



The Influence Of Board Knowledge And Political Background On Regional Financial Oversight With Community Participation And Public Policy Transparency As Moderating Variables

Liza Hanim ¹, Biana Adha Inapty ²

^{1,2)} Universitas Mataram

Email: ¹⁾ lizahanim009@gmail.com

How to Cite :

Hanim, L., Inapty, A, B. (2025). The Influence Of Board Knowledge And Political Background On Regional Financial Oversight With Community Participation And Public Policy Transparency As Moderating Variables . EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis, 13(1). doi: <https://doi.org/10.37676/ekombis.v13i1>

ARTICLE HISTORY

Received [19 Agustus 2024]

Revised [08 January 2025]

Accepted [11 January 2025]

KEYWORDS

The Influence Of The Council's Knowledge About the Budget, Political Background, Transparency, And Regional Financial Supervision.

This is an open access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license



ABSTRACT

This study aims to examine how the knowledge of council members regarding budgets and political backgrounds affects regional financial supervision, taking into account the moderating effects of community participation and public policy transparency. The method used in this research is quantitative, with 50 samples collected directly by the researcher. The results indicate that council knowledge affects financial supervision, political background also influences financial supervision, community participation serves as a moderator in financial supervision, while public policy transparency also plays a moderating role in the same context.

INTRODUCTION

Government administration refers to a unified organization in which local governments or central governments are granted authority to carry out their functions. Local governments are entrusted with the authority and responsibility to manage finances and to ensure the welfare and prosperity of their citizens (Amali & Suwandi, 2021). Local governments have the authority to manage government activities, ranging from planning and implementation to evaluation, in accordance with Law No. 32 of 2020 concerning Regional Government and Law No. 33 of 2020 regarding Financial Balance between the Central Government and Regional Governments, which was later amended by Law No. 1 of 2022 on the Correlation of Central and Regional Government Finances (Fitriani, 2024).

Knowledge of budgeting is essential for members of the People's Representative Council to enhance the quality of the policies they create, particularly regarding the implementation of the Regional Budget (APBD). The better the policies designed by this forum, the more effective their implementation will be (Rahmat & Bastian, 2023). In summary, the knowledge of members of the council about regulations positively correlates with the quality of the policies made. If the council is not well-informed about the regulations, it will remain passive, merely receiving executive APBD proposals without attempting to evaluate and verify whether these proposals meet the public's expectations and the strategic plans for the region (Siswanto et al., 2017).

Additionally, it is crucial to improve public participation and transparency in how regional government programs are executed. How the local government provides information to the public and the extent to which they are accountable for their policies and actions can impact how the public perceives their performance (Suharyono, 2019). All activities and actions related to revenue and expenditure must be accounted for and disclosed by the local government. The use of public funds by the People's Representative Council and the general public must be transparent and accountable (Nababan et al., 2018).

The phenomenon of corruption in local governments can disrupt government performance and public trust. Efforts to combat corruption and enhance governance are crucial aspects of local government performance. Creating an accountable and transparent local government environment is one way to mitigate corruption (Runtunuwu & Tussabaha, 2020). Public satisfaction with the services provided by local governments can reflect their performance. On the other hand, public engagement with oversight and decision-making processes is also related. Local governments that encourage public participation are likely to respond better to local needs and gain greater support from their citizens. Therefore, it can be concluded that the best governance practices prioritize public satisfaction when implemented (Haliah et al., 2023).

Recent events reveal a significant discrepancy between the theories applied and the actual practices on the ground. Various community groups, including NGOs, students, and other organizations, have staged demonstrations demanding budget transparency. A major example is the student protest in August 2020, which called for clarity regarding the budget for the construction of student dormitories in Loteng, Mataram City (Suarantb.com, 2020). This demonstration reflects deep public dissatisfaction with the established budget and its implementation, highlighting the gap between planned and actual practices. This dissatisfaction underscores the difference between theory and practice and emphasizes the need for evaluation and improvement in public budget management.

The phenomenon in the Central Lombok DPRD (Regional People's Representative Council) involves difficulties in performing supervisory duties when issues arise from members of the same political party. This situation arises because many council members from various political parties, since the beginning of their careers, have been accustomed to prioritizing their party over their constituents. Consequently, when council members are elected as representatives, their focus often shifts from the mandate of the people to their party's interests and quality, even though the people's mandate should be the primary focus. According to Nurul et al. (2022), this phenomenon creates a mismatch between their responsibilities as representatives and their prioritized interests. Additionally, one factor affecting legislative performance is the weakness of legislative oversight functions. This shows that although there is a budget committee responsible for overseeing the entire process from planning to reporting, this oversight function is often not effectively implemented. The weakness in oversight implementation hampers the legislative's ability to control and monitor budget management effectively.

