

Knowledge of Budgets and Board Performance in County Financial Oversight: Professional Commitment as Moderating

Hardianto ^a, Adi Rahmat ^{a,*}, Adolf Bastian ^a

^a Magister of Management, Postgraduate Program, Universitas Lancang Kuning, Indonesia.

ABSTRACT

This study aims to explain and analyze the effect of budget knowledge on the performance of the Riau Provincial DPRD in regional financial supervision with professional commitment as moderating. This study uses this research using quantitative methods and the PLS Structural equational modeling (SEM) statistical test will be used for verifiable analysis. The study was conducted in the Regional People's Representative Council of Riau Province with a total of 65 respondents. The results showed that budget knowledge positively affects the performance of regional financial supervision by the Riau Provincial DPRD. This means that the better the budget knowledge possessed by the board members, the higher the level of performance of regional financial supervision by the Riau Provincial DPRD. Professional commitment has a positive influence on the performance of regional financial supervision by the Riau Provincial Legislature. This means that the higher the level of professional commitment owned by each board member, the higher the level of performance of regional financial supervision by the Riau Provincial DPRD. Professional commitment as a Moderating Variable does not affect the variable performance of regional financial supervision by the Riau Provincial DPRD. This means that the professional commitment variable as moderating will weaken the relationship of the budget knowledge variable to the regional financial supervision performance variable by the Riau Provincial DPRD, because indeed the performance of regional financial supervision by the Riau Provincial DPRD will not run well even though it is supported by the budget knowledge possessed by each board member if the board members cannot distinguish or even sort between their professional commitments to the institutions of the Riau Provincial Legislature with their professional commitment to the organization of the political party from which they belong.

ARTICLE HISTORY

Received 2 January 2023
Revised 12 January 2023
Accepted 28 January 2023

KEYWORDS

Knowledge Budget, Supervising
Regional Finances, Professional
Commitment

Introduction

As part of the elements of regional government administration that carry out the supervisory function, of course the DPRD must be able to prepare all competencies, so that it can carry out the supervisory function as well as possible. The problem is whether in carrying out the supervisory function, the knowledge of the Council about the budget is the main problem or is it caused by other external, for example, public participation and transparency of public policies.

* **CORRESPONDING AUTHOR.** Email: adirahmat@unilak.ac.id

Adequate knowledge regarding the preparation of the regional budget must be owned by every member of the DPRD, because the wider the knowledge of the members of the council about the budget, the greater the capability of the members of the council in supervising the APBD besides that the better the quality of the policies produced. If knowledge of the budget is weak, then the council is only passive and accepts the proposed APBD draft submitted by the executive without trying to examine and trace that the proposed budget is in accordance with community aspirations and regional strategic plans, so that in the end it is unable to detect budget leaks (Syukri, 2016:84). In fact, so far there are still many regional councilors who are confused about 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. This indicates that the quality of the council's knowledge regarding regional budgets in the context of APBD supervision is still weak.

Accountability and transparency are the principles that determine that every activity and final result of the management of the APBD must be accountable to the people as the highest sovereignty. The main characteristics of APBD management are accountability and transparency. One of the important elements in the context of realizing good governance (Good Governance) is the existence of good APBD management (Good Financial Governance). Optimizing the role of DPRD members is largely determined by the quality of the members of the DPRD. Therefore, one of the efforts that must be made by members of the parliament is to improve their abilities not only in the political field, but also have the knowledge, ability and commitment related to the conception and technical administration of government, legislative work mechanisms, public policy, technical supervision, budgeting. and others relating to the duties and rights of a board member.

The Regional People's Legislative Council (DPRD) as part of the elements of regional government administration that carry out the supervisory function must of course be able to prepare all competencies, so that they can carry out the supervisory function as well as possible. What is very important in the budget planning stage is the need for strengthening on the supervision side. The Regional People's Representative Council is an institution that has an important role related to regional financial supervision and has a very strategic position to be able to control regional financial policies economically, effectively, efficiently, accountably and transparently.

