Budget Knowledge and Board Performance in Regional Financial Supervision: Professional Commitment as Moderating

Hardianto[1], Oman sukmana[2], Wahyudi[3]
[1,2,3,4]Universitas Muhammadiyah Malang, Malang, East Java, Indonesia
Emails: hardianto@webmail.umm.ac.id

ABSTRACT:

The Regional People's Representative Council (DPRD) of Riau Province plays a crucial role in supervising regional finances, necessitating comprehensive competencies among its members. This study examines the impact of budget knowledge on DPRD's performance in financial oversight, with professional commitment as a moderating factor. Quantitative methods and PLS Structural Equation Modeling (SEM) are employed for analysis, based on data collected from 65 respondents within the Riau Province DPRD. Findings reveal a positive relationship between budget knowledge and performance of regional financial supervision, indicating that enhanced budget literacy among council members correlates with improved oversight effectiveness. Additionally, professional commitment positively influences supervision performance, highlighting the significance of individual dedication to the council's responsibilities. However, professional commitment as a moderating variable does not significantly affect the relationship between budget knowledge and supervision performance. This suggests that while individual commitment is vital, it does not substantially alter the impact of budget knowledge on oversight performance. The study underscores the importance of equipping DPRD members with adequate budget knowledge to enhance financial oversight efficacy, emphasizing the need for distinct professional commitment to council duties over partisan affiliations.

Keywords: Budget Knowledge, Regional Financial Supervision Performance, Professional Commitment.

INTRODUCTION

One part of the reform is financial decentralization and regional autonomy. In Law Number 09 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government, it regulates the administration of Regional Government which prioritizes the implementation of the principle of decentralization (Cole, 2020; Husain, 2021). With this law, there have been significant changes regarding the legislative and executive relations in the

Hardianto[1], Oman sukmana[2], Wahyudi[3]

regions because the two institutions have the same powers and are equal partners (Muksalmina et al., 2023). In article 14 paragraph (1) it is stated that in the regions a Regional People's Representative Council (DPRD) is formed as the regional legislative body and the regional government as the regional executive body, what is meant by regional government is the regional head and other regional apparatus (Husain, 2021; inna Malik et al., 2021).

Changes in political, social and societal systems as well as the economy brought about by the current of reform have given rise to various demands for good government management (good governance) (Ayuba et al., 2019; Tenakwah et al., 2024). In principle, there are three main pillars of good governance, namely accountability, transparency and participation of the wider community (Briguglio et al., 2019; Wilhelm & Chilla, 2023). And this has been the government's commitment since the start of the reform era until now. The positive implications of the enactment of the Law on Regional Autonomy relating to the position, functions and rights of the DPRD, it is hoped that the DPRD, hereinafter referred to as the Council, will be more active in capturing aspirations that develop in the community, which then adopt them in various forms of regional public policy together (Tiganasu & Lupu, 2023). District head

According to Government Regulation Number 12 of 2019 concerning Regional Financial Management, Article 133 explains that: DPRD supervises the implementation of regional regulations regarding the Regional Revenue and Expenditure Budget (APBD) (Al-Hashimy et al., 2022; Wahyudi, 2022). It is further explained that supervision of regional financial management is guided by the provisions of statutory regulations, In connection with this, the role of the Council has greatly increased in controlling Government policy (Hernández et al., 2024; Satria et al., 2022).

Accountability and transparency are principles that determine that every activity and final result of APBD management must be accountable to the people as the highest sovereignty (Antika et al., 2020; Power, 2020; Wahyudi, 2022). The main characteristics of APBD management are accountability and transparency. One of the important elements in realizing good governance is good financial governance (Husain, 2021; Rohana et al., 2024). Optimizing the role of DPRD members is largely determined by the quality of the council members (Sofwan & Suparnyo, 2023; Tartib & Wahyuni, 2023). Therefore, one of the efforts that must be made by council members is to increase their abilities not only in the political field but also their knowledge, ability and commitment regarding the conception and technical administration of government, legislative work mechanisms, public policy, technical supervision, and budget preparation. and others relating to the duties and rights of a council member (inna Malik et al., 2021; Rohana et al., 2024).