Previous research in Indonesia includes a study by Rante & Ratang (2003) titled "The Influence of Council Competence and Public Transparency on Regional Financial Oversight Performance." This research shows that the council's ability to understand the budget has a significant positive impact on the effectiveness of regional financial oversight. On the other hand,

a study by Fitriani (2024) titled "The Influence of Political Background and Public Participation on Budget Oversight in Local Governments" reveals that the political background of council members has a significant impact on budget oversight, where members with better political experience tend to be more effective in oversight. Public participation was also found to moderate this relationship, with higher participation enhancing the effectiveness of council oversight. Research by Putra (2016), Hidayah (2016), Hazmi, Ali, Imran, and Aryati (2018), and Pratama et al. (2018) in the study titled "Public Participation and Transparency of Public Policy as Moderators in Regional Financial Oversight" found that public participation and transparency of public policies play a significant role as moderators.

Transparency enhances accountability and allows the public to play an active role in oversight, while public participation strengthens the impact of council competence in overseeing regional finances. A study by Rezi Indriani (2018) titled "Analysis of the Influence of DPRD Members' Competence and Public Participation on Regional Budget Oversight Effectiveness" found that the competence of DPRD members in budget management significantly increases the effectiveness of budget oversight. Research by Ramadhan (2021) titled "Public Policy Transparency, Public Participation, and Regional Financial Oversight: An Empirical Study in Indonesia" reveals that public policy transparency and public participation have significant interactions affecting regional financial oversight.

This research aims to achieve several interrelated primary objectives, namely: first, to explore and deeply understand how the knowledge of council members regarding budgets influences the effectiveness of regional financial supervision; second, to assess the extent to which the political background of council members affects the methods and outcomes of regional financial supervision; third, to investigate how public participation can moderate or influence the relationship between council members' budget knowledge and the effectiveness of regional financial supervision; and fourth, to evaluate the role of public policy transparency in affecting or strengthening the relationship between these variables within the context of regional financial supervision. (Satria & Narisa, 2017)

The first contribution of this research to the government is that it provides empirical evidence to enhance the role of council members in managing and overseeing budgets. It offers a foundation for developing policies that improve transparency in financial management, thus allowing the public to access necessary information for supervision. The second contribution to the public is that it will provide better access to regional financial information, including budget allocations, fund usage, and audit results. It encourages active public participation in the budget supervision process, enabling them to contribute to the monitoring and evaluation of public fund usage.

LITERATURE REVIEW

Theoretical Framework

Agency Theory is employed in this study. Agency theory posits that efforts and environmental factors influence organizational performance. Agents are perceived as taking risks and making efforts, while leaders are seen as not taking risks. According to Martínez Guzmán et al. (2023), as agents, governments must present financial reports and engage with stakeholders. Members use this information to make economic decisions and assess political, social, and economic accountability, both directly and indirectly through their representatives. The correlation between governments and individuals using financial issues can be depicted as agency in democratic countries (Oktari, 2024).

Regional Financial Supervision

Regional financial supervision is an examination conducted by councils on the Regional Budget (APBD), starting from the preparation, approval, implementation, and accountability of

the APBD (Lambajang et al., 2018). Supervision can be defined as a process carried out consistently or continuously to observe, understand, and assess specific actions taken with the aim of preventing or correcting errors or deviations.

Influence Of Council Knowledge On Financial Supervision

One aspect is the council's knowledge of budgeting (Rezi Indriani et al., 2022). This knowledge is defined as the understanding that council members have regarding budgets planned, approved, and managed by the Regional Government. This knowledge can help council members fulfill their responsibilities as regional financial supervisors. Through training and seminars, the Council can enhance their understanding of regulatory mechanisms. The role and responsibility of the budget enable members of the Regional Representative Council (DPRD) to remain involved in regulatory processes along with the executive (Martínez Guzmán et al., 2023). Members also have the authority to approve or reject the work plan and budget that has been prepared. Based on this explanation, the first hypothesis of the study is:

- H1: Council knowledge of budgeting has a positive effect on regional financial supervision.