According to Rozaki (2016: 134) explains that weak parliamentary capacity is an old problem that occurs in governance. Parliamentary capacity is clearly weaker when compared to the capacity of the executive and bureaucratic ranks, although executive capacity is also still far from public expectations. According to Spilker (2011: 192) reveals that high knowledge will greatly support the quality of work, in addition to being able to overcome the complexity of work faced by someone. According to Tubbs (2012: 67) that in detecting an error, a person in any profession must be supported with adequate knowledge of what and how the error occurred. Kennedy's research (2013: 122) analyzes the interaction of knowledge with the quality of work and proves that knowledge and high problem-solving skills have a positive

relationship to the quality of work. In this regard, Yudono (2012: 97) states that DPRD will be able to use its rights appropriately, carry out its duties and obligations effectively, and place its position proportionally if each member has adequate knowledge in terms of technical conceptions of governance and public policy.

One of the knowledge that will be needed by members of parliament in improving the quality of the policies they produce, especially in the implementation of the APBD, is knowledge about the budget. Based on the description above, it can be said that the higher the quality of knowledge possessed by board members, the higher the quality of the policies produced by the institution. This means, if the better the knowledge of board members about the budget, the quality of the policies produced by the board will be more optimal. On the other hand, if knowledge of the budget is weak, then the council is only passive and accepts the draft proposed APBD submitted by the executive without trying to review and trace that the proposed budget is in accordance with community aspirations and regional strategic plans, so that in the end it cannot detect budget leaks. And all of this of course requires professional commitment from the board itself, because how great a member of the board works but is not accompanied by a good work commitment then all of that will not be less than perfect.

Based on some of the phenomena that have been presented above, the authors are interested in conducting research with the title: "Budget Knowledge and Board Performance in Regional Financial Supervision: Professional Commitment as Moderating"

The objectives to be achieved from this research are to explain and analyze the influence of budgetary knowledge on the performance of the DPRD Riau Province in regional financial supervision. Then to explain and analyze the effect of professional commitment on the performance of DPRD Riau Province in regional financial supervision. To explain and analyze the influence of budgetary knowledge on the performance of DPRD Riau Province in regional financial supervision with professional commitment as moderator.

Theoretical Support

Professional Commitment Concept

According to Aranya (2014: 54) states that commitment is a belief and acceptance of goals in the value of a profession, a willingness to make certain efforts on behalf of the profession. Thus professional commitment is a form of acceptance and willingness to carry out the goals and values of the profession. Professional commitment is the force that drives a person to carry out his professional duties as well as possible or the driving force for achieving good performance at work. Commitment forms a person to be loyal and loyal, tenacious, enterprising, and active in doing his job.

DPRD Performance Concept in Regional Financial Supervision

The definition of performance in an organization is the answer to the success or failure of the organizational goals that have been set. Hasibuan (2012: 45) argues that performance (work

achievement) is a result of work achieved by a person in carrying out the tasks assigned to him based on skills, experience, and sincerity and time.

Performance contains two important components, namely: competition; means that individuals or organizations have the ability to identify their level of performance. Productivity; this competition can be translated into appropriate actions or activities to achieve performance results or outcomes (Wibowo, 2012: 54).

Mangkunegara (2015: 90), states that the factors that influence performance achievement are ability and motivation factors. According to Government Regulation Number 12 of 2019 concerning Regional Financial Management, performance is the output/result of activities/programs that will be or have been achieved in relation to the use of the budget with measurable quantity and quality.

