

THE EFFECT OF KNOWLEDGE OF THE BOARD OF BUDGETS ON REGIONAL FINANCIAL SUPERVISION WITH PUBLIC POLICY TRANSPARENCY AS A MODERATING VARIABLE**Yohanis Rante, Aprianto La'lang Kuddy, Sarlota Arrang Ratang**

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Abstract

The study aimed to examine the effect of the quality of board members' knowledge about budgets on regional financial oversight (APBD) with public policy transparency as a moderating variable that would strengthen or weaken those relationships. The analysis unit used in this study was a board member at the office of the Regional People's Representative Council (Assembly at provincial) of Papua Province, Jayapura regency Assembly at provincial, and Jayapura Assembly at provincial. Data collection is done using direct surveys, and then hypothesis testing is tested empirically using multiple regression analysis. This study shows that the board's knowledge variables about the budget affect regional financial supervision (APBD). In addition, the study could also prove that the interaction between public policy transparency and the board's knowledge of budgets does not affect APBD oversight. The main purpose of this study was to examine the effect of the quality of the knowledge of the members of the council about the budget on the supervision of regional finances (APBD). Then this study adds the transparency variable as a variable that will moderate the relationship between the board's knowledge of the budget and APBD supervision, so it is hoped that it will strengthen or weaken the relationship. This study uses a quantitative approach with the method used is a survey research method. The unit of analysis used in this research is the council members at the Papua Province Regional House of Representatives (DPRD), Jayapura Regency DPRD, and Jayapura City DPRD. Data was collected by direct survey, then hypothesis testing was tested empirically using multiple regression analysis. The results of this study indicate that the board's knowledge of the budget variable has an effect on regional financial supervision (APBD). In addition, this study finds that the interaction between the variable of public policy transparency and the board's knowledge of the budget does not affect the supervision of the APBD and this is inconsistent with the results of previous.

Keywords: Budget Knowledge; Transparency of Public Policy; Regional Financial Supervision (APBD).

Received 20 January 2022; Revised 20 January 2022; Accepted 10 February 2022

Introduction

APBD can be done well if the board members as supervisors have adequate knowledge of the budget (Herbert & Fisher, 1984): (Newkirk, Urquhart, Zwicker, & Breval, 1986), (Chong & Chong, 2002), (Burka, 2008) and the assumption is how can a board member assure that the supervision carried out has worked well if the board member does not have adequate knowledge of the overall structure,

procedures, and budgeting procedures, does not master the laws and policies of the budget, especially cannot detect the occurrence of budget failures. This is emphasized by (Ambarwati & Yudono, 2003). The DPRD, as an institution that carries out the function of regional financial supervision, will be able to use its rights appropriately to carry out its duties and obligations. Effectively it places its position proportionally if each board member has

adequate knowledge of the technical conception of governance and public policy. The knowledge that board members will need in performing supervisory functions is knowledge of the budget. Research by (Alfiandry, 2013) further emphasizes that the high knowledge of board members about the budget has a positive impact on supervision.

The above indicates that board members must have adequate knowledge about the budget because the more comprehensive the board members' knowledge about the budget, the greater the capability of the board member in conducting and supervision (Erlina & Widyarti, 2013). Suppose the knowledge of the budget is weak. In that case, the board is only passive and accepts the draft and proposal submitted by the executive without trying to examine and trace that the proposed budget has been following the aspirations of the community and the regional strategy plan, so that in the end, it is not able to detect the occurrence of budget leaks (Dervish, 2008). So far, there are still many councilors in the area who are confused to distinguish the terminology between supervision, control, and inspection, in addition to that, their knowledge of the overall structure, procedures, mechanisms, and budget policies is not fully adequate (Haryani, 2011). This indicates that the council's understanding of the budget in the area in the framework of APBD supervision is still poor. In addition to the board's knowledge of budgets that can affect regional financial supervision (APBD), transparency is also a situational factor that affects the supervision of APBD conducted by the council (Pramono, 2002; (Pranita & Andriyani, 2010). (Sulistoni, 2003) and Dwiyanto's (2006:223) view that the more transparent a public policy is, the more oversight the council will increase because the public is also involved in overseeing the public policy. Without information about budgeting that is

