improve their professional competence.

Aims and Purpose of the Research

Internships entail experience in a workplace along with tutorials at the university. Every student benefits from both their work experience and class lectures and learns from both the adjunct team in each institution and lecturers at the university. Students’ reflections on their work experience must be guided by their internship mentors at the institution in the form of a (1-2 hour) general lecture at their work places followed by group discussions. This is called human capital deepening via an internship program.

On campus, the students discuss the case analysed in each chapter in the text book before they start their work
experience. This prepares the students to analyse the real situations in each institution.

The purpose of this internship as follows:

1. Students learn by doing as they become familiar with real-life actual problems with the help of the adjunct team as their tutor. The internships provide them with the means to develop competence before they get to each job’s desk.

2. By 2016, the Indonesia Qualification Framework, KKNI, has a duty to give 1 to 9 qualifications for students in workplaces who have multiple points of entry and exit into or out of an open learning system. This qualifications framework needs to be implemented and no one can take it for granted that the MEA (Asean Economic Community) will start soon. The Indonesian Qualifications Framework has been developed since 2003. It means graduates of university compete with workers in workplaces who can gain a level 6 sertificate within the Indonesian Qualification Framework as a match to bachelor degree.

II METHOD OF RESEARCH

By an action research on internship in Bali for the making of two multidisciplinary text books, the method is multi paradigms. Human capital deepening is providing students to get the most of their quality from the text books so as the internship programs play a major roles to increase their professional competence. It makes the professional competence standard of university alumni match with those who have no education but get an open system or multi entry and exit of education through out of their career.

III RESULT AN DISCUSSION

1) Population and Tax

Since the taxation reforms that started in 2012, the basis of rights and the regulation of national and regional taxation have been modernised. The picture below explains:

Source: Tumakaka, 28 May 2015, internship lecture.

The book about ‘Population & Tax’ prepares students for their internships and involved action research by the four lecturers who write chapters based on their expertise. The text book is meant to fulfill one of the elective subjects in FISIP UNUD. Six chapters in all are designed to accompany 50 hours of internship made up from 5 hours of work experience per day for 2 days per social institutions. Students who participate in the work experience are given a 2 hour induction seminar by the adjunct team before they commence their internship in the offices of BPS, BKKBN, Disnaker, Dinkes, Dispenda and DJP Bali provincial offices as well as at one Public Accountant office (Kantor Akuntan Publik) in Denpasar. This internship program is expected to increase the students’ professional competence. It is also expected to increase the social and political responsibility of students with regard to taxation duties.

One reason for the National Board of Research and Community Intervention, at the Higher Degree Directorate (DITBINLITABMAS) providing a grant to write this ‘Population & Tax’ text book is that it will promote a wider understanding of the demographic dividend. The demographic dividend comes from a stable increase of population in productive age groups (15 to 64 years old) contributing more total taxation to the national economy over many years.

Most experts on population study argue that the demographic dividend should benefit both the workers who pay their taxes and the future development of Indonesia as a whole. As the head of BKKBN/Badan Koordinasi Keluarga Berencana Nasional, Jalal (2015) put it, the demographic dividend caused by an increase in productive age groups and a decrease in child birth over the long run, will see a social development support the economic development of Indonesian welfare.

The demographic dividend means that productive age groups (15-64 years) working in society and the economy are predicted to be increased by 68,1 from the percent of total population in the periode year of 2028-2031 (Alisahbana, 2014). The students of FISIP UNUD who take this elective subject can be seen as part of demographic dividend of Indonesia. Their availability and eagerness to work will contribute significantly to the joint collaboration between the university and the employers of university alumni. The local
government also has an interest in teaching students about how tax payers contribute fully to the development of Bali and other provinces in Indonesia.

**Literature Review on Population and Tax**

United Nation working papers on human capital deepening usually concentrate on the method of delivering formal education in developing countries. Dang and Rogers (2008) and Goldin (2014) explain how human capital deepening relates to improvements in quality enhancement of population distributions. Goldin illustrates how a natural distribution of population as discussed by Adam Smith (1776) led to the pesimisme Thomas Robert Malthus (1998) in his essay on principles of population. Goldin elaborates on the classic Malthusian equilibrium as a matter of “stagnant real wages during a long period, small increases in population, and occasional periods of real wage growth followed by increased population and subsequent decreased wages” (2014:4). Unfortunately, this balance of Malthusian theory in Indonesia has been promoted as a bonus demography which means that as the population increases, real income decreases. poses to the increase level of dependency.

