

Analysis of Stakeholder Perspective on the Implementation of Public Participatory Audit in Indonesia

Hardini Lestiani Hernusa^{1*}

¹*Accounting Department, Vocational Program, Insitutit Bisnis dan Informatika Kesatuan, Bogor, Indonesia*

**Corresponding author email: hardinilestiani.kesatuan@gmail.com*

Abstract

The purpose of this research is to observe and explore the perceptions of stakeholders regarding public participatory audit implementation in Indonesia, to give input for Supreme Audit Board of Republic of Indonesia, and to enhance accountability and transparency in Indonesia. Research methodology used in this study is mixed method sequential study with place and duration of study is in Jakarta, from Febr to Dec 2021. In the beginning step, document review designate the perceptions of stakeholders regarding public participatory audit implementation in Indonesia. In the following step, Focus Group Discussions (FGD) were conducted to observe and explore these perceptions in depth. The implication of this study are to give a basic foundation in form of a guideline to implement public participatory audit in Indonesia. Researcher try to formulate the study according to article by Ashton (1998).

Keywords : accountability, stakeholder, public participatory audit, supreme audit institution, non-governmental organization

Selected References (Times New Roman 10pt), (5 references)