



Research Paper

## Analysis of Factors Affecting Local Government Budget Supervision (Study on Members of the Regional House of Representatives)

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**ABSTRACT:** This study aims to analyze and explain the factors that influence the oversight of council members on the APBD in West Sulawesi Province. This research is a quantitative research. The unit of analysis in this study is organizational with a population of all members of the DPRD of West Sulawesi Province with a total of 45 respondents. The data source of this research is primary data by using primary data collection techniques through questionnaires. The research hypotheses were tested using multiple regression. The results of this study indicate that education and training, organizational experience, position experience, and knowledge of board members about budgeting on APBD supervision in West Sulawesi Province.

**KEYWORDS:** Education and Training, organizational experience, position experience, knowledge of budgets, and APBD supervision.

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### I. INTRODUCTION:-

Regional financial supervision is all actions to ensure that regional financial management takes place in accordance with the plans, rules and objectives that have been set. According to Law Number 32 of 2004 concerning Regional Government, article 42 paragraph 1C explains that "the DPRD has the task and authority to carry out supervision over the implementation of regional regulations and other laws and regulations, regional head regulations, Regional Revenue and Expenditure Budgets (APBD), government policies in implementing regional development programs and regional cooperation. Based on the law, it can be concluded that regional financial supervision is carried out by the DPRD which focuses on monitoring the implementation of the APBD. Supervision of the implementation of the APBD is in the form of seeing, hearing, and observing the implementation of the APBD by the Regional Apparatus Work Unit (SKPD), either directly or based on information provided by the constituents, without entering the realm of technical supervision.

In order for the local government budget to run according to a predetermined plan, it is necessary to have equal supervision in every aspect of planning, whether the planning is running efficiently, effectively and economically. Based on Law No. 58 of 2005 concerning Regional Financial Management, it is stated that the supervision over the implementation of the APBD is carried out by the DPRD. Supervision of regional financial management is very important, because supervision is an effort to ensure there is harmony between the implementation of government tasks in the regions (central) and ensure the smooth running of government in an efficient manner (Julianastuti: 2013). Basically the purpose of monitoring is to observe what is really happening and compare it with what should have happened. If it turns out that deviations or obstacles are later found, it is hoped that the deviations or obstacles can be immediately recognized, so that corrective action can be taken immediately. Through this correction, it is hoped that the implementation of the activities concerned will still be able to achieve its goals to the fullest.

The supervision carried out by the board is influenced by internal and external factors (Suryanto: 2015). Internal factors are factors owned by the board that directly affect the supervision carried out, one of which is knowledge of the budget. Supervision of proper governance is highly dependent on the knowledge and skills of DPRD members. Broad and deep knowledge provides the ability to articulate all the interests of the people and determine a more appropriate and efficient way.

Research conducted by Mandacan, Sabijono, and Runtu (2018) shows that the board's knowledge of

the budget has a significant effect on the performance of board members in carrying out the regional financial oversight function. Budget supervision can be carried out properly if the board members as supervisors have adequate knowledge about the budget. The assumption is, how is it possible for a board member to guarantee that the supervision carried out has been going well if the board member does not have adequate knowledge about the overall structure, procedures, and mechanisms of budgeting, does not master the laws and budget policies, does not have the ability to detect the occurrence of budget failures.

As described earlier, there are internal factors in each member of the board that affect them in carrying out the oversight function of the budget (APBD). These factors are inherent in each individual which is referred to as a personal background in which education and training are variables, and are closely related to the quality of each individual's resources. In addition to these two factors, political background also greatly affects the ability of the board to carry out its duties. Political background is an individual's background on all matters related to the world of politics, including experience in DPRD and positions in political parties.