By any means, this situation can be three fold. First, those couples who have children when they are young adults allow their children to get married as early as they did (age 16 onward). Second, these shorter generations may put their grandkids at risk of not receiving tertiary education. Third, the workplaces available for those who enter the job earlier without specific educational background or bilingual ability, offer low salaries. The result is a vicious cycle that decreases the ability to compete in certain jobs and consequently the outsourcing to replace them.

The prevalence of informal jobs is making livelihoods uncertain in certain areas. The workers have some opportunity in the creative sector such as fashion, traditional textile, culinary arts, handicrafts and so on. They work long hours but many people need to work odd jobs. For example as a healer, masseur, personal catering, personal child care or as in China, they duplicate famous brands into three levels of quality KW 1, 2 , 3 in order to sell the goods cheaply.

Sarwono and Koesoejono (13/08/2015) classified working odd jobs as seller in traditional markets, peddler, warung owner, ojek rider/motorbike taxi, taxi/rangkot or bus driver, middle man dealer, shop keeper, household assistance, construction worker etcetera. Using a Malthusian equilibrium to evaluate the condition of contemporary Indonesia can be misleading because a national program of birth control and increasing the quality of education and human resources are a government focus these days. However, urbanization and lack of agricultural development can be a hindrance in the long run. Also the number of dependents must decrease when more woman participate in the paid work force in the future (Jalal, 2015).

The development of urbanisation and a more appropriate Indonesian qualification framework are increasing the quality of workers through job enlargement, job enrichment and career possibilities at every level). Take for instance the teaching profession. Teachers who enter the job with a bachelor degree get level III salary as government employee. Other private sector jobs in banks, manufacturing, construction, and so forth see workers join the ranks of those who pay taxes and gradually become the middle class of Indonesia. The local government of Bali for example has set a minimum wage of Rp. 1.621.172 per month. In 2015, other provinces have set their minimum wage as follows:

1. Nangroe Aceh Darussalam Rp. 1.900.000,-
2. Sumatera Barat Rp. 1.615.000,-
3. Jambi Rp. 1.710.000,-
5. Bangka Belitung Rp. 2.100.000,-
6. Bengkulu Rp. 1.500.000,-
7. Banten Rp. 1.600.000,-
8. Bali Rp. 1.621.172,-
9. NTB Rp. 1.330.000,-
10. Kalimantan Selatan Rp. 1.870.000,-
11. Kalimantan Tengah Rp. 1.896.367,-
12. Kalimantan Timur Rp. 2.026.126,-
13. Gorontalo Rp. 1.600.000,-
14. Sulawesi Utara Rp. 2.150.000,-
15. Sulawesi Tenggara Rp. 1.652.000,-
16. Sulawesi Tengah Rp. 1.500.000,-
17. Sulawesi Selatan Rp. 2.000.000,-
19. Maluku Rp. 1.650.000,-
20. Riau Rp. 1.878.000,-
21. Sumatera Utara Rp. 1.625.000,-
22. Lampung Rp. 1.581.000,-
23. Nusa Tenggara Timur Rp. 1.250.000,-
24. Kalimantan Barat Rp. 1.560.000,-
25. Papua Rp. 2.193.000,-
26. Papua Barat Rp. 2.015.000,-
27. Maluku Utara Rp. 1.577.617,-
28. Kepulauan Riau Rp. 1.954.000,-
29. DKI Jakarta Rp. 2.700.000,-

(http://dhonypratama.com/umah-minimum-regional-)

This data illustrates for students how difficult it is for government and social institutions to manage pay for their growing numbers of workers at the same time as the whole population, the taxpayer base, and the taxpayers’ demands all expand.