Research Framework

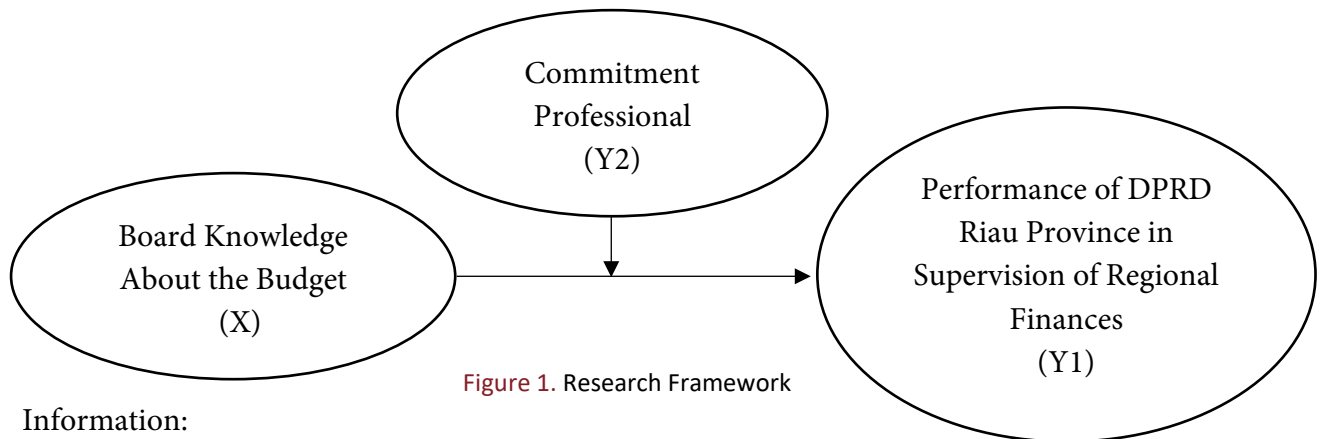


Figure 1. Research Framework

Information:

- 1) Board Knowledge About Budget (X) = Independent Variable
- 2) Performance of DPRD Riau Province (Y1) = Dependent Variable
- 3) Professional Commitment (Y2) = Moderating Variable.

Research Method

This research uses quantitative methods, according to Arikunto (2015: 56) quantitative research has clear elements detailed from the start, systematic research steps using samples whose research results are applied to the population, have hypotheses if necessary, have a clear design with research steps and the expected results require data collection that can be represented and data analysis is carried out after all the data has been collected. The nature of the research is descriptive explanatory research. Explanatory research is to explain the position of the variables studied and the relationship between variables and other variables. The research was conducted at the Regional People's Legislative Council of Riau Province. The research location was chosen at the Regional House of Representatives of the Riau Province because the Regional House of Representatives of the Province of Riau has the authority to discuss and give approval to the draft Regional Regulation on the APBD submitted by the Regional Head and carry out oversight

of the implementation of the Regional Regulation and APBD so that this is naturally necessary. Performance of the Provincial DPRD Riau is under good regional financial supervision.

Results

Outer Model Evaluation

This research model will be analyzed using the Partial Least Square (PLS) method and assisted with SmartPLS 3.0 software. PLS is an alternative method of Structural Equation Modeling (SEM) that can be used to solve problems in the relationship between variables which are very complex and have non-parametric assumptions, meaning that the data does not refer to one particular distribution.

Convergent Validity

Convergent Validity is done by looking at item reliability (validity indicator) which is indicated by the loading factor value. The loading factor is a number that shows the correlation between the score of an item in question and the score of the construct indicators that measure the construct. The loading factor value greater than 0.7 is said to be valid. However, according to Hair et al. (2017) for initial examination of the matrix loading factor is approximately 0.3 considered to have met the minimum level, and for a loading factor of approximately 0.4 is considered better, and for a loading factor greater than 0.5 is generally considered significant. In this study the loading factor limit used was 0.7. After processing the data using SmartPLS 3.0, the results of the loading factor can be shown in the following table

Table 1. Loading Factor Value

Variable	Indicator	Outer Loading
Budget Knowledge (X)	PA1	0,823
	PA2	0,845
	PA3	0,748
	PA4	0,816
Supervision Performance Regional Finance (Y1)	KPKD1	0,857
	KPKD2	0,895
	KPKD3	0,796
	KPKD4	0,922
Professional Commitment (Y2)	KP1	0,826
	KP2	0,874
	KP3	0,903
	KP4	0,926
	KP5	0,758