According to Dewi (2011: 22-23) DPRD members' knowledge of the budget can be interpreted as the council's knowledge of the budget preparation mechanism from the planning stage to the accountability stage as well as the council's knowledge of the laws and regulations governing regional financial management (APBD). DPRD members' knowledge of this budget will be even more important if it is linked to the mechanism of preparation and determination. current budget. Based on Murni and Witono's research, it shows that educational strata and work background have a significant effect on regional financial supervision (Dewi, 2011: 21). The council's knowledge of this budget mechanism comes from the ability of council members obtained from their educational background or from training and seminars on regional finance which is followed by council members. Training/seminars on regional finance attended by council members will increase the understanding of council members that the budget allocation process is not just an administrative process, but also a political one.

The performance of the board in carrying out its legislative function has always been a special concern of the community because it has entrusted the trust to the members of the council to be able to prosper the community. However, this trust currently tends to decrease and even many do not trust the performance of the board, this is due to the incompetent performance of the board, lack of knowledge about the budget, not optimal education and training, and the experience of board members who are still lacking from board members. Based on this description, the researcher will analyze the effectiveness of DPRD supervision on the West Sulawesi Provincial Budget and the factors that influence it by adding additional variables to this study, namely education and training, experience in DPRD, and expertise to test the effectiveness of DPRD supervision on regional finances (APBD) West Sulawesi Province.

## **II. LITERATURE REVIEW:-**

### **The concept of the Regional People's Representative Council (DPRD)**

S.H Sarundajang as quoted by Marzuki Lubis said that there is a need for a regional representative government that has two uses. One of them is "administrative", namely providing facilities and services. The other is representation, which involves citizens in determining the general needs of a particular area and how to obtain them. Regional representative government (or currently like DPRD) is the result of a process that stretches and connects the elements of "representation" and "administration" at the regional level so that it can reach the community well and evenly.

Implementation of Regional Government In contrast to the administration of government at the center which consists of executive, legislative, and judicial institutions. The implementation of regional government is carried out by the DPRD and regional heads. This understanding provides a perspective that the DPRD and regional heads are located as elements of regional government administrators who are mandated by the people to carry out government affairs that are handed over to the regions. DPRD and regional heads are equal partners who have different functions. DPRD has the function of forming regional regulations, budgeting and monitoring, while regional heads carry out the function of implementing regional regulations and regional policies. Legal consequences as equal partners, so in regulating and managing Government Affairs which are the authority of the Region, DPRD and regional heads are assisted by Regional Apparatus.

### **DPRD Supervision Function**

To explore how the supervisory process is carried out by the Regional People's Representative Council (DPRD) according to Law Number 32 of 2004 concerning Regional Government, as set out in Article 41, it is stated that "DPRD has the duties of legislation, budgeting and supervision". The explanation of the provisions of Article 41 of Law Number 32 of 2004, as regulated in the Decree of the Minister of Home Affairs Number 162 of 2004 Article 21 Paragraph (4) states: "The supervisory function is manifested in the form of supervision of the implementation of laws, regional regulations, regional head decisions. and policies set by the Regional Government. This indicates that the Regional Representative Council has the authority to carry out supervision

according to the rights it has after first being given legitimacy by the applicable legal rules. This supervisory action of the Regional People's Representative Council is necessary because when regional regulations are drawn up in order to implement higher laws and regulations, especially regarding the allocation and management of budgets in the regions, there may be things that deviate from the provisions of laws made by the Government and Regional People's Representative Assembly. The Regional People's Representative Council also has a function to represent the people as a liaison between the people and the government in fighting for and defending the interests of the people.

### **Board Knowledge of Budget**

The board's knowledge of the budget is the board's ability to prepare a budget (RAPBD/APBD), detect and identify waste or failure, and budget leakage (Yudhono, 2001 in Widyaningsih and Pujirahayu, 2012). The knowledge of board members about the budget in carrying out the functions and roles of board members, the capacity and position of the board is largely determined by the ability of the bargaining position in producing a policy. The capabilities and abilities of the council that must be possessed include knowledge, skills and experience in drafting various regional regulations in addition to the council's expertise in politics to represent constituents and group and related interests. According to Truman in Sopanah et al (2003) knowledge is closely related to education and experience. Both influence a person in taking an action. High experience and knowledge will greatly assist a person in solving the problems he faces in accordance with the position of DPRD members as representatives of the people. They should be people who have high knowledge and experience in the field of society and the state.