transparent and easily accessible to the public, the DPRD and the public do not have the opportunity to know, analyze, and influence government policies, especially budget management. (Rosseptalia, 2006) has proven that government transparency in making Regional financial policies can strengthen the relationship between the board's knowledge of the budget and the supervision of APBD. Based on the description above, the role of the DPRD is vast. It has strategic value in the supervision of APBD, mainly if supported by the quality of human resources of dead institutions in the form of adequate budget knowledge and implementation of sound governance principles that promote good transparency. Thus, the study was conducted to empirically test whether the board's knowledge of the budget could affect the supervision of APBD and whether transparency of public policy as a moderation variable could affect the relationship between the council's knowledge of the budget and the supervision of Regional revenues and expenditures budget, namely with studies in the Papua Provincial DPRD, Jayapura Regency DPRD, and Jayapura City DPRD.

One of the phenomena related to the problem of the quality of council members, namely looking at the condition that political parties in the selection of members for prospective council members have not fully prioritize the quality of human resources in the selection process. Based on the data obtained, very few parties conduct competency tests for prospective DPRD members who are promoted to sit in DPRD seats (Wardani & Haryani, 2019). This will certainly foster a negative perception in the community about the quality of board members. In addition, looking at the case of misappropriation of APBD funds which was actually carried out by the Papua Provincial DPRD in relation to the 2006/2007 APBD funds amounting to Rp 5.2 billion (Aditya, 2019). In connection with this, (Abdullah &

Asmara, 2006) examined the opportunistic behavior of the legislature in regional budgeting, one of the results of their research stated that the APBD is used by the legislature as a tool to fulfill personal and group interests. Based on this, these phenomena certainly indicate that the supervision over the management of the APBD that should be carried out by legislative institutions in the Papua Province region has not been optimal.

The difference between this research and previous research lies in the object and scope of the research. First, the research by (Coryanata, 2007) was only conducted on the DPRD in the Bengkulu City area, while in this study, apart from being conducted on the DPRD in the Jayapura city area, it was also added to the Papua Provincial DPRD and the Jayapura Regency DPRD. Researchers are interested in re-examining (Coryanata, 2007) research with a sample of members of the Papua Provincial DPRD as well as the Jayapura Regency and City DPRD to see if the differences and expansion of the survey area will show the same results and is there any possibility of new variables that need to be studied further .

Second, in the research of (Wahyudi, 2010) (Pramita & Andriyani, 2010) and (MAYASARI, n.d.), which uses the contingency variables of accountability and community participation, while in this study the researcher make a different model from previous research. In this study, the researcher uses the transparency variable as a variable that will moderate the relationship between the board's knowledge of the budget and APBD oversight so that it is hoped that it will strengthen or weaken the relationship.

Thus, the purpose of this research can be outlined as follows:

1.To analyze and empirically know the board's knowledge of the budget in influencing the supervision of regional financial management;

2.To analyze and know the transparency of public policy in influencing the relationship between budget knowledge and supervision of regional financial management empirically

Based on the description of the background and purpose of the research that has been stated above, the hypotheses proposed in this study are as follows:

H1. Knowledge of budgets affects regional financial supervision.

H2. The better knowledge of the budget and the transparency of public policy, the higher the regional financial oversight carried out by the council.

Method

1. Approach and Type of Research

The type of research used is explanatory with a quantitative approach. According to (Sugiyono, 2010), Explanatory research is a study that explains the causal relationship between variables that influence hypotheses. Therefore, this study will explain the existence of interactive or reciprocal relationships between the variables to be studied and the extent the These relationships affect each other. This research Uses a quantitative approach with the method used is a survey research method.

The steps taken in this research include: 1) Problem identification, 2) Literature study, 3) Conceptual framework development, 4) Identification and definition of variables, hypotheses, and research questions, 5) Research design development, 6) Sampling technique 7). Data collection and quantification and 8). Data analysis.

2. Research Analysis Unit, Population, and Sample

Researchers interested in retesting the research of (Sopannah, 2010) (Isma, 2014) with a sample of board members in the DprD of Papua Province, Jayapura Regency, and Jayapura City to see if by extension and differences the survey

area and different samples will show the same results and is it possible to bring up new variables that need to be studied further. The analysis unit in this study is a board member at the Papua Provincial DPRD office, Jayapura Regency DPRD, and Jayapura City DPRD. The population in this study was all board members at the Papua Provincial DPRD office, Regency DPRD, and Jayapura City DPRD. For councilor respondents, all populations were sampled.