Source: Primary Data Processed, 2022

Based on the table above, it shows that all loading factor values are all greater than 0.70

Composite Reliability

In addition to being measured by assessing convergent validity and discriminant validity, the outer model can also be measured by looking at the reliability of the construct or latent variable as measured by the value of composite reliability. The construct is declared reliable if the composite reliability has a value > 0.7 , then the construct is declared reliable. SmartPLS output results for composite reliability values can be shown in the following table:

Table 2. Composite Reliability Value

Variable	Composite Reliability
KPKD (Y1)	0.925
KP (Y2)	0.934
PA (X)	0.814
Moderating Effect	1.000

Source: Primary Data Processed, 2021

From the SmartPLS output results in the table above, it shows that the composite reliability value for all constructs is above the value of 0.70. With the resulting value, all constructs have good reliability in accordance with the minimum value limit that has been required.

Evaluation of the Inner Model (Structural Models)

After testing the outer model that has fulfilled, then testing the inner model (structural model) is carried out. The inner model can be evaluated by looking at the r-square (indicator reliability) for the dependent construct and the t-statistical value of the path coefficient test. The higher the r-square value means the better the prediction model of the proposed research model. The path coefficients value indicates the level of significance in hypothesis testing. The inner model is a structural model for predicting the causality relationship between latent variables.

Hypothesis Test

Hypothesis testing is carried out based on the results of testing the Inner Model (structural model) which includes the output r-square, parameter coefficients and t-statistics. To see whether a hypothesis can be accepted or rejected by considering the significance value between constructs, t-statistics, and p-values. Testing the research hypothesis was carried out with the help of SmartPLS (Partial Least Square) 3.0 software. These values can be seen from the bootstrapping results. The rules of thumb used in this study are the t-statistic > 1.96 with a significance level of p-value 0.05 (5%) and the beta coefficient is positive. The value of testing the hypothesis of this study can be shown in the table below:

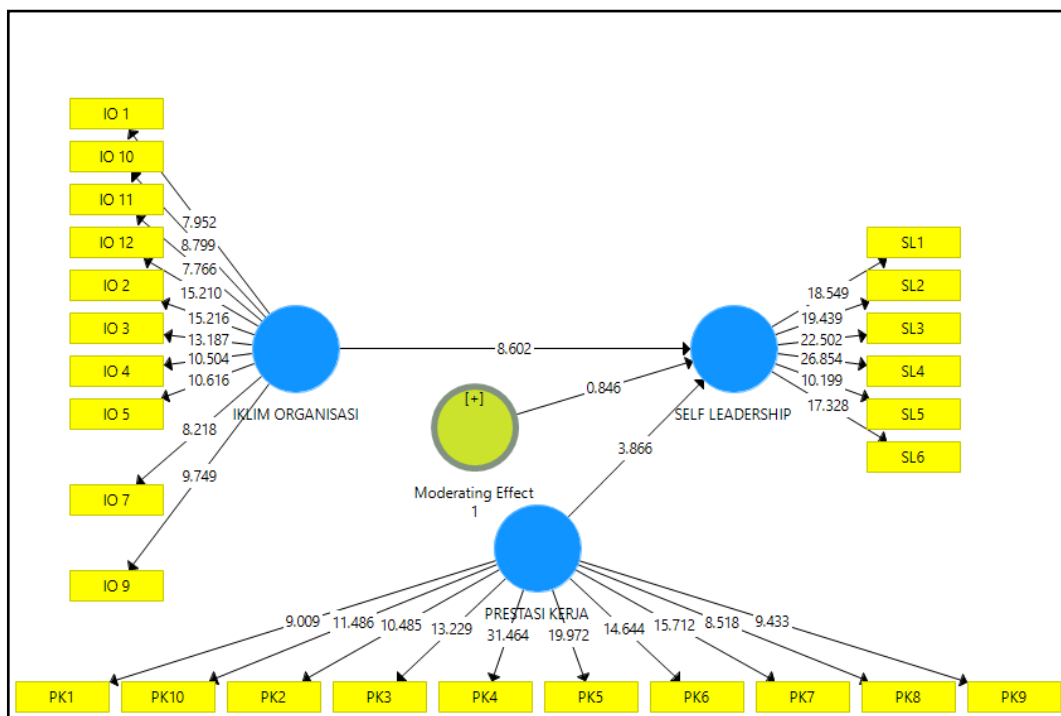
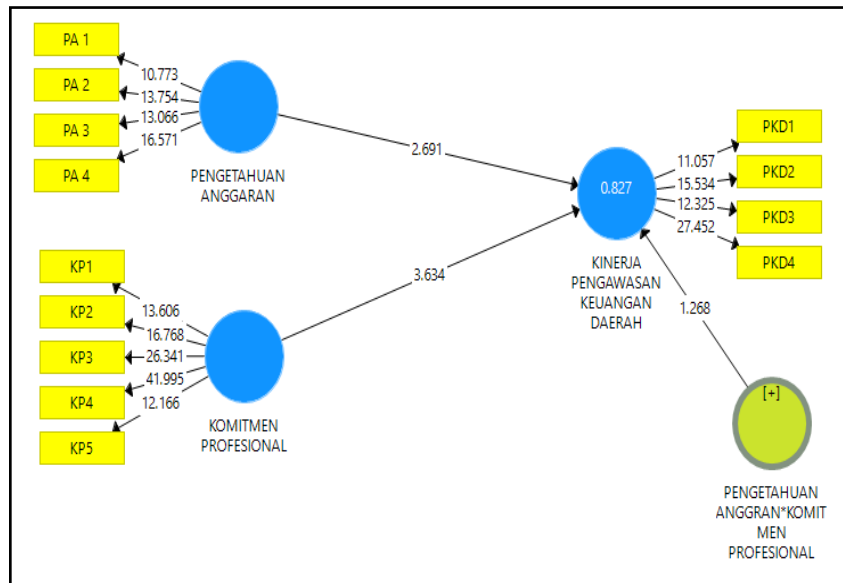


