

Accountability and Community Participation as Moderates on the Relationship between the Council's Knowledge of the Budget and Supervision of the Management of the Papua Special Autonomy Fund

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ABSTRACT

The purpose of this study was to examine the effect of the knowledge of the members of the council about the budget on the supervision of the Papua special autonomy fund with accountability and community participation as moderating variables that will strengthen or weaken the relationship. The unit of analysis in this study is a member of the council at the office of the Papuan People's Representative Council (DPRP) and employees of the Regional Financial and Asset Management Agency of Papua Province. The number of respondents in this study were 111 respondents. Data was collected using direct surveys and the research hypotheses were tested using multiple regression analysis. The results of the study indicate that the board's knowledge of the budget variable has an effect on the supervision of Papua's special autonomy funds. In addition, it can also be proven that the interaction between public participation and knowledge of the budget affects the supervision of special autonomy funds. On the other hand, the interaction between accountability and the board's knowledge of the budget does not affect the supervision of special autonomy funds.

Introduction

This research departs from an understanding that the implementation of budgeting reform will be successful if it is supported by means of monitoring optimal budget management (Freeman, Shoulders, Allison, Smith Jr, & Becker, 2014) and (Djamil, Kamaliah, & Rasuli, 2017). This is emphasized by (Aprianto La'lang Kuddy, 2018) that strong supervision will certainly be very important and absolutely implemented in the regions, because in budgetary supervision

there will be guarantees that every rupiah of the budget spent by the regional government can actually be realized. have an impact on the interests and real needs of the local community and can be accounted for. The essence of budget management as the main basis for implementing regional autonomy will not succeed without a strong supervisory system (toezicht) (Witono, 2017) (Isnawati, 2014)

The supervisory function can be carried out through optimizing the role of the DPRP as one of the institutions that has the most

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strategic position and role in the implementation of regional financial supervision managed by the executive (Syahrudin, MA, Taifur, & Indonesia, 2002). This is increasing because the relationship between the legislature and the executive in the regions has the same power, namely being equal and being partners. In this case, the DPRD is a representation of the people, by the people, and for the people whose main function is to carry out the supervisory function, in addition to the legislative and budgetary functions.

Regional financial supervision can be carried out properly if the board members as supervisors have adequate knowledge about the budget (Herbert, Putnam, Poos - Floyd, Vargas, & Creighton, 1984) (Metzger, 2015) (Lee Jr, Johnson, & Joyce, 2020) (MARASABESSY, 2013); (Li et al., 2007); and (Basri, 2013). 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, especially does not have the ability to detect the occurrence of budget failures. This is emphasized by (Coryanata, 2011), the DPRD as an institution that carries out the function of regional financial supervision will be able to use their rights appropriately, carry out their duties and obligations effectively and place their position proportionally if each member of the council has adequate knowledge in terms of the technical conception of implementation. government and public policy. Knowledge that will be needed by board members in carrying out supervisory functions, one of which is knowledge of the budget.

In addition to the council's knowledge of the budget that can affect the supervision of regional finances, community participation is very much needed in the management of the special autonomy fund because participation involves aspects of supervision and aspirations (Anggadini, Rohmawati, Damayanti, & Bramasto, 2021). The view of (Darwis & Rusastra, 2011) that the active role of the community in budget advocacy will support the knowledge of the council in carrying out the supervision of the special autonomy fund, especially in terms of

controlling that the implementation of the special autonomy fund is actually in line with the expectations of the community in the field. Research (Juliastuti, 2013) proved that community participation was able to strengthen the relationship between the board's knowledge of the budget and local financial oversight.