### **Education and Training**

Education and training as an effort to develop human resources, especially to develop intellectual abilities and human personality. Therefore, in order to obtain maximum results in employee development, education and training programs are needed that are in accordance with the analysis of the employee's position, knowing the objectives of the education and training they are carrying out.

According to PP No. 101 of 2000 concerning education and training, Article 1 paragraph (1) explains that education and training is the process of organizing teaching and learning in order to improve abilities. While Malayu S.P Hasibuan (2013) argues and training is a process to improve the theoretical, conceptual and moral skills of labor employees, workers who receive education and training train work skills when compared to employees who do not receive education and training. Based on some of the opinions above, it can be said that education and training are things that refer to knowledge, skills and improvement of one's attitudes and behavior. Then education and training according to Ranupandjojo and Husnan (1997:77), is an activity to improve one's general knowledge including increasing theoretical control and decision-making skills on problems involving activities to achieve goals, while training helps employees understand a practical knowledge. and its application, in order to improve the skills, needs, and attitudes needed by the organization in achieving its goals.

### **Experience in DPRD**

One's ability factor is not enough to be seen only in terms of education and training, but can also be seen in terms of one's work experience or experience while working at certain organizations/institutions (Syamsudin, 2003:33). Experience is one of the factors that influence a person's performance in carrying out tasks in order to achieve organizational goals. By being equipped with a lot of experience, the possibility to realize a good achievement or performance is quite convincing, and vice versa if one is not experienced enough in carrying out his duties, a person will most likely experience failure.

Experience according to the Big Indonesian Dictionary (2002:26) is something that has been experienced, lived, felt, borne, and so on. Loehoer (2002) in Setyorini (2011) states that experience is a combination of all that is obtained through repeated interactions with fellow natural objects, circumstances, ideas, and sensing. According to Fransiska (2013), experience is a learning process and the development of potential behavior seen from formal education and non-formal education.

### **Supervision of the Regional House of Representatives**

Supervision of the implementation of the budget needs to be carried out, this is to monitor whether the implementation of the budget has been running according to a predetermined plan and is running efficiently, effectively and economically. The supervision process here is defined as a process of activities aimed at ensuring that the implementation of local government is in accordance with the plans and provisions of the applicable laws (Keppres No. 74 of 2001).

In addition, to support local government accountability, in addition to the need for internal supervision, good and accountable external supervision is also needed. The function of internal supervision has so far been

carried out by the local government itself, while external supervision is carried out by the BPK, BPKP, as well as the DPR and DPRD; so that a government implementation report will be obtained based on the checks and balances procedure. In this study, the supervisory process will focus on the supervision carried out by the DPRD. In carrying out this supervisory task, the DPRD has a special section called the Budget Committee.

### III. RESEARCH METHODS

This study aims to analyze and explain the factors that influence the oversight of council members on the APBD in West Sulawesi Province. This research is a quantitative research. The unit of analysis in this study is organizational with a population of all members of the DPRD of West Sulawesi Province with a total of 45 respondents. The data source of this research is primary data by using primary data collection techniques through questionnaires. The variables in this study are education and training, organizational experience, position experience, knowledge of budgets and APBD supervision.

### IV. RESULTS:-

#### Description of Research Results

##### Multiple Linear Regression Analysis Test

Based on the problem formulation, research objectives and research conceptual framework, the analytical technique used is multiple linear regression analysis with the assumption that the equation is as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \epsilon$$

Where Y is the Supervision variable on the APBD,

X1 = Education and Training,

X2 = Organizational Experience,

X3 = Position Experience,

X4 = Knowledge

b0 = Constant

b1-4 = Regression coefficient

$\epsilon$  = error term.