Figure 1. Research Model Results

Source: Primary Data Processed, 2021

Table 3. Path Coefficients Results

Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
PA (X) -> KPKD (Y1)	0.345	0.375	0.121	2.691	0.005
KP (Y2) -> KPKD (Y1)	0.458	0.445	0.124	3.634	0.000
MODERATING EFFECT	-0.088	0.355	-0.065	1.268	0.216

Source: Primary Data Processed, 2022

The first hypothesis tests whether the Knowledge Variable of Budget Members of DPRD Riau Province has a positive effect on the Performance Variable of Regional Financial Supervision.

The test results show that the coefficient value of the Knowledge Variable of Budgeting Members of DPRD Riau Province on the Regional Financial Supervision Performance Variable is 0.345 and the t-statistic is equal to 2,691 with a p value > 0.05. From these results it is stated that the t-statistic is significant because it is > 1.96 with a pvalue > 0.05 so that the first hypothesis is accepted. This proves that the Knowledge Variable of Budget Members of DPRD Riau Province has a positive effect on the Performance Variable of Regional Financial Supervision.

The second hypothesis tests whether the Professional Commitment Variable has a positive effect on the Regional Financial Supervision Performance Variable. The test results show that the coefficient value of the Professional Commitment Variable on the Regional Financial Supervision Performance Variable is 0.458 and the t-statistic is 3,634. From these results it was stated that the t-statistic was significant because it was >1.96 with a p value <0.05 so that the second hypothesis was accepted. This proves that the Professional Commitment Variable has a positive effect on the Regional Financial Supervision Performance Variable.