In addition to people's participation, accountability has become a logical consequence of the creation of a regional financial control function (Taufik & Bandi, 2015). In principle, the principle of accountability will mean that every activity and the final result of regional administration activities must be accountable to the people as the holder of the highest sovereignty (Sutrisno, 2017)s. Thus, in line with the implementation of regional autonomy, the demands for the implementation of accountability are getting stronger for public institutions in the regions, and the stronger the demands for the implementation of accountability are, the greater the demands for members of the council to strengthen their capacity for knowledge and adequate mastery of operational standards. accountability procedures for the performance of local government agencies, for guidance and supervision (Hendratmi, Mulyadi, & Widiastuti, 2017). The more adequate knowledge and mastery of standard operating procedures for performance accountability of local government agencies, the higher the capability of the council to know, assess, and control the success and failure of implementing the duties and responsibilities of agencies, including those related to the financial performance of local governments both in terms of efficiency. and effectiveness of local budget management (Coryanata, 2011); (Khairunnisa & Ahyani, 2015).

Thus, the purpose of this study can be described as follows:

1. To analyze and find out empirically the board's knowledge of the budget in influencing the supervision of the Papua Special Autonomy Fund management;
2. To analyze and find out empirically accountability in influencing the relationship between budget knowledge and oversight of the Papua Special Autonomy Fund management;
3. To analyze and find out empirically public participation in influencing the relationship

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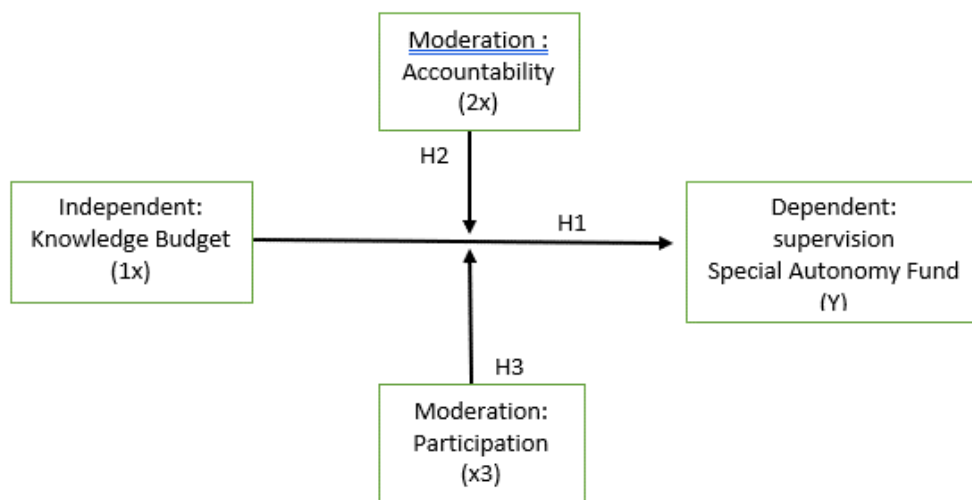
between budget knowledge and supervision of the Papua Special Autonomy Fund management.

Method

The type of research used is explanatory using a quantitative approach, and the method used is a survey research method. This research was carried out at the Papuan DPR Office and the Regional Financial and Asset Management Agency (BPKAD) Office of Papua Province, both of which are located in the Jayapura City area. The population of this research is all board members at the Papuan

DPR office who are currently actively serving in 2021 and employees of the Papua Province BPKAD. For respondents, all populations are used as samples.

In accordance with the formulation of hypotheses H1 to H3 which has been stated in the previous chapter, hypothesis testing is used to analyze the effect of 3 independent variables (X) on 1 dependent variable (Y) using multiple linear regression analysis tools and to analyze data, used SPSS software for window programming. The analysis model in this study can be presented in Figure 1, which is as follows:



**Figure 1
Research Model**

In the picture above, the budget knowledge variable (X1) is an independent variable that is expected to influence the special autonomy fund supervision variable (Y) as the dependent variable. In addition, the variables of Accountability (X2) and Community Participation (X3) are moderating variables because they can strengthen or weaken the relationship between budgetary knowledge (X1) and the supervision of special autonomy funds (Y). In connection with the above, the regression equation to test the hypothesis is as follows:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_3 + \beta_4.X_1.X_2 + \beta_5.X_1.X_3 + \epsilon$$

Information:

Y : Supervision of special autonomy funds

α : Constant

$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$: Regression coefficient

X1 : Budget knowledge

X2 : Accountability

X3 : Community Participation

X1, X2 : Interaction between budget knowledge and Accountability

X1, X3 : Interaction between budget knowledge and Community Participation

ϵ : Error

H1 to H3 testing is carried out based on the probability value (p-value) with a significance level of 5% on the regression weight. The provisions of the regression weight test to accept or reject H0 are based on the probability value (p) provided that if the -value <0.05, then there is sufficient

evidence to reject H0 (H0 is rejected). However, if the -value > 0.05 then there is not enough evidence to reject H0 (H0 is accepted). According to Santoso (2001:171), the criteria for determining the level of significance of the independent variable (X) to the dependent variable (Y), namely:

1. If the -value < 0.01 (level 1%), it means that the independent variable (X) has a very significant effect on the dependent variable (Y).
2. If the -value <0.05 (level 5%), it means that the independent variable (X) has a significant effect on the dependent variable (Y).
3. If the -value > 0.05 (5%), it means that the independent variable (X) has no significant effect on the dependent variable (Y).

Results And Discussion

1. Validity and Reliability Test Results.

The validity test in this study uses the Factor analysis technique with the Confirmatory Factor Analysis (CFA) method, namely by looking at the Kaiser-Meyer-Oklin of Sampling Adequacy (KMO MSA) and Bartlett's test of Sphericity (BTS) values. The condition is that factor analysis can be carried out if the KMO value is 0.50 and BTS has a probability of 0.000 (Ghozali, 2018). The criteria that an instrument is said to be valid if it has a minimum eigenvalue of 1.0 with a loading factor value of 0.5 (Hair, Black, Babin, & Anderson, 2006); (MANGINTE, SUKOHARSONO, & SARASWATI, n.d.).

Table 1
Confirmatory Factor Analysis Test Results

Variable	KMO & BARLET TEST			Total Variance Explained		Rotate Component Matrix
	KMO	BTS Chi-square	Sig.	Component	Elgenvalue Loading	Total Component
Knowledge	0,623	187,638	0,000	4	65,655%	1
Accountability	0,796	304,040	0,000	7	73,112%	2
Participation	0,675	209,299	0,000	7	65,083%	2
Supervision	0,781	374,386	0,000	12	62,188%	3

Based on factor analysis for each variable, it can be seen that the results of factor analysis, namely: First, on the budget knowledge variable (X1) there are 4 indicators formed in 1 factor and this factor has an eigenvalue >1 (see SPSS output in Appendix 4) with a loading factor value = 65.655%. This shows that from 1 formed factor is able to explain the X1 variable with a variation of 65.655% which contains indicators from 1-4. Second, in the accountability variable (X2), there are 7 indicators formed in 2 factors. The two factors formed have an eigenvalue > 1 with a loading factor value = 73.112%. This means that the two factors are able to explain X2 with a variation of 73.112% which contains indicators from 1-7. Third, in the community participation variable (X3) there are 7 indicators formed in 2 factors. The two factors formed have an eigenvalue > 1 with a loading factor value

= 65.083%. This means that the two factors are able to explain X3 with a variation of 65.083%, which contains indicators from 1-7.

Fourth, on the monitoring variable (Y) there are 12 indicators formed in 4 factors. The four factors formed have an eigenvalue > 1 with a loading factor = 62.188%. This means that the four factors are able to explain the monitoring variable with a variation of 62.188%, which contains indicators from 1-12. Based on the results of the matrix component rotation in the attachment of the factor analysis, it shows that each construct has undimensionality or in other words all indicators used have strong explanatory factors, so it can be concluded that each question item score is valid.

Then the reliability of the data was tested by performing a statistical test of Cronbach Alpha (α), with the assumption that a construct or variable is said to be

reliable if the Cronbach Alpha value is more than 0.60 (Ghozali, 2018). The

results of reliability testing can be seen in the following table.