3. Data Collection Techniques

Data collection in this study uses direct surveys, and the instrument used is a questionnaire (questionnaire). The operational deployment of questionnaires was carried out by visiting and dividing directly with respondents at the Papua Provincial DPRD office, Jayapura Regency DPRD, and Jayapura city DPRD.

4. Data Testing Methods Validity Test (test of validity)

The validity test in this study is the internal validity that tests the validity of the construct. According to (Hartono, 2004), construct validity will be assessed through convergent and discriminant validity. In this regard, the validity test in this study uses the Factor analysis technique with the Confirmatory Factor Analysis (CFA) method, namely by looking at the values of Kaiser-Meyer-Olkin of Sampling Adequacy (KMO MSA) and Bartlett's Test of Sphericity (BTS). The requirement is that factor analysis can be done if the KMO value ≥ 0.50 and Bartlett's test of Sphericity has a probability of 0.000 (Mirma Hapsari

Imam Ghozali, 2006). An instrument's criterion is said to be valid if it has a minimum eigenvalue of 1.0 with a loading factor value of ≥ 0.5 (Hartono, 2004).

5. Data Analysis Techniques

After testing the validity and reliability, further testing is carried out related to the statistical model used in hypothesis testing. Following the formulation of the hypothesis H1 to H2, which has been stated in a section previously, hypothesis testing was used to analyze the effect of 2 free variables (X) on one bound variable (Y) by using multiple regression analysis tools and to analyze data, spss software for window program. In connection with the above, the regression equation to test the hypothesis is as follows: $Y = \alpha + \beta_1.X_1 + \beta_2.X_1.X_2 + \epsilon$

Information:

Y: Regional Financial Supervision

α : Constant

β_1, β_2 : Regression coefficient

X1: Budget knowledge

X2: Transparency of Public Policy

X1, X2: Interaction between budget knowledge and KP Transparency

ϵ : Error

Results and Discussion

A. Results

1. Validity and Reliability Test Results

The results of testing of this research instrument can be described as follows:

Table 1
Test Results Confirmatory Factor Analysis
KMO & BARLET TEST

Variable	KMO & BARLET TEST		
	KMO	BTS Chi-square	Sig.
Knowledge	0,623	187,638	0,000
Transparency	0,618	115,827	0,000
Supervision	0,781	374,386	0,000

Source: Primary data processed in 2012

Reliability tests are conducted to test the feasibility of the consistency of the entire scale used. A constructor variable is reliable if the Cronbach

Alpha value is more than 0.60 (Imam Ghozali, 2006). Reliability testing results can be seen in the following Table.

Table 2
Reliability Test Results

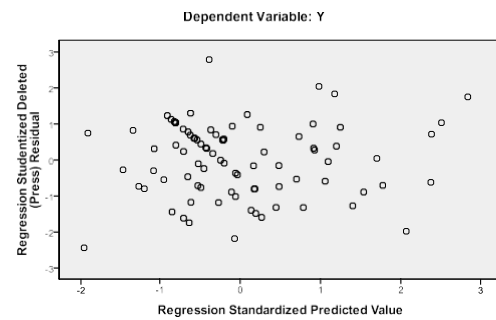
Variable	Cronbach Alpha	Information
Knowledge	0,824	Reliable
Transparency	0,653	Reliable
Supervision	0,786	Reliable

Source: Primary data processed in 2021

Based on the Table above, the results of the variable reliability test on six instruments of research variables show Cronbach Alpha (α) above 0.60. This means that all uses of these instruments meet the required level of reliability. Thus, based on the results of the validity and reliability tests mentioned above, the variables to be tested have been accurate and consistent so that they are qualified to be used in data analysis.

2. Testing Classic Assumptions
Normality Test

A regression equation can be said to pass normality if the significance value of the Kolmogorov-Smirnov test is more significant than 0.05. This can be seen in the following Table.



Figur 1
Normality Test Results

The results of the Kolmogorov-Smirnov test in the Table above show a significant value above 0.05. Thus, it can be concluded that the data is distributed normally.