The third hypothesis tests whether the Moderating Variable of Professional Commitment has the effect of Board Knowledge About Budgets on Regional Financial Supervision Performance. The test results show that the coefficient value of the Professional Commitment Moderating Variable on the effect of the Influence of Board Knowledge About Budgeting on Regional Financial Supervision Performance is -0.088 and the t-statistic is equal to 1.268 From these results it is stated that the t-statistic is not significant because it is <1.96 with a p value <0 .05 which is 0.216 so that the third hypothesis is rejected. This proves that the Moderating Variable of Professional Commitment has a negative value on the effect of Board Knowledge About Budgeting on Regional Financial Supervision Performance. In other words, the Moderating Professional Commitment Variable weakens the relationship between Knowledge of Budget Members of DPRD Riau Province on Regional Financial Supervision Performance Variables.

Table 4. Summary of Hypothesis Testing Results

Hypothesis	Results	Information
H1 The Variable Knowledge of Budget Members of DPRD Riau Province has a positive effect on the Performance Variable of Regional Financial Supervision	Koef.Beta=-0.345 T-Statistics=2.691 P-value=0.005	First Hypothesis Accepted
H2 The Professional Commitment Variable has a positive effect on the Regional Financial Supervision Performance Variable	Koef.Beta=-0.458 T-Statistics=3.634 P-value=0.000	Second Hypothesis Accepted
H3 The moderating variable of Professional Commitment weakens the relationship between the	Koef.Beta= -0.088 T-Statistics=1.268 P-value=0.216	Third Hypothesis Rejected

Budgetary Knowledge of
Riau Provincial DPRD
Members and the
Regional Financial
Supervision Performance
Variable

Source: Primary Data Processed, 2022

Discussions

The results of testing the first hypothesis prove that the Knowledge Variable of Budget Members of DPRD Riau Province has a positive effect on the Performance Variable of Regional Financial Supervision. The test results show that the coefficient value of the Knowledge Variable of Budgeting Members of DPRD Riau Province on the Regional Financial Supervision Performance Variable is 0.345 and the t-statistic is equal to 2,691 with a p value > 0.05. From these results it is stated that the t-statistic is significant because it is > 1.96 with a pvalue > 0.05 so that the first hypothesis is accepted. This proves that the Knowledge Variable of Budget Members of DPRD Riau Province has a positive effect on the Performance Variable of Regional Financial Supervision.

The second hypothesis tests whether the Professional Commitment Variable has a positive effect on the Regional Financial Supervision Performance Variable. The test results show that the coefficient value of the Professional Commitment Variable on the Regional Financial Supervision Performance Variable is 0.458 and the t-statistic is 3,634. From these results it was stated that the t-statistic was significant because it was >1.96 with a p value <0.05 so the second hypothesis was accepted. This proves that the Professional Commitment Variable has a positive effect on the Regional Financial Supervision Performance Variable.

The third hypothesis tests whether the Moderating Variable of Professional Commitment has the effect of Board Knowledge About Budgets on Regional Financial Supervision Performance. The test results show that the coefficient value of the Professional Commitment Moderating Variable on the effect of the Influence of Board Knowledge About Budgeting on Regional Financial Supervision Performance is -0.088 and the t-statistic is equal to 1.268 From these results it is stated that the t-statistic is not significant because it is <1.96 with a p value <0 .05 which is 0.216 so that the third hypothesis is rejected. This proves that the Moderating Variable of Professional Commitment has a negative value on the effect of Board Knowledge About Budgeting on Regional Financial Supervision Performance.

Theoretical Implications

This research is consistent with Spilker's theory (2011: 45) which reveals that high knowledge will greatly support the quality of work, in addition to being able to overcome the complexity of the work one faces. Meanwhile, Tubbs (2012: 67) says that in detecting an error, a person in any profession must be supported with adequate knowledge of what and how the error occurred. These results are also consistent with what was conveyed by Kennedy (2016: 122)

where the interaction of knowledge with the quality of work results and proves that knowledge and high problem-solving skills have a positive relationship to performance.

Practical Implications (Managerial)

The results of this study are used as input for the Riau Province DPRD organization to continuously improve the performance of regional financial supervision as part of the elements of local government administration. As an institution that carries out the supervisory function, of course the DPRD must be able to prepare all competencies so that it can carry out the supervisory function as well as possible. Adequate knowledge regarding the preparation of the regional budget must be owned by every member of the DPRD, because the wider the knowledge of the members of the council about the budget, the greater the capability of the members of the council in supervising the APBD besides that the better the quality of the policies produced.