The research problem phenomenon that occurs is that members of the Riau Province DPRD for the 2019-2024 period are currently still having problems in carrying out their role optimally in carrying out regional budget functions to support the acceleration of regional development, people's welfare, regional equality and growth, where the knowledge of DPRD members is not evenly distributed. Riau Province in understanding budget preparation in accordance with

applicable laws and regulations, which has an impact on the weak quality of regional budget management policies produced by the legislative body and this can be seen from the still high level of deviations from policies, programs, activities and funding for regional government administration. which is implemented by the Regional Apparatus Organization (OPD) within the Riau Provincial Government (Rahmat & Bastian, 2023; Zonatto et al., 2020).

According to the author's understanding, the weak legislative oversight function is a factor that influences the performance of the legislature towards the executive. It can be seen that so far, there has been a budget body, which is supposed to carry out supervision from planning to reporting, but in its implementation, the supervisory function has not been running well. This is the common thread that researchers consider when conducting research because this is something that is very vital for monitoring the dynamics of the enactment and effectiveness of regulations that are made as an effort to prevent elements of certain group interests and to maintain the enactment of the law so that it is in accordance with the aims and expectations of existing law formation.

Based on the background and formulation of the problem, the aim of the research is to explain and analyze the influence of budget knowledge on the performance of the Riau Province DPRD in supervising regional finances. To explain and analyze the influence of professional commitment on the performance of the Riau Province DPRD in regional financial supervision. To explain and men.

RESEARCH METHODS

This research uses quantitative methods, according to (Mertens, 2023) quantitative research has detailed elements such as objectives, other than systematic research using samples so that the results of the research can be applied to the population, have a hypothesis if necessary, have a clear design with other methods h data research The results obtained from the hair of the fabric require the collection of the data that is obtained and the data analysis that is carried out after all the data has been collected. The nature of research is descriptive explainaitory research. Explainaitory research is to explain the position of the variable being researched, including the relationship between the proposed variable and other variables. The research was carried out at Dewain Perwaikilain Raiikyait Daieraih, Riau Province, with a time frame that was used in this research for 3 (three) months, namely from March 2024 to May 2024

RESULTS AND DISCUSSION

Validity and Reliability Test of Research Instruments

Validity test

Hardianto[1], Oman sukmana[2], Wahyudi[3]

Table 1. Validity Test of the Budget Knowledge Variable

No	Statement	Corrected Item Total Correlation	Ket
1	Every member of the DPRD of Riau Province should be able to have good knowledge regarding the preparation of the government, which is sourced from AiPBD funds.	0.845	Valid
2	Each member of the DPRD of Riau Province also has good knowledge of the aspects related to the implementation of the activities carried out by the Regional Government	0.823	Valid
3	Each member of the DPRD of Riau Province should be able to have knowledge related to the region, especially to detect the occurrence of leaks in the AiPBD implementation implemented by the government.	0.816	Valid
4	Each member of the DPRD of Riau Province should be able to have an assessment regarding the use of government, especially to detect the occurrence of waste of funds implemented by the AiPBD implementation program implemented by the government.	0.748	Valid

Source: Research 2024 Processed

Based characteristics of Table 1. the testing Ria members a wholen has a *Corrected* Item *Total* greater In it can be concluded all instruments are members and system. Ria Province u Yes, is used research besides, this can used also reinforced by the significance all instruments which smaller value of percent.

Meanwhile it is testing va lidita va ria Performance Administr Capacity of can seen itDa ta the following bell:

Table 2. Validity Test of Regional Financial Supervision Performance Variables

No	Statement	Corrected Item Total Correlation	Ket
1	Every member of the DPRD of Riau Province always attends the activities of the local government that have been proposed to support the achievements	0 .857	Valid

No	Statement	Corrected Item Total Correlation	Ket
	that have occurred in Maisyaira, especially regarding the policies that have been achieved.		
2	Each member of the DPRD of Riau Province should be able to master and control the entire structure and design process of the region, so that the members of the government can carefully examine the existing government's existing documents and regulations.	0.895	Valid
3	Every member of the DPRD of Riau Province is always involved in paying visits and hearings with the leaders of work units in the government to ensure that they are carried out as part of their activities.	0.857	Valid
4	Every member of the Riau Province DPRD has the ability to implement the duties and functions of the DPRD to promote the interests of the DPRD's interests and duties to achieve	0.922	Valid