By using the SPSS Version 25 data analysis program tool, the regression coefficient value of each variable which includes Education and Training, Organizational Experience, Position Experience and Knowledge can be explained as follows:

**Table 1** Table of Multiple Linear Analysis Results

Model		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.969	5.237		2.094	.043
	X1	.343	.217	.278	2.503	.017
	X2	.470	.294	.383	2.615	.013
	X3	.201	.098	.226	2.047	.047
	X4	.537	.168	.486	5.576	.000

Source: Primary data processed by SPSS 25, 2021

Based on the print out results of SPSS Version 25, the coefficients in the regression calculation above are obtained, then the regression equation is as follows:

$$Y = 10,969 + 0,343X_1 + 0,470X_2 + 0,201X_3 + 0,537X_4$$

The multiple linear regression equation above can be interpreted as follows:

1. The multiple linear regression formulation above obtained a constant value of 10,969. This value means that if the score includes Education and Training, Organizational Experience, Position Experience and Knowledge, the value is constant, the increase in the supervision of Council members in West Sulawesi Province has a value of 10,969.
2. The regression coefficient value of Education and Training (X1) is 0.343 and is 0.017 < 0.05, meaning that there is a positive and significant effect of education and training on DPRD oversight of the budget in West Sulawesi Province of 0.343 so that if the value or score education and training increases by 1 point, it will be followed by an increase in the supervisory score of 0.343 points.
3. The regression coefficient value of Organizational Experience (X2) is 0.470 and is 0.013 < 0.05, meaning that there is a positive and significant influence of Organizational Experience on DPRD oversight of the budget in West Sulawesi Province of 0.470 so that if the value or score of organizational experience an

increase of 1 point will be followed by an increase in the supervisory score of 0.470 points.

4. The regression coefficient value of Position Experience (X3) of 0, 201 and of  $0.04 < 0.05$  means that there is a positive and significant influence of position experience on DPRD oversight of the budget in West Sulawesi Province of 0.201 so that if the value or score Position experience increases by 1 point, it will be followed by an increase in supervisory score of 0.201 points.

5. Knowledge regression coefficient value (X4) of 0.537 and of  $0.00 < 0.05$  means that there is a positive and significant influence on Knowledge of DPRD oversight of the budget in West Sulawesi Province of 0.537 so that if the value or score of Knowledge increases by 1 point, it will followed by an increase in the supervisory score of 0.537 points.

From the table above, it can be seen that the description of the t test using the SPSS version 25 data analysis program shows that the three independent/independent variables (X) have a positive and significant effect on APBD supervision with the following summary:

- i. Education and training variable (X1) with tcount 2.503 > t table 1.683 and significant value = 0.017 < 0.05.
- ii. Organizational Experience Variable (X2) with tcount 2.615 > t table 1.683 and significant value = 0.013 < 0.05.
- iii. Position Experience Variable (X3) with tcount 2.047 > t table 1.683 and significant value = 0.047 < 0.05.
- iv. Knowledge variable (X4) with tcount value 5.576 > t table 1.683 and significant value = 0.000 < 0.05.

**Simultaneous Testing (F-Test)**

The F test serves to test the variables of Education and Training, Organizational Experience, Position Experience and Knowledge, whether the three variables studied simultaneously affect the supervision of the APBD in West Sulawesi Province. The analysis was carried out using SPSS version 25 data processing program tools as follows:

**Table 2 F Test**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	249.202	4	62.301	18.324	.000 <sup>b</sup>
	Residual	135.998	40	3.400		
	Total	385.200	44			
a. Dependent Variable: Y						
b. Predictors: (Constant), X4, X3, X1, X2						

Source: Primary data processed by SPSS 25, 2021

Based on the table above, the value of Fcount is 18,324, meaning that the independent variable (X) which includes Education and Training, Organizational Experience, Position Experience and Knowledge simultaneously affects the supervision of the APBD in West Sulawesi Province, it can be said to be significant because the test shows that the results of Fcount = 18.324 is greater than F table = 2.61 or it can be said that Ho is rejected and Ha is accepted.