Influence Of Political Background On Regional Financial Supervision

(Fidowaty, G D Pratama, 2023) The political background of DPRD members includes political experience, political party origins, ideologies, and the number of political parties they are affiliated with. A person's political background is the foundation of their values, experiences, and knowledge related to politics. Through their activities in political organizations and institutions, particularly political parties and legislative bodies, legislators perform their political duties by organizing, educating, providing voices, and transferring power for the benefit of the people. (Runtunuwu & Tussabaha, 2020) Legislators in the political field acquire knowledge, experience, and values from all this work (Rahmat & Bastian, 2023). A council member must have a strong political background to carry out the function of regional financial supervision (APBD). The political background consists of experience, positions, and the interests of the political party involved. Based on the above explanation, the second hypothesis of this study is:

- H2: Political background has a positive effect on financial supervision.

Influence Of Community Participation On Regional Financial Supervision

Julianto and Dewi (2019) state that community participation refers to the process by which individuals or social groups are directly and actively involved in various stages of policy development, implementation, and supervision that affect their daily lives. This involves their contribution to designing policies, providing feedback during the implementation process, and monitoring the effectiveness of the policies already in place. Thus, community participation in budgeting is crucial as it can significantly improve the quality of the resulting budget. Their involvement helps ensure that the budget reflects relevant needs and priorities. Additionally, community participation provides extra support in the decision-making process by presenting a more comprehensive and realistic perspective on the impacts of budget allocation, which in turn provides better and more precise decision-making opportunities. Based on this explanation, the third hypothesis of this study is:

- H3: Community participation has a positive effect on financial supervision.

Influence Of Public Policy Transparency On Regional Financial Supervision

According to Amin Insani (2023), transparency means delivering financial information openly and honestly to the public in accordance with the view that citizens have the right to understand clearly and thoroughly the government's obligations in managing the entrusted resources and its compliance with laws and regulations. Coryanata (2021) states that transparency refers to the principle of open information flow, where all stages of government, institutions, and data should be available to interested parties. The information provided needs

to be sufficiently clear so that it can be easily understood and monitored. The budget obtained by the executive is considered transparent if it meets several criteria, such as the announcement of budget policies, easily accessible budget documents, timely accountability reports, responses to public feedback or proposals, and a system for conveying information to the public (Umar et al., 2021). Based on this explanation, the fourth hypothesis of this study is:

- H4: Public policy transparency has a positive effect on financial supervision.

METHODS

This study adopts a quantitative approach, which, according to Sugiono (2018), is based on the philosophy of positivism and is designed to examine a specific population or sample. Primary data are collected directly by the researcher through the use of a questionnaire. This questionnaire is employed to obtain data by asking respondents questions to gather the necessary information (Haliah et al., 2023). The focus of this research is on all members of the Regional Representative Council (DPRD) of Central Lombok Regency. Based on data from the Central Lombok DPRD office, the study population includes 50 members from 12 political parties.

A survey method is used as the primary technique for data collection in this study, where respondents are expected to complete the prepared questionnaire. Since the collected data need to be verified to ensure accuracy and reliability, descriptive responses from the respondents must first be validated using a Likert scale. The Likert scale is utilized by presenting a series of questions to respondents, who are asked to choose from several provided response options designed to measure the extent of their agreement or disagreement with specific statements. This process is essential to ensure that the obtained data can be used legitimately and consistently in subsequent analyses. The data analysis technique employed in this study involves grouping data based on variables and respondent categories. The researcher uses SPSS Version 16 (Rezi Indriani et al., 2018), a computer software designed for data analysis and statistical calculations, including parametric and non-parametric methods, using the Windows operating system (Ghozali, 2018). Validity tests assess the ability of measurement tools to measure the desired attributes. Validity tests are used to evaluate the validity of the questionnaire. If the questions can measure something, then the questionnaire is considered valid (Ghozali, 2018). The research instrument is tested for both validity and reliability. Internal validity measures how confident the researcher is in the causal relationships of the study. High validity indicates a true causal relationship.