Source: research 2024 (processed)

Based characteristics of Table 2. in the obtained results testing the from bell Administering Financial nga Da era has a than. Thus, concluded all performance are based financial performance requirements. era used in conclusion is corroboratedwith significant value instruments that smaller than of 5. For the of testing va lidita instrument ria commitment must be in the table:

Table 3. Validity Test of the Professional Commitment Variable

No	Statement	Corrected Item Total Correlation	Ket
1	Loyal the Ria Provincial ha are to take part their related the of unknown	0.826	Valid
2	members of the Province must useful ideas interests their people	0.874	Valid
3	Loyally, of Provincial DPRD and people believe have taken the organization the pastto support that	0.903	Valid

Hardianto[1], Oman sukmana[2], Wahyudi[3]

No	Statement	Corrected Item Total Correlation	Ket
4	Loyal of the Ria Province are to work plans Other deities order to the the the does suit community	0.926	Valid
5	members of Provincial must a high level of to leadership of employees are developed n	0.758	Valid

Source: research 2024 (processed)

Based results of 3 in the was obtained results of testing instrument the professional commitment value. size r from. Thus, concluded all the instruments are professional are used data It also research conclusion is confirmed the value of which smaller than of 5.

Reliability Test

Table 4. Research Variable Reliability Test Results

Variable	Cronbach's Alpha	N Of Items	Information
Knowledge hua n A n g i (X)	0.823	4	Reliable
Performance God la m Acknowledgment science (Y^1)	0.891	4	Reliable
Commitment (Y 2)	0.910	5	Reliable

Source: research 2024 (processed)

Based the of the all have value r ta ibel 0.60). In it can be all research instruments are of knowledge. Performance God D m Adjudicator Commitment am a h reliability. So all items be in

Descriptive Statistical Analysis of Research Variables (Respondents' Explanations of Research Variables

Explanation of Budget Knowledge Research Variables

Table 5. Description of Budget Knowledge Variables for Riau Province DPRD Members

No	Statement	Answer Recapitulation					Amount Score	N of Items	Average	Information
		STS (1)	T.S. (2)	KS (3)	S (4)	SS (5)				
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*
1	Every member of the DPRD of Riau Province should be able to have good knowledge regarding the preparation of the government, which is sourced from AiPBD funds.	1	1	5	33	25	273	65	4.23	Saingsait Good
2	Each member of the DPRD of Riau Province also has good knowledge of the aspects related to the implementation of the activities that the government has achieved.	1	1	8	27	28	279	65	4.23	Saingsait Good
3	Each member of the DPRD of Riau Province should be able to have knowledge related to the region, especially to detect the occurrence of leaks in the AiPBD implementation implemented by the government.	0	5	8	24	28	270	65	4.15	OK
4	Each member of the DPRD of Riau Province should be able to have an assessment regarding the use of government, especially to detect the occurrence of waste of funds implemented by the AiPBD implementation program implemented by the government.	0	2	22	26	15	249	65	3.83	OK
	Average Score							**6 5**	**4.11**	**Good**

Source: research 2024 (processe)

Hardianto[1], Oman sukmana[2], Wahyudi[3]

Based on the descriptive text related to the amount of knowledge of the Ainggairain Ainggairain of the Riaiu Provincial DPRD, it is possible to have good knowledge regarding the preparation of the ainggairain which is sourced from the data AiPBD with raitai value- level of 4.23 with the best competition category as possible for the lowest score in terms of the fourth number of the competition. Every member of the Riau Provincial DPRD must be able to have an assessment regarding the use of other sources, especially to detect the occurrence of waste of interest obtained by the examiner AiPBD implementation carried out by the government was achieved with a raitai value -raitai as big as 3.83 with good category. So it can be concluded that the level of knowledge of Ainggairain Ainggotai DPRD Riaiu Province resulted in a score of 5. for the respondents of the research. Basically, every question answered by the respondent is worth it.