3. Multicollinearity Test

The results of the multicollinearity test can be seen in the following Table:

Table 3
Test Results Multikolinieritas

Variable	Collinearity Statistics	
	Tolerance	VIF
Knowledge	0,503	1,990
Transparency	0,749	1,336

Source: Data processed in 2021

Based on the Table above, it is seen that no independent variable has a tolerance value of < 0.10 . In addition, the results of variance inflation factor (VIF) calculations show that the five independent variables have a VIF value of > 10 , so it can be concluded that

there is no multicollinearity between independent variables in the regression model.

4. Test Autokorelasi

Testing to detect the absence of autocorrelation, namely the Durbin-Watson test in

Table 4
Test Results Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.885 ^a	.783	.757	1.687	1.909

a. Predictors: (Constant), X1X5, X1X3, X2, X3, X1X4, X5, X1, X4, X1X2

b. Dependent Variable: Y

The table above shows that the value of d-w is between -2 and 2+,

which is 1,909, so it can be ascertained that there is no autocorrelation.

5. Test Heterokedastisitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.59404406
Most Extreme Differences	Absolute	.079
	Positive	.050
	Negative	-.079
Kolmogorov-Smirnov Z		.730
Asymp. Sig. (2-tailed)		.661

a. Test distribution is Normal.

b. Calculated from data.

Figure 2
Scatterplot

Scatterplot images on scatterplots graph show that the dots spread randomly and spread both above and below the number 0 on the Y-axis. This indicates no heteroskedasticity in regression models, so regression models are worth using to predict the model.

6. Proof of Hypothesis

Regression results are statistically tested. The study examined the effect of budget-knowing variables (X1) on APBD (Y) surveillance variables and the effect of Transparency variables (X2) on the relationship

between (X1) and (Y). It uses multiple regression analysis to determine the significance of the regression coefficients of each independent variable to answer the proposed hypothesis (ρ -value). The confidence interval is used, which is 95% (error rate $\alpha = 5\%$), so that if the results of the study show a level of significance (ρ -value) smaller than $\alpha = 5\%$ (ρ -value < 0.05), it can be concluded that independent variables affect dependent variables. Discussion of research results can be presented in the following Table:

Table 5
Results of Analysis Regresi multiple

Variabel Dependen	Variabel Independen	Hipo tesis	Koefisien Regresi	T Count	ρ -value (Sig.)
Supervision (Y)	Knowledge (X1)	H ₁	0,740	5,356	0,000**
	interaction X1X2	H ₂	-0,245	-0,994	0,324

Constant = 6,845
** Significant at the level 1%
* Significant at the level 5%

Based on the Table above, the results of regression analysis of the first hypothesis (H1) show that the variable knowledge about the budget (X1) affects the Regional revenues and expenditures budget surveillance variable (Y). This influence is indicated by the thing value of (X1), which is 5,356 with a significance level of 0.000. Therefore, based on the level of significance (α)=5%, p-value 0,000 is smaller than (α)=5% (0,000<0.05), so it is concluded that the first hypothesis (H1) is acceptable. In addition, regression analysis of the second hypothesis (H2) showed that the variable of the interaction of budget knowledge with transparency (X1X2) did not affect the APBD (Y) surveillance variable. This is shown by looking at the regression coefficient value of the variable (X1X2), which is -0.245, the tcount value of -0.994 with a significance level of 0.324. If the significance level (α)=5%, p-value 0.324 is more significant than (α)=5% (0.324>0.05), so it can be concluded that the second hypothesis (H2) is unacceptable.

B. Discussion

1. The Influence of the Council's Knowledge of the Budget on Regional Financial Supervision (APBD)

The results of this study prove that the board's knowledge of the budget has an effect on the supervision of the APBD. This means that the higher the knowledge of the council about the budget, the more the supervision of the APBD carried out by members of the DPRD will increase. The knowledge of the council in question includes knowledge of APBD

preparation, knowledge of APBD implementation, knowledge of leak identification, waste/failure of APBD implementation, knowledge of the technical or APBD preparation flow, as well as knowledge of the stages of supervision starting from the preparation, implementation, reporting, and budget evaluation (APBD).

The results of this study are consistent with the results of research conducted by (Sudra, 2010) and (Abdullah, Sukriy Sutarnoto, 2004) who found that the quality of board members as measured by level of education, knowledge, experience, and expertise had an effect on the performance of board members, one of which was the performance of APBD oversight. The results of this study also support the results of research by Sapanah and (Mardiasmo, 2003) (Werimon et al., 2007) and (Coryanata, 2007) who concluded that the knowledge of board members about the budget which is one element of the quality of human resources affects the supervision of the APBD. These findings also support theories which state that high knowledge will greatly support the quality of work outcomes (Tubbs, 1992) (Kennedy, 1992) (Sigarimbun & Effendi, 1995) (Cloyd, 1997) (Azwar, 2012).