**Population & Tax: the text book**

The text book of Population & Tax has 243 pages. It comprises five chapters of explanation and one chapter of conclusions. In each chapter there is an instructional aim and
the mind mapping is elaborated. Each chapter starts with a quote from an expert and an introduction before going to the sub-sections of the chapter. In the body of each chapter, there are cases, first reflection, self reflection and concluding reflection in boxes to highlight each of them.

All together, there are 20 cases, 6 self reflections and 3 concluding reflections to help students see problems in the field. For example, chapter 2 and chapter 3 both include explanations of how population as numbers or interventions become an entity that reflects the government’s development. On the one hand, an institution such as BKKB/National Board for Family Planning sends data to the BPS/National Board of Statistics which then can present the information within a broad range of data about the target population. On the other hand, the Dinkes/Health Local Ministry in the city of Denpasar data has several environmental problems and the taxation office can make it clear how the problems need to be solved by money collected as personal tax or corporate tax. The taxation office in every provinces has their Pratama office based on number of districts in each provinces.

In every chapter of the book, there are also many tables, graphs and pictures. In total, the book has 18 tables 13 graphs, and 22 pictures produced by either the writer or the lecturer from the adjunct team. These illustrations are all in black and white because colour would make the book too expensive. In the conclusion of chapter VI, the four writers provide summaries and the lead researcher makes suggestions.

It is clear that this text book is meant to be a medium of thought and action for interns. At the end of July 2015, a work in progress seminar was held at FISIP UNUD. The head of the Research Center on Population and Human Resources at Udayana University led the discussion in this seminar. The head of the Taxation Office/Kanwil DJP Bali signed a formal agreement to collaborate with UNUD and invited students of FISIP to undertake their internships at their offices. The head of Kanwil DJP Bali also wrote the prologue and epilogue of this book. A second epilog was contributed by a supervisor from the Faculty of Economy and Business at Udayana University.

This book is supervised by the head of the internal auditing unit at the Faculty of Economy and Business at Udayana University. As a supervisor, he was a key figure at the ToT (Term of Reference) and each chapter’s development. Our team met twice a week for almost 4 months in a row (February, April, May and June 2015). The chapter topics are:

1. Chapter I: The dynamics of population growth and tax expansion in rural and urban socio-economic settings. This chapter looks at how Balinese and non Balinese people in rural and urban dwellings interact with each other. In relation to that, the distribution of employment and unemployment follows a predictable pattern across the province of Bali.

2. Chapter II: The Human Development Index/IPM as an indicator of the increase of competitiveness in each region. This is a composite index that can be used as an indicator to predict life expectancy in relation to education, literacy derived from schooling, and standards of livelihood.

3. Chapter III: A demographic surplus in the context of welfare policy and decision making. Better health interventions based on progressive tax rates could make the tax decentralisation work in Bali and other provinces so long as the percentage of regional taxes can provide the regions with enough income for development.

4. Chapter IV: Regulations and rights are related to the transparency and accountability of taxes. The rate of tax is acceptable for everyone if decision makers ensure that tax revenue does actually return to the society. All tax payers need to be sure of justice in calculating and reporting their payment of tariffs and taxes. If corrections are necessary, then the procedure must be historically clear and based on justice to the tax payers.

5. Chapter V: Progressive tax and a tax payer number/NPWP for individuals and for corporations divided by regional taxation offices. Tax payer numbers are essential to ensure workers and corporations register their payments, calculate and report their cash flows, and make fair tax deductions. For example, land and building taxation in Indonesia is still controversial. In Jakarta and some parts of Java, people build a luxury cemetery and make it as exclusive as possible. Of course, all patterns of consumption are always possible but sometimes the patterns are unduly shaped by regulations about what can be billed as a tax deduction. Digital codes for various deductions may help consumers to register their luxury goods, including the aikik ring or jewelery from gem stones, and make more reasonable decisions about their consumption.

Chapter VI: Concluding remarks and suggestions. The four writers of this book complete their chapters with a summary. It reminds readers of insights about the data they will come across during their internships or vice versa, the interns can place new data within the general lessons they learn from the text book. This concluding chapter ends with a suggestion that as a medium of learning, Population & Tax is urgently necessary to ensure people in the productive age groups (15 to 64 age years) contribute to the tax system.