Regional Financial Supervision Performance Research Variables

Table 6. Description of Regional Financial Supervision Performance Variables

No	Statement	Answer Recapitulation					Amount Score	N of Items	Average	Information
		STS (1)	T.S. (2)	KS (3)	S (4)	SS (5)				
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*
1	Every member of the DPRD of Riau Province always attends the activities of the local government that have been proposed to support the achievements that have occurred in Maisyaira, especially regarding the policies that have been achieved.	1	1	4	35	24	275	65	4.23	Very good

No	Statement	Answer Recapitulation					Amount Score	N of Items	Average	Information
		STS (1)	T.S. (2)	KS (3)	S (4)	SS (5)				
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*
2	Each member of the DPRD of Riau Province should be able to master and control the entire structure and design process of the region, so that the members of the government can carefully examine the existing government's existing documents and regulations.	1	1	0	33	30	285	65	4.38	Very good
3	Every member of the DPRD of Riau Province is always involved in paying visits and hearings with the leaders of work units in the government to ensure that they are carried out as part of their activities.	1	3	11	27	23	263	65	4.05	OK
4	Every member of the Riau Province DPRD has the ability to implement the duties and functions of the DPRD to promote the interests of the DPRD's interests and duties to achieve	1	1	2	26	35	288	65	4.43	Very good
	Average Score							**6 5**	**4.27**	**Very good**

Source: research 2024 (processed)

Hardianto[1], Oman sukmana[2], Wahyudi[3]

Based on the descriptive characteristics related to the performance of the performance of the Company's achievements, it can be seen that the highest values are paid for the party items in number four, namely loyal members of the DPRD of Riau Province, they have the ability to implement the duties and functions of the aim to promote the interests of the government raikyait dain aidainyai tainggung jaiwaib DPRD kepaidai Raikyait related to the election of Ainggairain was achieved with a score of 4.43 with the category of good competition as well as the best score for the number three prize award with his party. Every member of the DPRD of Riau Province has always been involved in paying visits to other parties and heairings Gain leads yaing aidai work units in the government Achieved the success of daipait to be a good player for a member of Dewain to carry out his activities with a score of 4.05 with a good category. So it can be concluded that the variable performance of Daiera's financial performance has resulted in a score of 4.27 for the research respondents. In other words, every question that the respondent answers is of good value.

Explanation of Professional Commitment Research Variables

Table 7. Description of Professional Commitment Variables

No	Statement	Answer Recapitulation					Amount Score	N of Items	Average	Information
		STS (1)	T.S. (2)	KS (3)	S (4)	SS (5)				
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*
1	Each member of the DPRD of Riau Province must be able to actively participate in each implementation of activities related to the preparation of the project to be achieved									
		0	2	10	35	18	264	65	4.06	OK

No	Statement	Answer Recapitulation					Amount Score	N of Items	Average	Information
		STS (1)	T.S. (2)	KS (3)	S (4)	SS (5)				
1	2	3	4	5	6	7	8	9	10	11
2	Every member of the DPRD of Riau Province must have constructive ideas for the benefit of the good community	0	2	5	39	19	270	65	4.15	OK
3	Each member of the DPRD of Riau Province must believe in the decision that has been taken by the organization of the local government to support this decision.	1	1	6	28	29	278	65	4.28	Very good
4	Each member of the DPRD of Riau Province must be able to work together with other development plans in order to achieve the goal of drafting a government that is in line with competing needs.	1	1	3	23	37	289	65	4.45	Sa nga t Good Very good

Hardianto[1], Oman sukmana[2], Wahyudi[3]

No	Statement	Answer Recapitulation					Amount Score	N of Items	Average	Information
		STS (1)	T.S. (2)	KS (3)	S (4)	SS (5)				
1	2	3	4	5	6	7	8	9	10	11
5	Every member of the DPRD of Riau Province has a high level of intelligence and is highly paid for each of his job responsibilities which he brings to his attention.	0	5	8	24	28	270	65	4.15	OK
	Average Score							6 5	4.22	Very good

Source: research 2024 (processed)

Based on the descriptive characteristics related to the number of professional commitments, the members of the Riau Provincial DPRD must be able to work together with other governmental work plans in order to achieve the objectives of preparing the program in accordance with the requirements in the need to compete with the value of raitai- Raitai amounting to 4.45 with the best competition category as possible for the lowest score and being paid for the same number of competitions as members of the DPRD of Riau Province must be able to actively participate in every activity related to the preparation of the program to be achieved gain a value of raitai-raitai as much as 4.06 with the category OK. So it can be concluded that the level of professional commitment of the DPRD of Riau Province results in a score of 4.22 for the research respondents. In other words, every question that the respondent answers is of good value.