Validity is assessed using degrees of freedom $n-2$ and a significance level of 0.05 to compare r -table and r -calculated values. To test stability and consistency, the Cronbach Alpha tool with a threshold of 0.60 is used to test reliability. Items receiving a value greater than this are considered reliable, while those with a value below 0.60 are deemed unreliable (Amin Insani et al., 2023). The purpose of conducting validity and reliability tests before distributing the data is to avoid invalid or unreliable instruments. Normality tests are carried out to check whether the independent and dependent variables in the regression model follow a normal distribution. Meanwhile, in regression analysis, multicollinearity tests aim to assess if there is a correlation between independent variables (Ghozali, 2018). Additionally, if the residual variance among observations shows consistency, heteroscedasticity testing is not required. However, if the residual variance between observations differs, heteroscedasticity testing is necessary (Ghozali, 2018). An example of multiple regression formulation is as follows:

$$PKD = a + b_1PAD + b_2PB + b_3PM + b_4TKP + b_5PAD*PM + b_6PAD*TKP + \dots + e$$

Where:

- PKD = Regional Financial Supervision (APBD)
- PB = Political Background
- a = Constant

- b1-b5 = Regression Coefficients
- PAD = Knowledge of Council Members
- TKP = Public Policy Transparency
- PM = Community Participation
- PAD*PM = Knowledge of Council Members*Community Participation
- PAD*TKP = Knowledge of Council Members*Public Policy Transparency

The t-test aims to evaluate the partial effect of independent variables on the dependent variable, as well as other continuous variables. According to Ghozali (2018), the t-test is used to identify the relationship between each independent variable and the dependent variable.

RESULTS

The analysis of item validity aims to ensure that each question item is valid. This test was carried out by correlating the calculated r value with the table r value ($50-2=48$, at a 5% significance level). Table 1, which shows the validity testing results, indicates that all item indicators of the variables have significance values less than 5% or 0.05, thus validating these items as valid indicators of the variables. Table 1 also presents the reliability testing for all variables, measured using Cronbach's Alpha values. In the reliability test, the Cronbach's Alpha values for each variable are as follows: council members' knowledge about the budget is 0.739, political background is 0.618, community participation is 0.763, public policy transparency is 0.682, and regional financial oversight is 0.651. These findings indicate that all Cronbach's Alpha values for these variables exceed 0.60. Therefore, all items within the variables are considered reliable, and the measurements provide consistent results.

Table 1 Validity And Reliability Test Results

No	Variable Name	indicator	Validitas $r > r_{table}$ R _{table} = 0.2353	Reliabilitas Cronbach = Aalpha > 0.60
1	Council knowledge of the budget	P1	0.872	0.739
		P2	0.864	
		P3	0.442	
		P4	0.763	
		P5	0.515	
2	Public participation	PB1	0.683	0.618
		PB2	0.572	
		PB3	0.614	
		PB4	0.670	
		PB5	0.621	
3	Public policy transparency	PM1	0.804	0.763
		PM2	0.820	
		PM3	0.379	
		PM4	0.780	
		PM5	0.819	
4	Local financial supervision Public participation	T1	0.649	0.682
		T2	0.728	
		T3	0.535	
		T4	0.682	
		T5	0.626	

5	K1	0.419	0.651
	K2	0.807	
	K3	0.620	
	K4	0.529	
	K5	0.808	

Source: data processed

Normality testing is applied to determine whether there are reference factors, residuals, or interfering variables in the regression model, which commonly experience dissemination (Ghozali, 2021). The researcher used the Kolmogorov-Smirnov test with a significance level of 0.05 to conduct the normality test. Table 2 shows the results of the Kolmogorov-Smirnov one-sample test. The Kolmogorov-Smirnov value indicates that the residuals are normally distributed, with a Kolmogorov-Smirnov value of 0.539 and a significance value of 0.933 according to Smirnov.

Tabel 2 One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.13168397
Most Extreme Differences	Absolute	.076
	Positive	.076
	Negative	-.062
Kolmogorov-Smirnov Z		.539
Asymp. Sig. (2-tailed)		.933

Source: data processed

The test for multicollinearity used in this study determines whether the independent variables in the regression model are correlated with one another. Ideally, there should be no correlation between the independent variables in the regression sample. Multicollinearity is assessed through the tolerance value, which must be greater than 0.1, and the Variance Inflation Factor (VIF), which must be less than 10. This study shows that all independent variables have tolerance values greater than 0.1 and VIF values below 10, indicating that there are no multicollinearity issues among the independent variables (Ghozali, 2016:103). This confirms that the applied regression model is valid and meets the established standards.

Tabel 3 Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Pengetahuan dewan tentang anggaran X1	.508	1.969
	Political background X2	.468	2.135
	Partisipasi masyarakat M1	.372	2.686
	Transparansikebijakan publikM2	.323	3.095

Source: data processed

The heteroscedasticity test was conducted using the Glesjer test. If the significance probability for each independent variable is greater than 0.05, it can be concluded that there is no issue of heteroscedasticity. The results of the heteroscedasticity test indicate that the significance values for all variables exceed 0.05, meaning that statistically, these variables do not show a significant effect as the p-value is greater than 0.05.