**Dominant Testing (Beta Testing)**

Beta test is to test the independent/independent variables (X) which have the most dominant influence on the dependent/independent variable (Y) by showing the variable that has the highest standardized beta coefficient. Based on the results of data processing using SPSS 25, the following results are obtained:

**Table 3 Beta Test**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.969	5.237		2.094	.043
	X1	.343	.217	.278	2.503	.017
	X2	.470	.294	.383	2.615	.013
	X3	.201	.098	.226	2.047	.047
	X4	.537	.168	.486	5.576	.000

Source: Primary data processed by SPSS 25, 2021

Based on the results of the standardized beta value, it is known that the variables which include Education and Training, Organizational Experience, Position Experience and Knowledge, the one that has the greatest influence on the supervision of the APBD in West Sulawesi Province is the variable Knowledge of

council members on the APBD (X4) of 0.486 or 48.6%.

This study also found the magnitude of the influence of the independent variable on the dependent variable which can be seen from the value of the coefficient of determination (Adjusted R square) as follows:

**Table 4. R Square**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.804 <sup>a</sup>	.647	.612	1.84389	1.683
a. Predictors: (Constant), X4, X3, X1, X2					
b. Dependent Variable: Y					

Source: Primary data processed by SPSS 25, 2021

The value of the coefficient of determination (Adjusted R square) is 0.612 which means that the independent variable (X) which includes Education and Training, Organizational Experience, Position Experience and Knowledge of APBD supervision in West Sulawesi Province is 61.2%, while the remaining 38.8% is influenced by other variables that are not included in this research model.

## V. DISCUSSION:

### Effect of Education and Training on Supervision

To determine the effect of education and training on supervision, the t-test was tested. The t test is done by comparing the value of t count with t table. If t count > t table or P value < 0.05, then the effect is said to be significant, and if t count < t table or P value > 0.05, it is said to have insignificant effect. The T table value is obtained by looking at df (n-k-1; 45 - 4 - 1 = 40) at 5% so that the T table value is 1,683. From the table above, it is obtained that the t count for the Integrity variable is greater than the t table, namely 2,503 > 1,683 and the significance value is less than 0.05, namely 0.017.

This research is supported by research conducted by Muktar, Ibrahim, and Abdullah (2018) in their research The Effect of Competence, Knowledge of Budgets, Education and Training and Experience on Financial Oversight Performance of the Bener Meriah Regency House of Representatives (Dprk), Aceh, shows that education and training affects the performance of DPRD in regional financial supervision. This means that the level of performance of DPRD members in financial supervision is influenced by the education and training obtained by DPRD members. Education and training are individual variables which are individual backgrounds attached to each individual which is also called personal background. Education and training are closely related to the quality of each individual's resources. Human resources are an important factor in the implementation of an organization/institution. Therefore, it must be ensured that these human resources must be managed as well as possible and will be able to contribute optimally in efforts to achieve organizational goals (Winarna and Murni, 2007).

### Effect of Organizational Experience on Supervision

The purpose of implementing the supervisory function of DPRD members on the performance of the executive in the Regency/City area in the context of implementing decentralization of regional economic development so that it grows and develops better and is autonomous. Decentralization fosters the spirit of the regions to build and reduce the burden on the Central Government, increase community participation and support in development. To determine the effect of organizational experience on supervision, it was tested through the t test. The t test is done by comparing the value of t count with t table. If t count > t table or P value < 0.05, then the effect is said to be significant, and if t count < t table or P value > 0.05, it is said to have insignificant effect. The T table value is obtained by looking at df (n-k-1; 45 - 4 - 1 = 40) at 5% so that the T table value is 1,683. From the table above, it is obtained that the t count for the Integrity variable is greater than the t table, which is 2.615 > 1.683 and the significance value is less than 0.05, namely 0.013.