Outer Model **Evaluation**

Convergent Validity

Table 8. *Loading Factor Values*

Variable	Indicator	Outer Loading
Budget Knowledge **(X)**	PA 1	0.823
	PA 2	0.845
	PA 3	0.748
	PA 4	0.816
Supervision Performance Regional Finance **(Y[1])**	KPKD1	0.857
	KPKD2	0.895
	KPKD3	0.796
	KPKD4	0.922
Professional Commitment	KP1	0.826

Variable	Indicator	Outer Loading
(Y^2)	KP2	0.874
	KP3	0.903
	KP4	0.926
	KP5	0.758

Source: Daitai Primer Processed, 2024

Based on the marketable fabric in AITAIS, the entire loading factor value is greater than 0.70.

Discriminant Validity

Table 9. *Cross Loading Results*

Indicator	PA (X)	*Moderating Effect*	KP (Y ^{2})	KPKD (Y ^{1})
PA (X) * KP (Y2)	1,000	1,000	1,000	1,000
PA 1	0.323	0.323	0.323	0.323
PA 2	0.309	0.309	0.309	0.309
PA 3	0.317	0.317	0.317	0.317
PA 4	0.288	0.288	0.288	0.288
KPKD1	0.269	0.269	0.269	0.269
KPKD2	0.293	0.293	0.293	0.293
KPKD3	0.271	0.271	0.271	0.271
KPKD4	0.316	0.316	0.316	0.316
KP1	0.205	0.205	0.205	0.205
KP2	0.217	0.217	0.217	0.217
KP3	0.247	0.247	0.219	0.247
KP4	0.272	0.272	0.247	0.272
KP5	0.219	0.219	0.272	0.219

Source: Daitai Primer Processed, 2024

The results of cross loading paidai taibel diaitais show that the correlation of contrasts with the indicators is greater than that of the correlation with other constraint. In this research, assess the AiVE and the AiVE of the quadrilateral AiVE for each of the constraint daipait is shown by the following taibel:

Table 10. AVE Value and AVE Square Root

Variable	AVE	AVE Square Root
PA (X)	0.883	0.654
KPKD (Y1)	0.925	0.755
KP (Y2)	0.934	0.739
Moderating Effect	1,000	1,000

Source: Daitai Primer Processed, 2024

Hardianto[1], Oman sukmana[2], Wahyudi[3]

Based on the characteristics of the market, all the constraints show that the AiVE value is greater than 0.50, namely with the smallest value of 0.883 for the largest knowledge variable of 0.934, with the data's Professional Commitment to value the Moderating Effect amounting to 1,000. This value has met the requirements in accordance with the minimum AiVE value specified, namely 0.50. After knowing the value of the quadratic aikair of AiVE for each constraint, the model is furthermore able to compare the quadratic aikair of AiVE with the correlation of the constraint aikair of the model. The results of this research result from the correlation of contrasts with the AiVE quadrilateral values which can be shown in the following variables:

Table 11. Correlation value between constructs with the square root value of AVE

VARIABLES	IO(X)	MODERATING EFFECT	KPKD (Y1)	MODERATING EFFECT
KPKD (Y^1)	**0.869**			
KP (Y^2)	**0.879**	**0.859**		
PA (X)	0.857	0.881	**0.809**	
Moderating Effect	-0.666	-0.606	-.0567	**1,000**

Source: Daitai Primer Processed, 2024

The analysis shows that the value of the AiVE quadrilateral analysis for each of the constraints is greater than the correlation value so that the constructs in this research model can still be considered to have good discriminant validity.

Composite Reliability

Table 12. *Composite Reliability Values*

Variable	Composite Reliability
KPKD (Y^1)	0.925
KP (Y^2)	0.934
PA (X)	0.814
Moderating Effect	1,000

Source: Daitai Primer Processed, 2024

From the results of the SmairtPLS output paid to the market, it shows a composite reliability value for all of the variables with a value of 0.70. According to the values generated in the fabric, all constructs have good reliability in accordance with the basic values that have been described in the fabric.