In the process of research for the book, people in the adjunct team from government and social institutions were a crucial part of the internship program. They gave tutorials at the beginning of the internships. Most heads of the various institutions warmly welcomed our internship program. The people who allowed the writers to meet the adjunct team were high ranking officials in the institutions. One senior public accountant was also a member of the adjunct team.

Those institutions can be seen as:

<table>
<thead>
<tr>
<th>Institutions</th>
<th>Persons</th>
<th>Institutions</th>
<th>Persons</th>
</tr>
</thead>
<tbody>
<tr>
<td>BKKB</td>
<td>Per-</td>
<td>Head</td>
<td>Kanwil DJP</td>
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</table>
In making both text books available, this research team established a two-step process:

1. Before 31 Juli 2015, the nine writers wrote drafts of each chapter. Before the seminar on 31th July, publication dummies (See the picture below at left side) were made in Yogyakarta.

2. During and after August 2015, the nine writers and the research leader finalized the drafts of each chapter and each book as a whole and put the document into the UNESCO format. The two books went Udayana University Press at the end of September 2015.

The dummy cover for each book.

2) Political Parties Accountability

Accountability does not only concern financial administration. It also concerns a number of other aspects of an institution, campaign, the regeneration of cadre, and internal auditing. Our research focused on the internship of students in six institutions. The adjunct team consists of the heads of KPU, Bawaslu, Kesbangpol, Ombudsman, Public Accountants Wayan Budiarti, and the Democratic Party, Bali branch. The novelty of this textbook is that it is based on the placement of students in each of these institutions. This put forward ‘Political Parties Accountability” as an elective subject for students in FISIP which will also improve the quality of education at Udayana University.

Literature Review on Indonesian Contemporary Politics

Following Weber’s thought on the 19th development of legal-rational political parties, Firmazah (2008) enquired into the communication and positioning of ideology in contemporary Indonesian political parties. Especially since New Oder regime for 32 years -- the Suharto era – Golkar (Functional Group) has become a dominant political party along with two other political parties, for example PPP and PDI+P.

The reform era since 1998 has transformed the contemporary Indonesia political situation into a democratic system. Alongside the three dominant parties, the mushrooming number of small political parties could be regarded as an indicator of popular awareness of the importance of political accountability and transparency. Gradually, the former dominance of the New Order ruling party, Golkar, has diminished since 1998.

There are several reasons to look more closely at the condition of political parties in Indonesia. As a comprador type of party, Golkar was a ‘machine for creating projects’ during the New Order and constituted a clear example of what is now known as KKN, Kolusi (Collusion), Korupsi (Corruption) and Nepotisme (Nepotism) in Indonesian political history. Golkar has accumulated ownership of the natural resources of Indonesia in the hands of a small number of compradores. It is undeniable that within each political party conflicts of interest have arisen over who finances the party’s campaigns, who runs for office, and who gets a share of power to make decisions that affect particular businesses and industries. These interests have little concern for either the welfare of Indonesians or the rule of law in Indonesia. Beside Golkar as the party of economic, administrative, and military elites, the two other dominant parties are the Islam-based party called PPP, Partai Persatuan Pembangunan (Development Collaboration Party) and the PDI-P (Fight for Indonesia Democratic Party).

The birth of KPK, Komisi (Commission) for Pemberantasan (Eradication) of Korupsi (Corruption) was the most important development during the initial period of office durin the presidency Susilo Bambang Yudhoyono, SBY. Before SBY, just after the Suharto era, the founding father Sukarno’s daughter, ibu Megawati Soekarnoputri, turned the PDI into PDI-P (Partai Demokrasi Indonesia Perjuangan). The three now dominant parties, Golkar, PPP and PDIP, cultivated alliances with other small political parties and made the leader of Partai Demokrat (Democrat Party), SBY the president of Indonesia. After the election of 2009, Nasdem (National Democrat) and Democrat parties were among 48 parties to gain representation in the national assembly. At the 2014 election, only 12 political parties gained representation and together they chose between Joko Widodo (from PDI+P) or Prabowo Subianto (from Gerindra/People Movement for Indonesia). In the end, Jokowi became the president of Indonesia.