Table 4 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.900	.940		.958	.343
	X1	-.024	.061	-.083	-.398	.693
	X2	.033	.068	.104	.481	.633
	M1	-.020	.069	-.070	-.287	.776
	M2	.010	.080	.034	.129	.898

Source: data processed

The T-test is used to evaluate the significant effects of each variable. Based on Table 5, the Sig. value for variable X1 is 0.027 (<0.05), concluding that variable X1 has a significant effect on variable Y. The Sig. value for variable X2 is 0.000 (<0.05), indicating that variable X2 has a significant effect on variable Y. The Sig. value for variable M1 is 0.06 (>0.05), concluding that variable M1 does not have a significant effect on variable Y. The Sig. value for variable M2 is 0.000 (<0.05), meaning that variable M2 has a significant effect on variable Y.

Tabel 5 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
61	(Constant)	2.591	1.521		1.703	.095
	X1	-.183	.099	-.195	-1.844	.072
	X2	.617	.110	.615	5.598	.000
	M1	-.332	.111	-.368	-2.986	.005
	M2	.755	.130	.769	5.812	.000

Source: data processed

The above result, when inserted into the regression equation, is:

$$Y = 2.591 - 0.183 X1 + 0.617 X2 - 0.332 M1 + 0.775 M2$$

This can be interpreted as follows: If the constant term obtained is 2.591, then when the dependent variable is 0 (constant), the dependent variable will have a value of 2.591. If the regression coefficient for the variable X1 is -0.183, this indicates that an increase in the variable X1 will lead to a decrease in the variable Y, and vice versa. Conversely, if the regression coefficient for the variable X2 is 0.617, this means that an increase in the variable X2 will result in an increase in the variable Y, and vice versa.

The regression coefficient for the variable M1, which is -0.332, suggests that an increase in the variable M1 will lead to a decrease in the variable Y, and vice versa. Finally, the regression coefficient for the variable M2, which is 0.775, indicates that an increase in the variable M2 will lead to an increase in the variable Y, and vice versa.

DISCUSSION

The Influence Of Council Knowledge On Regional Financial Supervision

The research reveals that regional financial supervision is positively and statistically significantly determined by the knowledge variable of the council. Hypothesis one is supported as it is empirically proven. This indicates that budget knowledge aids in financial supervision of the region. Having a good understanding of the budget can help improve the supervision of regional finances. Previous studies by Lambajang et al. (2018), Safitri (2018), and Mandiriza & Fourie (2023) suggest that council knowledge regarding regulations positively impacts regional financial supervision. The research shows that with council knowledge about the budget, the process of regional financial supervision will be maintained. This study is based on agency theory, which states that members with high levels of knowledge can influence financial supervision (Hafiz & Nasution, 2022). The research provides insight into how council members can perform their duties and responsibilities as members of the Regional People's Representative Council (DPRD), particularly concerning regional financial supervision.

The Influence Of Political Background On Regional Financial Supervision

The research indicates that a political background has a positive effect on regional financial supervision. In other words, a strong political background among council members enhances their ability to supervise regional finances. This is due to the fact that political parties provide experience to DPRD members, making them wiser (Arianti, 2017). The more experience they have in political parties, including training and guidance on the budget, the more likely they are to become effective party members. This study aligns with the findings of Neny (2024), Arianti (2017), Hapsari (2018), and Juanda & Balqisa (2019), which show that political background positively impacts DPRD members' roles in regional financial supervision.

This study is grounded in agency theory principles, which state that the effectiveness and optimality of DPRD members' roles in regional financial supervision will increase if they have a strong political background (Mahfiza, 2018). The research shows that political experience provides DPRD members with deeper knowledge and skills regarding how to perform their duties and responsibilities, especially in regional financial supervision. In other words, a strong political background not only enriches their experience but also better prepares them to face challenges in regional financial supervision.