Evaluation of *Inner Model* (Structural Model)

Analysis of Variance (R^2) or Determination Test

Table 13. *R Square* (R^2)

Variable	R Square	R Square Adjusted
Design Performance Achievement of Achievement (Y1)	0.8 27	0.8 18

Source: Daitai Primer Processed, 2024

Based on the value of R-squaire paidai taibel in aitais shows the fabric of the Vairiaibel of Ainggairain's knowledge is able to explain the variable performance of the performance of the results achieved by 82.70%, and the remaining 17.30% is accounted for by other constraint outside the company studied in this research such as Job Motivation, Incentives, Budaiyai works on HR development.

Hypothesis test

Table 14. 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	0.00 5
KP (Y2) -> KPKD (Y1)	0.458	0.445	0.124	3,634	0,000
MODERA TING EFFECT	-0.088	0.355	- 0.0 65	1,268	0.216

Source: Daitai Primer Processed, 2024

Table 15. Summary of Hypothesis Testing Results

	Hypothesis	Results	Information
H1	Riaiu Provincial DPRD members have a positive influence on the Performance Vairiaibel of Ainggairain Achievement	Beta Coef. = -0. 345 T-Sta tistics= 2.691 P-va lue=0.00 5	**First Hypothesis Accepted**
H2	Vairiaibel Professional Commitment positively influences the Vairiaibel Performance of Achieved Financial Achievement	Beta Coef. = -0. 458 T-Sta tistics=3. 634 P-va lue=0.000	**Second Hypothesis Accepted**
H3	Moderating Variables Professional Commitment Strengthens Relationships Knowledge of the Regional People's Representative Council of Riau Province to	Beta Coef. = -0. 088 T-Sta tistics= 1.268 P-va lue=0. 216	**The third hypothesis is rejected**

Hardianto[1], Oman sukmana[2], Wahyudi[3]

the Performance Vairiaibel of Achieved Financial Performance	

Source: Daitai Primer Processed, 2024

CONCLUSION

Foreign knowledge has a positive influence on the performance of financial awareness achieved by the DPRD of Riau Province. This means that the better the knowledge of foreign affairs possessed by the members of Dewain Maikai Aikain, the higher the level of performance of foreign affairs achieved by the DPRD of Riaiu Province. With the help of good knowledge, each member of the god is able to use his skills as well as possible, carry out his duties and responsibilities effectively, and achieve his position in a proportional manner.

Professional commitment has a positive influence on the performance of financial planning achieved by the DPRD of Riaiu Province. This means that the higher the level of professional commitment possessed by each member of the Dewain Maikai Aikain, the higher the level of performance of financial development achieved by the Riaiu Provincial DPRD. With the help of a good professional commitment attitude, the members of Dewain Maikai and the members of Dewain are not only skilled in politics, but also have adequate knowledge, abilities, skills and morals regarding the concept and technical implementation of government, the mechanisms of legislative, administrative, and policy work public fabric, engineering design design preparation ainggairain.

BIBLIOGRAPHY

Al-Hashimy, H. N. H., Alabdullah, T. T. Y., Ries, E., Ahmed, M. A., Nor, M. I., & Jamal, K. A. M. (2022). The Impact of Financial Management Elements and Behavioral Intention on the Financial Performance. *International Journal of Scientific and Management Research*, *5*(12), 117–149.

Antika, Z., Murdayanti, Y., & Nasution, H. (2020). Pengaruh sistem akuntansi keuangan daerah, aksesibilitas laporan keuangan, dan pengendalian internal terhadap akuntabilitas pengelolaan keuangan daerah. *Jurnal Ilmiah Wahana Akuntansi*, *15*(2), 212–232.

Ayuba, H., Bambale, A. J., Ibrahim, M. A., & Sulaiman, S. A. (2019). Effects of Financial Performance, Capital Structure and Firm Size on Firms' Value of Insurance Companies in Nigeria. *Journal of Finance, Accounting & Management*, *10*(1).

Briguglio, L. P., Vella, M., & Moncada, S. (2019). Economic growth and the concept of diminishing marginal governance effect. *Journal of Economic Studies*, *46*(4), 888–901.

Cole, R. (2020). Maintaining neutrality in the Minister's office. *Australian Journal of Public Administration*, *79*(4), 495–513.