Mardiasmo (2002) elaborates on how accountability is part of leaders’ transparency to the public. The separation of powers between the executive, the legislature, and the judiciary ensures each of these three arms of government checks and balances the other. This allows popular control over government as a whole, and pushes each to be an agent of development on behalf of the Indonesian community. Indonesians need to better representatives to fulfill an aspiration for better legislators. Those legislators come from

<table>
<thead>
<tr>
<th>wakilan Bali</th>
<th>Bali</th>
<th>Disnaker Provinsi Bali</th>
<th>Head</th>
<th>Dispena Provinsi Bali</th>
<th>HRD</th>
<th>BPS Provinsi Bali</th>
<th>Head</th>
<th>Dinkes Kota Denpasar</th>
<th>Head</th>
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</thead>
</table>

Source: Zuryani, dkk. 2015 Laporan Kemajuan Penelitian
political parties and play a big role in turning people’s various demands, expectations, and hopes into legal actions. However, legislators seem to have a low sense of responsibility to their voters. Too often they work in the parliament to enrich their party and to benefit themselves.

Reflecting critically on the condition of Western European politics before World War II, Meny and Knapp concluded that: “A democratic system without political parties or with a single party is impossible or at any rate hard to imagine” (1998, 86). The word ‘accountability’ addresses the criticism of Meny and Knapp. In the new millennium, the phrase ‘good governance’ similarly addresses interaction between public representative, public administrators, and private corporations. This book looks first at accountability for probity and legality as a means to avoid abuse of power. Second, it looks at legal accountability for political parties related to many aspect of law besides financial accountability for public funds. Third, it looks at procedures to ensure that public funds for political parties are controlled internally and externally with better auditing systems. Those political parties who use public funds must make them work for the community and society in a fast, rigorous, responsive, and open fashion. Without these minimal indicators of probity, legality, and auditing, the potential for KKN, collusion, corruption and nepotism, is all too strong.

Under the aegis of KPK, all the political parties must acquire a total awareness of accountability. Many users of social media are also promoting the eradication of KKN among the political parties’ candidates at all provincial elections on 9th December 2015. However, the practices of many political cadres in Indonesia are still ambiguous. There are many social media postings about elites who are promoted to be local leaders but then suffer legal punishment during their tenure for the corruption they became involved with. The picture lists political cadres who were involved in corruption cases but are still running for provincial election on 9 December 2015:

Data from Other Sources

Transparansi Internasional has conducted polling within the Pol-Tracking Institute (January 2014). Almost 44.75 percent of respondents said that they will never elect candidates from political parties with any accountability problems. The data show that the cadres who become leader in provinces of Indonesia still seem to include many problematic people, as the table below lists.

List of Candidate Pairs for All together Provincial Election

<table>
<thead>
<tr>
<th>No.</th>
<th>Political Parties</th>
<th>Cadre of</th>
<th>Total of Problematic Person</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>PDI-P</td>
<td></td>
<td>60</td>
</tr>
<tr>
<td>2</td>
<td>PAN</td>
<td></td>
<td>56</td>
</tr>
<tr>
<td>3</td>
<td>Nasdem</td>
<td></td>
<td>52</td>
</tr>
<tr>
<td>4</td>
<td>Demokrat</td>
<td></td>
<td>52</td>
</tr>
<tr>
<td>5</td>
<td>Gerindra</td>
<td></td>
<td>49</td>
</tr>
<tr>
<td>6</td>
<td>PK Sejahtera</td>
<td></td>
<td>47</td>
</tr>
<tr>
<td>7</td>
<td>Hanura</td>
<td></td>
<td>46</td>
</tr>
<tr>
<td>8</td>
<td>PKB</td>
<td></td>
<td>42</td>
</tr>
<tr>
<td>9</td>
<td>Golkar</td>
<td></td>
<td>33</td>
</tr>
<tr>
<td>10</td>
<td>PKPI</td>
<td></td>
<td>26</td>
</tr>
<tr>
<td>11</td>
<td>PBB</td>
<td></td>
<td>22</td>
</tr>
<tr>
<td>12</td>
<td>PPP</td>
<td></td>
<td>15</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td>500 persons</td>
</tr>
</tbody>
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Source: Tempo Weekly, 21 Agustus 2015

Text Book of Political Party Accountability

The text book consist of five chapters, concerning a) political party accountability, b) institutional accountability, c) financial funding and strategy of political parties d) creating quality political party cadre and e) internal control systems in financial accounting, and then a sixth chapter of concluding remarks. The six writers of the book include five from FISIP and one who is an internal auditor of the Faculty of Economy and Business at Udayana University.