The Influence Of Public Participation On Financial Supervision

This study indicates that public participation in regional financial supervision in the DPRD of Central Lombok is empirically supported. The study shows that there is a relationship between public participation and financial supervision in Central Lombok. Research by Bahrana et al. (2021), Muktar (2019), and Wiwin (2018) supports this finding, explaining that council members' knowledge of regulations, public participation, public policy transparency, and public accountability significantly impacts regional financial supervision (APBD). This supports the Stakeholder Theory philosophy, which states that stakeholders are groups of individuals from society or communities who have relationships and interests with an organization (Phillips, 2019). In this study, the stakeholder theory is applied to explain the role of the public as stakeholders in the development of public policies related to regional financial supervision (Muktar, 2019). It is expected that increasing public participation will enhance the effectiveness of regional financial supervision by the Provincial and City Councils.

The Influence Of Public Policy Transparency On Regional Financial Supervision

The research shows that public policy transparency has a statistically significant impact on regional financial supervision in Central Lombok Regency. Empirical evidence supports this hypothesis by revealing a relationship between public policy transparency in the DPRD of Central

Lombok Regency and regional financial supervision. The findings emphasize the importance of public policy transparency in improving regional financial supervision. These findings are consistent with research by Sukoco (2016), Rahmat (2023), Gideon (2021), and Chen (2022), which also found significant effects of public policy transparency on regional financial supervision. Additionally, these findings align with Cleaves' theory, which states that implementation involves "the process of achieving policy goals through administrative and political steps." Therefore, the success or failure of implementation can be measured by the ability to continue or execute the planned programs (Lee & Azis, 2024).

CONCLUSION AND SUGGESTION

Based on the analysis of the influence of council members' knowledge about budgeting and their political backgrounds on regional financial oversight, while considering moderator variables such as community participation and public policy transparency, it can be concluded that council members' knowledge of regulations has a significant impact on regional financial oversight. This is because knowledge is a key variable in financial oversight, and the educational background and field of expertise of council members play an important role in this process. Political background also affects financial oversight, as it influences the oversight process. Community participation plays a crucial role in moderating the effect of council members' knowledge of regulations and their political backgrounds on regional financial oversight. This is due to the importance of citizen participation in voicing their aspirations during council recess periods. Additionally, public policy transparency also moderates the impact of council members' budget knowledge and political backgrounds on regional financial oversight. These findings are influenced by the low level of protests from citizens represented by NGOs, students, and other organizations regarding regional financial oversight.

This research is expected to expand the understanding of the influence of council members' knowledge about budgeting and their political backgrounds on regional financial oversight, while considering moderator variables such as community participation and public policy transparency. These factors may not encompass other variables that could also influence or strengthen the impact of council members' knowledge and political backgrounds on regional financial oversight. Therefore, future research is anticipated to include and apply additional relevant factors to provide a more comprehensive view of moderation in this context. Consequently, future research findings could more effectively explain and deepen the understanding of the dynamics of regional financial oversight by considering various factors that might play a role.

REFERENCES

- Akuntabilitas, A., Pengendalian, T. D. A. N., Kusmaeni, E., & Syahrenny, N. (2024). Internal Laporan Keuangan Mempengaruhi Kepercayaan Donatur Yayasan Sosial ?7(1), 203–218.
- Amali, M. N., & Suwandi, E. D. (2021). Pengaruh Pengawasan Keuangan Daerah, Akuntabilitas, dan Transparansi Pengelolaan Keuangan Daerah Terhadap Kinerja Pemerintah. *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi (JIMMBA)*, 3(6), 1125–1138. <https://doi.org/10.32639/jimmba.v3i6.959>
- Amin Insani, Rahayu, S., & Misni Erwati. (2023). Determinan Kinerja Keuangan Pemerintah Daerah. *Akurasi: Jurnal Studi Akuntansi Dan Keuangan*, 6(1), 109–125. <https://doi.org/10.29303/akurasi.v6i1.343>
- Bloodgood, J. M., & Chen, A. N. K. (2022). Preventing organizational knowledge leakage: the influence of knowledge seekers' awareness, motivation and capability. *Journal of Knowledge Management*, 26(9), 2145–2176. <https://doi.org/10.1108/JKM-12-2020-0894>