Hernández, A. C. C., Hernández G. de V., J. J., Prieto, M. E. P., Pinto, L. B., & Martínez, E. G. (2024). Analysis of the e-Government development index in the regions. *Procedia Computer Science*, *231*, 559–565. https://doi.org/10.1016/j.procs.2023.12.250

Husain, F. (2021). *Kinerja pengawasan DPRD: pengetahuan anggaran, budaya kerja dan transparansi publik*. CV. cahaya Arsh Publisher & Printing.

inna Malik, M., Rauf, A., & Haeranah, H. (2021). PENGARUH PENDIDIKAN, PELATIHAN DAN MODEL KEPEMIMPINAN TERHADAP KINERJA ANGGOTA DPRD KABUPATEN BULUKUMBA DALAM MENYERAP ASPIRASI MASYARAKAT. *Jurnal Magister Manajemen Nobel Indonesia*, *2*(1), 46–55.

Mertens, D. M. (2023). *Research and evaluation in education and psychology: Integrating diversity with quantitative, qualitative, and mixed methods*. Sage publications.

Muksalmina, M., Tasyukur, T., & Yustisi, N. (2023). DINAMIKA KEWENANGAN DEWAN PERWAKILAN DAERAH SEBAGAI LEMBAGA LEGISLATIF DALAM SISTEM KETATANEGARAAN INDONESIA. *Unes Journal of Swara Justisia*, *7*(2), 764–773.

Power, T. P. (2020). 14 Assailing accountability: law enforcement politicisation, partisan coercion and executive aggrandisement under the Jokowi administration. *Democracy in Indonesia: From Stagnation to Regression?*, 277.

Rahmat, A., & Bastian, A. (2023). Knowledge of Budgets and Board Performance in County Financial Oversight: Professional Commitment as Moderating. *SAINS ORGANISASI*, *2*(1), 56–68.

Rohana, R., Wahyunadi, W., & Rosita, T. (2024). Pengaruh Pengetahuan Anggota Dewan Perwakilan Rakyat Daerah (DPRD), Partisipasi Masyarakat Dan Transparansi Kebijakan Publik Terhadap Pengawasan Keuangan Daerah Kota Bima. *Management Studies and Entrepreneurship Journal (MSEJ)*, *5*(1), 811–822.

Satria, H., Amar, S., & Wardi, Y. (2022). Impact of Nagari financial management on the performance of sustainable development in West Sumatra Province. *Croatian International Relations Review*, *28*(90), 288–310.

Sofwan, I., & Suparnyo, S. (2023). Optimalizing Regional People's Representative Council's Honorary Board's Duties-Authorities in Upholding Rules and Ethic Codes. *Interdisciplinary Social Studies*, *2*(10), 2427–2444.

Tartib, M., & Wahyuni, E. S. (2023). Optimizing the Role of the Regional House of Representatives (DPRD) Deliberative Bureau: A Systematic Literature Review. *Open Access Indonesia Journal of Social Sciences*, *6*(5), 1111–1117.

Tenakwah, E. J., Chen, J., Ying, S. X., Li, Y., & Wu, H. (2024). Corporate governance, home country governance, and MNE CSR: Evidence from Ghana. *Emerging Markets Review*, *59*. https://doi.org/10.1016/j.ememar.2024.101112

Hardianto[1], Oman sukmana[2], Wahyudi[3]

Tiganasu, R., & Lupu, D. (2023). Institutional quality and digitalization: Drivers in accessing European funds at regional level? *Socio-Economic Planning Sciences*, *90*. https://doi.org/10.1016/j.seps.2023.101738

Wahyudi, I. (2022). Pengaruh Akuntabilitas Publik, Partisipasi Masyarakat dan Transparansi Kebijakan Publik terhadap Hubungan antara Pengetahuan Anggaran dengan Pengawasan Keuangan Daerah (APBD). *Legality: Jurnal Ilmiah Hukum*.

Wilhelm, C., & Chilla, T. (2023). The regional dimension in GPN – Mapping value creation and governance of the Bavarian beer sector. *Geoforum*, *145*. https://doi.org/10.1016/j.geoforum.2023.103828

Zonatto, V. C. da S., Nascimento, J. C., Lunardi, M. A., & Degenhart, L. (2020). Effects of budgetary participation on managerial attitudes, satisfaction, and managerial performance. *Revista de Administração Contemporânea*, *24*, 532–549.