This research is supported by research conducted by Choyrun Nisa 2016 in his research The Effect of Personal Background and Knowledge of the Council on Budgeting on Regional Financial Supervision (APBD) (Empirical Study of the Banyuwangi Regency DPRD), the results of organizational experience have a positive and significant effect on regional financial supervision (APBD). ). This means that the better the personal background of the board members, the greater the capability provided in regional financial supervision (APBD).

### The Effect of Job Experience on Supervision

Position in a political party is the activity of a member of the council in a political party. This can be seen from the activeness and participation of board members as administrators in a political party. The position held by a person will affect the role of council members in carrying out one of their functions, namely carrying out regional financial supervision (APBD).

To determine the effect of organizational experience on supervision, it was tested through the t test. The t test is done by comparing the value of t count with t table. If t count > t table or P value < 0.05, then the effect is said to be significant, and if t count < t table or P value > 0.05, it is said to have insignificant effect. The T table value is obtained by looking at df (n-k-1; 45 - 4 - 1 = 40) at 5% so that the T table value is 1,683. From the table above, it is obtained that the t count for the Integrity variable is greater than the t table, which is 2,047 > 1,683 and the significance value is less than 0.05, which is 0.047. This research is in line with Kartikasari (2012) in his research which reveals that the experience of positions in the DPRD has a positive and significant influence on the role of DPRD members in regional financial supervision. This is in accordance with the statement that the tenure of council members, experience in duties and involvement in overseeing cases involving the budget, the better the performance of council members in supervising the management of regional budgets (APBD).

### **The Effect of Board Knowledge on Budgets on Oversight**

The board's knowledge of the budget is the board's ability to prepare a budget (RAPBD/APBD), detect and identify waste or failure, and budget leakage (Yudhono, 2001 in Widyaningsih and Pujirahayu, 2012). The knowledge of board members about the budget in carrying out the functions and roles of board members, the capacity and position of the board is largely determined by the ability of the bargaining position in producing a policy. The capabilities and abilities of the council that must be possessed include knowledge, skills and experience in drafting various regional regulations in addition to the council's expertise in politics to represent constituents and group and related interests.

To determine the effect of organizational experience on supervision, it was tested through the t test. The t test is done by comparing the value of t count with t table. If t count > t table or P value < 0.05, then the effect is said to be significant, and if t count < t table or P value > 0.05, it is said to have insignificant effect. The T table value is obtained by looking at df (n-k-1; 45 - 4 - 1 = 40) at 5% so that the T table value is 1,683. From the table above, it is obtained that the t count for the Integrity variable is greater than the t table, which is 5.576 > 1.683 and the significance value is less than 0.05, which is 0.000. According to Truman in Sopanah et al (2003) knowledge is closely related to education and experience. Both influence a person in taking an action. High experience and knowledge will greatly assist a person in solving the problems he faces in accordance with the position of DPRD members as representatives of the people. They should be people who have high knowledge and experience in the field of society and the state.

## **VI. CONCLUSION:**

Based on the results of the research and discussion above, it can be concluded:

1. Education and training have a positive and significant effect on the role of DPRD members in supervising regional finances. This means that the level of performance of DPRD members in financial supervision is influenced by the education and training obtained by DPRD members.
2. Organizational experience has a positive and significant impact on the role of DPRD members in supervising regional finances. This means that the better the personal background of the board members, the greater the capability provided in regional financial supervision (APBD).
3. Position experience has a positive and significant effect on the role of DPRD members in regional financial supervision. This means that a DPRD member who already has experience in serving in the DPRD will know what to do as a DPRD member in carrying out his functions, namely in terms of regional financial supervision.
4. The council's knowledge of the budget has a positive effect on the role of DPRD members in supervising regional finances. Council members know the entire mechanism of budget preparation from the planning stage to the accountability stage and council members know about the laws and regulations governing the management of regional APBD finances.

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