However, This finding is inconsistent with the results of (Dirga, Siregar, & Sinaga, 2016) research which states that the knowledge of board members about the budget has no effect on the supervision of the APBD.

When looking at educational background, only a small proportion of the board members who were sampled in this study had an economic education background, especially

accounting. However, based on the experience they have and the various education and training that members of the board have participated in, their knowledge of budgets is getting better. This is in accordance with the theory put forward by (Indriantoro, 2002) which states that the quality of knowledge can be obtained from education and experience. That is, high knowledge will make a better contribution if it is supported by adequate education and experience for the field of work. Thus, through the quality of education and adequate experience, the knowledge of board members about the budget in the context of supervision or the function of checks and balances will increase.

2. Moderation of Transparency and Knowledge of the Council on Budgets on Regional Budget Oversight

The results of this study prove that the interaction between public policy transparency and the board's knowledge of the budget has no effect on APBD oversight. This finding is consistent with the results of research by (Mardiasmo, 2003) which has proven that the interaction between the board's knowledge of the budget and public policy transparency has no effect on the board's oversight of regional finances (APBD). However, these findings are inconsistent with the results of research by (Coryanata, 2007) which proves that the interaction between public policy transparency and the board's knowledge of the budget has an effect on supervision APBD. The researcher agrees with the views (Werimon et al., 2007) and (Andirfa, Basri, & Majid, 2016) that the transparency of public policies in Papua is still in the rhetorical stage and its implementation is still in the formality stage. Access to public policy is still

difficult and only certain people can get it.

Researchers suspect this difference in results is due to differences in the culture that has been created in the government and legislature which is difficult to make transparency to the public. The results of the GDS (Governance and Decentralization Survey) study in 2002 by the Center for Population and Policy Studies (PSKK) UGM found that closedness in the discussion of the RAPBD was found in many areas. Issues regarding the details of the allocation of APBD funds in each sector and program/activity have never been publicly published to the public. In addition, there is no mechanism or activity that provides opportunities for the local public to participate in observing, criticizing or evaluating the details of the allocation and use of funds in the APBD. The determination of the allocation and distribution of each activity is absolutely determined only by the executive and DPRD in a closed manner or in political terms it is called the insiders game (Gedeona, 2005).

The results of research by Indonesian Corruption Watch (ICW) in (Gedeona, 2005) and the results of the Public Expenditure Analysis (PEA) Papua in 2004 have shown that the absence of transparency in budget management will lead to several modes of corruption in the APBD, namely: budget fraud; creating a new budget; budget mark ups; budgeting without details; and eliminating budget items by overbudgeting various board allowances. If we rely on the philosophy of regional budgets, it can be said that there have been deviations significant technical procedural. Thus, although the higher the knowledge of the members of the council about the

budget, it is not followed by the open access to budget information to the people in real terms, especially regarding the determination of the allocation and distribution of every budget activity which is absolutely only determined by the executive and legislature in a closed manner. The APBD by council members is only a rhetoric.

Conclusion

Based on the results of hypothesis testing analysis, several conclusions can be taken from this study. First, this research can prove the board members' knowledge of the influential budget towards APBD surveillance. The higher the knowledge of council members about the budget, the more regional financial supervision (APBD) carried out by the council will increase. This shows that board members are aware that the knowledge about the budget must be Kua-sai in the framework of APBD supervision. Therefore, these findings are consistent with the results of research by Sopanah and (Andi. Purnawan, Herman, 2003), (Werimon, Ghozali, & Nasir, 2007), (Coryanata, 2007), but these findings are inconsistent with the results of research by (Nasirwan, 2008).

Second, the study could not prove that the interaction between the board's knowledge of budgeting and the transparency of public policy affected APBD oversight. This result is influenced because the transparency of public policy is still in the discourse stage, and its implementation is still at the rhetorical level. Access to public policy is tricky, and only certain people can get it. Therefore, these findings are consistent with the research results by (Harjito, n.d.) but inconsistent with the results of research by (Coryanata, 2007).

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