Table 2
Reliability Test Results

Variabel	Cronbach Alpha	Information
Knowledge	0,824	Reliabel
Accountability	0,857	Reliabel
Participation	0,796	Reliabel
Supervision	0,786	Reliabel

Based on the table above, the results of the variable reliability test on the 4 research variable instruments show Cronbach Alpha (α) above 0.60, so these instruments meet the required level of reliability for use in data analysis.

2. Normality test

A regression equation can be said to pass normality if the significance value of the Kolmogorov-Smirnov test is greater than 0.05 (Ghozali, 2018). This can be seen in the following table.

Table 3
Normality Test Results

Statistik Uji	Value	Description
Kolmogorov-Smirnov Z	0,730	Normal
<i>signifikansi</i>	0,661	

The results of the normality test with the Kolmogorov-Smirnov test analysis showed a significance value above 0.05. Thus, it can be concluded that the data are normally distributed and the regression model is feasible to use.

The test used to detect the presence or absence of multicollinearity can be seen from the tolerance value and the Variance Inflation Factor (VIF) value. If the tolerance value is above 10% and the VIF is below 10, it can be concluded that the regression model is free from multicollinearity (Ghozali, 2018).

3. Multicollinearity Test

Table 4
Multicollinearity Test Results

Variable	Collinearity Statistics		Description
	Tolerance	VIF	
Knowledge	0,503	1,990	Non Multikolinearitas
Accountability	0,825	1,213	Non Multikolinearitas
Participation	0,469	2,131	Non Multikolinearitas

Based on the table above, it can be seen that there is no independent variable that has a tolerance value < 0.10 , so it can be concluded that there is no multicollinearity between the independent variables in the regression model.

4. Autocorrelation Test

Tests to detect the presence or absence of autocorrelation, namely by performing the Durbin-Watson test in the following table.

Table 5
Autocorrelation Test Results

dl	du	4-du	4-dl	d-w	Description
1,4221	1,8864	2,1136	2,5779	1,909	Non Autokorelasi

Based on the table above, it shows that the value of d-w is between -2 and 2+, which is 1.909. This result also shows that the value of d-w is greater than the upper limit of du and less than 4-du ($du < dw < 4-du$), so it can be concluded that there is no autocorrelation.

5. Heteroscedasticity Test

Detection of the presence or absence of heteroscedasticity can be done by looking at the pattern of dots on the regression scatterplot graph. If there is no clear pattern, such as the dots spread above and below the number 0 on the Y axis, then there is no heteroscedasticity (Ghozali, 2018).

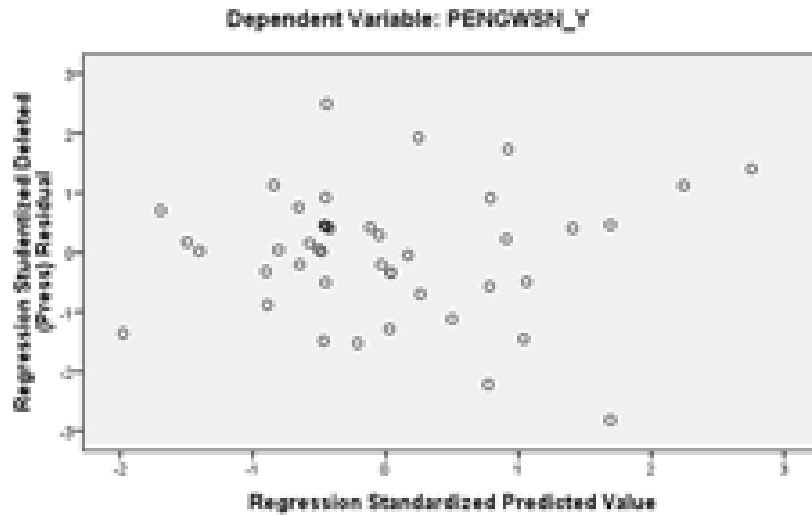


Figure 2
Scatterplots. Test Results

Based on the scatterplot image above, the scatterplot graph shows that the points spread randomly and are spread both above and below the number 0 on the Y axis. This indicates that there is no heteroscedasticity in the regression model, so the regression model is feasible to use to predict the model.