- Fidowaty, G D Pratama, Z. R. M. (2023). Implementation of The Budget Functions of The Regional People ' s Representative Council , Solok City , West Sumatra Province. *International Conference on Business Economics Sosial Sciences & Humanities*, 3(1), 1200–1209.
- Fitriani, L. (2024). Pengaruh Implementasi Sistem Informasi Pemerintah Daerah Terhadap Pengelolaan Keuangan Daerah Pemerintah Provinsi Jambi Dan Dampaknya Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Yang Dimoderasi Oleh Teknologi Informasi Tesis. 1–121.
- Gideon, N., Roreng, P. P., Randa, F., & ... (2021). ... Akuntabilitas Publik Dan Pengetahuan Dewan Terhadap Pengawasan Anggaran Pendapatan Dan Belanja Daerah Pada Kantor DPRD Kabupaten Halmahera Utara. *Paulus Journal of ...*, 1(1), 19–33. <http://ojs.ukipaulus.ac.id/index.php/pjmr/article/view/237%0Ahttp://ojs.ukipaulus.ac.id/index.php/pjmr/article/download/237/222>
- Hafiz, M., & Nasution, J. (2022). Analisis Pengetahuan Anggota Dewan Komisi E DPRD Provinsi Sumatera Utara Mengenai Efektivitas Anggaran yang di Keluarkan. *Jurnal Pendidikan Tambusai*, 6(d), 8632–8639. <https://www.jptam.org/index.php/jptam/article/view/3724%0Ahttps://www.jptam.org/index.php/jptam/article/download/3724/3150>
- Haliah, Rante, M. I., & Kusumawati. (2023). Performance Measurement Using Value for Money of Governance in Indonesia. *ADVANCES in Social Humanities Research*, 1(3), 113–122.
- Lambajang, A. A., Saerang, D. P. E., & Morasa, J. (2018). Pengaruh Pengetahuan Tentang Anggaran, Partisipasi Masyarakat, Transparansi Kebijakan Publik, Dan Akuntabilitas Publik Terhadap Pengawasan Keuangan Daerah Pada Dewan Perwakilan Rakyat Daerah di Wilayah Sulawesi Utara. *Jurnal Riset Akuntansi Dan Auditing "Goodwill,"*9(1), 104–117. <https://doi.org/10.35800/jjs.v9i1.19630>
- Lee, C. W., & Azis, M. I. (2024). Determinants of Transparency, Accountability, and Corruption in Sub-Saharan African Countries. *Review of Integrative Business and Economics Research*, 13(2), 71–86.
- Mahfiza, M. (2018). Pengaruh Pengetahuan Dewan Terhadap Pengawasan Anggaran pada Sekretariat Dewan Perwakilan Rakyat Daerah Kota Gorontalo. *Al-Buhuts*, 14(02), 112–122. <https://doi.org/10.30603/ab.v14i02.968>
- Mandiriza, T., & Fourie, D. J. (2023). Factors Influencing the Adoption of Municipal Public-Private Partnerships in Water-Infrastructure Projects in South Africa. *Africa Today*, 69(4), 3–28. <https://doi.org/10.2979/africatoday.69.4.01>
- Martínez Guzmán, J. P., Jordan, M. M., & Joyce, P. G. (2023). Towards inclusive public administration systems: Public budgeting from the perspective of critical race theory. *Public Administration*, March, 1–18. <https://doi.org/10.1111/padm.12956>
- Muktar, M., Ibrahim, R., & Abdullah, S. (2019). Pengaruh Kompetensi, Pengetahuan Tentang Anggaran, Pendidikan Dan Pelatihan Serta Pengalaman Terhadap Kinerja Pengawasan Keuangan Dewan Perwakilan Rakyat Kabupaten (Dprk) Bener Meriah, Aceh. *Jurnal Perspektif Ekonomi Darussalam*, 4(2), 213–230. <https://doi.org/10.24815/jped.v4i2.12574>
- Nababan, R. A., Sihombing, M., & Thamrin, H. (2018). Pengaruh Akuntabilitas dan Transparansi, terhadap Pengelolaan Keuangan Berkonsep Value For Money pada Pemerintah di Kabupaten Dairi. *Anthropos: Jurnal Antropologi Sosial Dan Budaya (Journal of Social and Cultural Anthropology)*, 4(1), 108. <https://doi.org/10.24114/antro.v4i1.10157>
- Oktari, A. (2024). Pengaruh Akuntabilitas dan Transparansi Pengelolaan Keuangan Daerah Terhadap Kinerja Keuangan Daerah Pemerintah Kota Jambi dengan Kompetensi Pegawai sebagai Variabel Mediasi Tesis OLEH : AULIZA OKTARI.
- Prodi, N. H., Islam, E., Ekonomi, F., Bisnis, D., & Uinsu, I. (2022). VISA: Journal of Visions and Ideas Peran Dan Wewenang Dewan Perwakilan Rakyat Daerah (DPRD) Dalam Pelaksanaan Fungsi Anggaran Terhadap Apbd Provinsi Sumatera Utara. 3(1), 13–21.