Based on the research results, it is known that the variable moderating the professional commitment of board members weakens the relationship between budget knowledge and regional financial oversight performance, this is because there are still members of the board who consider commitment to the organization to be as great as commitment to their political party. In addition, many legislators have a high commitment to their voters in the constituency in order to convey their aspirations in parliament so that when preparing the regional budget these aspirations must be realized.

Conclusion

Based on the results of the data analysis that has been done, it can be concluded that Knowledge of the budget has a positive effect on the performance of regional financial supervision by the DPRD of Riau Province. This means that the better the budgetary knowledge possessed by the members of the council, the higher the performance level of regional financial supervision by the DPRD Riau Province. Having good budget knowledge will enable each member of the board to exercise their rights appropriately, carry out their duties and responsibilities effectively and place their position proportionally. Professional commitment has a positive influence on the performance of regional financial supervision by the DPRD of Riau Province. This means that the higher the level of professional commitment possessed by each member of the council, the higher the performance level of regional financial supervision by the DPRD Riau Province. With an attitude of good professional commitment in the members of the council, the members of the council are not only skilled in politics, but also have sufficient knowledge, ability, skills and morals related to the conception and technical administration of government, legislative work mechanisms, public policy, technical supervision and drafting budget. Professional commitment as a Moderating Variable has no effect on the regional financial supervision performance variable by the Riau Provincial DPRD. This means that the professional commitment variable as moderating will weaken the relationship between the budget knowledge variable and the regional financial supervision performance variable by the DPRD

Riau Province, because indeed the performance of regional financial supervision by the DPRD Riau Province will not run well even though it is supported by the knowledge of the budget they have. by each member of the council if the members of the council cannot differentiate or even sort out their professional commitment to the DPRD Riau Province institution and their professional commitment to the political party organization where they come from.

Given the importance of this research, it is hereby suggested as follows: In general, it can be concluded that the Variable Knowledge of board members' budgets is able to explain the Performance variable of the DPRD Riau Province in Supervision of regional finances with a very significant influence. Therefore, the Leaders of the DPRD Riau Province, especially the Chair of the DPRD and the Deputy Chairperson of the DPRD together with the Chairperson of the Commission to be able to maintain and continuously improve the ability of each member of the council in preparing the budget, especially understanding the flow of budgeting to supervising the implementation of the budget, while for the professional commitment of the members of the council, especially the commitment to the supporting party which has weakened the organizational performance of the Riau Provincial DPRD must be repaired immediately in order to avoid adverse impacts on the Riau Provincial DPRD organization. In order to create a good performance of regional financial supervision in each member of the council, it is recommended that the Riau Province DPRD institution always provide education or training on increasing knowledge related to the budget so that there is an increase in knowledge and the establishment of good working relationships among fellow members of the council so that it becomes a DPRD institution Riau Province is able to carry out its role in supervising regional finances in accordance with the objectives and applicable laws and regulations. The leadership of the Riau Provincial DPRD, in this case the Chair and Deputy Chairperson, are expected to support and play an active role in improving the performance of regional financial supervision, namely by encouraging each member of the Riau Provincial DPRD to use experts who already have capabilities in their respective fields who are tasked with conducting assessments to provide input related to budgeting and the use of regional funds. This is intended to be able to support the smooth running of each council member's activities and to help council members work to achieve the vision and mission of the Riau Provincial DPRD organization in accordance with the commitments that have been mutually agreed upon.

Acknowledgement

We thank the anonymous reviewers for their valuable support and guidance in improving the quality of the paper. Furthermore, we thank Adi Rahmat and Adolf Bastian for his feedback on earlier versions of the paper. Besides, we also thank Universitas Lancang Kuning, Indonesia, for their assistance and support along the undertaken of this research.

Disclosure statement

No potential conflict of interest was reported by the authors.

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