In summary, the writing of each chapter related directly to the internship program. The adjunct team welcomed the meetings with the writers and the student interns on the dates below:

Schedule of Meeting and Internship Schedule

<table>
<thead>
<tr>
<th>Name of Institution</th>
<th>Date of Meeting</th>
<th>Reception by</th>
<th>Internship Schedule</th>
</tr>
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<tbody>
<tr>
<td>DPP</td>
<td>29 April</td>
<td>Secretary &amp; 3 cadres</td>
<td>22 and 23 May</td>
</tr>
<tr>
<td>Ombudsman</td>
<td>30 April</td>
<td>Head</td>
<td>13 May</td>
</tr>
<tr>
<td>Komisi Pemilihan Umum/KPU</td>
<td>30 April</td>
<td>Head of Commission+ staffs</td>
<td>20 May</td>
</tr>
<tr>
<td>Kespabangpol Bali</td>
<td>05 May</td>
<td>Head of subdit</td>
<td>26 and 27 May</td>
</tr>
<tr>
<td>Kantor Akuntan Publik Ketut</td>
<td>2 April</td>
<td>Prof. Dr. Ketut Budi, SE, M.Ak</td>
<td>19 and 21 May</td>
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Source: facebook Agung Bawantara 2015
IV CONCLUSIONS

The findings of this research is both text books are a multidisciplinary by using the tools of the economy. Either to see both population & tax and political party accountability. People who are in productive age groups need to be aware of the economic burden to pay for their nation’s development but without better leaders in the political parties the ideal democracy of Indonesia would only be a dream. Furthermore, writing these two text books, with funding by a grant from Ditinlitabmas won in a national competition, will increase the competence of the lecturers in the team. The research findings confirm our confidence that this text book is needed for teaching the students of FISIP about the current situation of population, taxation and political parties in Indonesia.

In conclusion, producing a relevant instrument of thought for the internship programs in the form of these text books is important for learning about “Population and Tax”, the human capital development of Indonesia, and the bonus of demography. It is also important to generate a wide range of understanding about ‘the accountability of political parties’ where leaders are prosecuted by KPK and the justice system.

ACKNOWLEDGMENTS

Thank you for Kemenristek Dikti especially to the Ditinlitabmas who funded these text books allowing them to be finished in time. My appreciation to all the civitas academia at Udayana University who are directly involved in the making of these books (lecturers who are the writers, Dean of FISIP, Dean of FEB, the reviewers for the two books, the consultant from FEB, head and staffs of LPPM). Thanks also to those who are not directly involved but fully support this internship program. I am in debt to the adjunct team who are giving lectures at their institutions, and the heads of KKB, BPS, Disnaker, Kanwil DITP Bali, Dinkes Denpasar, Dispenpa, the Ombudsman of Bali, Demokrat Party, KPU Bali, Keshangpol, Bawaslu KAP Wayan Budiartha, Finally, to the students of FISIP Udayana university, thank you for good behaviour and disciplined attendance.

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PT15&lpg=RA1 PT15&dq=sistem+pengendalian++ intern+dari+corruption+&source=bl&ots= ZxAFnhJBUE&sig=smbQcBq3fsIg0fbN0f3XHV UbY8&hl=en&sa=X&ei=InKiVYDCIdKouwSrt5jiC Q&redir_esc=y#v=onepage&q=sistem%20pengendalian+intern+dari+corruption%20&f =false


Komisi Pemilihan Umum. 2009. Peraturan komisi pemilihan umum tentang dana Kampanye peserta pemilihan gubernur dan wakil Gubernur, bupati dan wakil bupati, dan/atau Walikota dan wakil walikota