- Rahmat, A., & Bastian, A. (2023). Knowledge of Budgets and Board Performance in County Financial Oversight : Professional Commitment as Moderating. 2(1), 56–68.
- Ramadhan, I., Wiralestari, W., & Zamzami, Z. (2021). Pengaruh Pengetahuan Anggaran Anggota Dewan Terhadap Pengawasan Keuangan Daerah (Apbd) Dengan Partisipasi Masyarakat Dan Akuntabilitas Publik Sebagai Variabel Pemoderasi (Study Empiris Pada Dprd Provinsi Jambi). *Jurnal Akuntansi & Keuangan Unja*, 6(2), 70–83. <https://doi.org/10.22437/jaku.v6i2.14237>
- Rante, Y., & Ratang, S. A. (2003). International Journal of Social Service the Effect of Knowledge of the Board of Budgets on Regional Financial.
- Rezi Indriani, Juita Sukraini, & Siska Yulia Defitri. (2022). Pengaruh Pengetahuan Dewan Tentang Anggaran Dan Latar Belakang Politik Terhadap Pengawasan Keuangan Daerah. *OPTIMAL Jurnal Ekonomi Dan Manajemen*, 2(3), 318–338. <https://doi.org/10.55606/optimal.v2i3.520>
- Rezi Indriani, Juita Sukraini, Siska Yulia Defitri, Runtuuwu, P. C. H., Tussabaha, A., SUHARYONO, S., Sugiono, Nababan, R. A., Sihombing, M., Thamrin, H., Haliah, Rante, M. I., & Kusumawati. (2018). The Effect Of Accountability, Transparency, And Supervision On Budget Performance By Using The Concept Of Value For Money In Regional Business Enterprises (Bumd) Of Riau Province. *Asia Pacific Journal of Management and Education*, 4(3), 11–19. <https://doi.org/10.30927/ijpf.584834>
- robinson, hermawansyah, ayun sundari. (2023). Article history: Received: October 4. 13(3), 252–261.
- Safitri, Lina Ayu dan Sari, S. P. (2018). Pengaruh Pengetahuan Dewan Terhadap Pengawasan Keuangan Daerah: Partisipasi Keterlibatan Masyarakat Sebagai Pemoderasi. *Ekonomi Bisnis Dan Kewirausahaan*, VII(2), 6–26.
- Satria, D. I., & Narisa, D. (2017). Pengaruh Pengetahuan Anggota Dewan Tentang Anggaran Terhadap Pengawasan Keuangan Daerah Dengan Transparansi Kebijakan Publik Dan Akuntabilitas Sebagai Variabel Moderating: (Studi Kasus Pada Dprk Kabupaten Aceh Utara). *Jurnal Akuntansi Dan Keuangan*, 5(1), 1. <https://doi.org/10.29103/jak.v5i1.1808>
- Siswanto, S., Hafizrianda, Y., & Antoh, A. (2017). Pengaruh Transparansi Kebijakan Publik Terhadap Pengetahuan Dewan Tentang Anggaran Dengan Partisipasi Masyarakat Sebagai Variabel Moderasi. *KEUDA (Jurnal Kajian Ekonomi Dan Keuangan Daerah)*, 1(2), 51–82. <https://doi.org/10.52062/keuda.v1i2.732>
- Sugiono. (2018). Metode Penelitian Metode Penelitian. *Metode Penelitian Kualitatif*, 17, 43. [http://repository.unpas.ac.id/30547/5/BAB III.pdf](http://repository.unpas.ac.id/30547/5/BAB%20III.pdf)
- SUHARYONO, S. (2019). The Effect Of Accountability, Transparency, And Supervision On Budget Performance By Using The Concept Of Value For Money In Regional Business Enterprises (Bumd) Of Riau Province. *International Journal of Public Finance*, 4(2), 236–249. <https://doi.org/10.30927/ijpf.584834>
- Wiwin, M. D. E. N. J. M. (2018). Pengaruh Personal, Politik Background, Pengetahuan Anggaran Terhadap Peran Dewan Dalam Pengawasan Keuangan Daerah Dimoderasi FL. *Jurnal Forum Ilmiah Pendidikan Akuntansi*, 6(2), 1–15. <http://prosiding.unipma.ac.id/index.php/FIPA/article/view/557>