6. Hypothesis Proving

The regression results were tested statistically using multiple regression

analysis to determine the significance of the regression coefficients of each independent variable to answer the proposed hypothesis (p-value). The confidence level (confident interval) used is 95% (error rate =5%), so that if the results of the study show a significance level (p-value) less than =5% ($p\text{-value} < 0.05$), it can be concluded that the independent variable has an effect on the dependent variable. Discussion of research results can be presented in the following table.

Table 6
Recapitulation of Multiple Linear Regression Test Results

Variable Dependen	Variable Independen	Hipo-tesis	Koefisien Regresi	t Count	p-value (Sig.)
Supervision (Y)	Knowledge (X ₁)	H ₁	0,740	5,356	0,000**
	Interaction X ₁ X ₂	H ₂	0,359	1,616	0,110
	Interaction X ₁ X ₃	H ₃	0,421	2,012	0,048*
		<i>Constant</i> = 6,845			
		** Significant on the level 1%			
		* Significant on the level 5%			

Regression Equation:

$$Y = 6,845 + 0,740X_1 + 0,245X_2 + 0,250X_4 + 0,359(X_1 * X_2) + 0,421(X_1 * X_3) + \epsilon$$

Based on the table above, the results of the regression analysis on the first hypothesis (H1) indicate that the variable knowledge of the budget (X1) has an effect on the variable supervision of the special autonomy fund (Y). The effect is indicated by the tcount value of (X1), which is 5.356 with a significance level of 0.000. Therefore, based on the significance level (α)=5%, the -value 0.000 is smaller than (α)=5% (0.000<0.05) so it can be concluded that the first hypothesis (H1) is acceptable. In addition, the relationship shown by the regression coefficient is positive 0.740 which means that for every increase in one unit of budgetary knowledge (X1), supervision (Y) will increase by 0.740 units assuming the other independent variables are constant. This indicates that the higher the budget knowledge possessed by the board members, the supervision of the special autonomy fund carried out will increase.

The results of the regression analysis on the second hypothesis (H2) indicate that the interaction variable between budget knowledge and public accountability (X1X2) has no effect on the supervision variable for special autonomy funds (Y). This is indicated by the regression coefficient of the variable (X1X3) of 0.359, the t-value of 1.616 with a significance level of 0.110. If based on the significance level (α) = 5%, the -value 0.110 is greater than (α) = 5% (0.110> 0.05) so it can be concluded that the third hypothesis (H2) cannot be accepted.

The results of the regression analysis on the fourth hypothesis (H3) indicate that the interaction variable between budget knowledge and public participation (X1X3) has an effect on the variable supervision of the special autonomy fund (Y). The effect is indicated by the tcount value of 2.012 with a significance level of 0.048. Therefore, based on the significance level (α) = 5%, the -value 0.048 is smaller than (α) = 5% (0.048 <0.05) so it can be concluded that the fourth hypothesis (H3) is acceptable. In addition, the relationship shown by the regression coefficient of the

interaction between X1 and X3 (X1X3) is positive 0.421, which means that for every one unit increase in the variable (X1X3), the control (Y) will increase by 0.421 units by assuming the independent variable. other constant. This indicates that the higher the interaction of community participation with knowledge about the budget, the more the supervision of the special autonomy fund that will be carried out will increase.

A. Discussion

1. The Effect of Budgetary Knowledge on the Supervision of the Special Autonomy Fund Management.

The results of this study prove that the board's knowledge of the budget has an effect on the supervision of the special autonomy fund. This means that the higher the board's knowledge of the budget, the more the supervision of the special autonomy fund carried out by members of the board will increase. The knowledge of the board in question includes knowledge of the preparation of the special autonomy fund budget, knowledge of the implementation of the special autonomy fund, knowledge of the identification of leaks, wastage/failure of the implementation of the special autonomy fund, knowledge of the technical or the flow of the special autonomy fund preparation, as well as knowledge of the stages of supervision starting from the preparation, implementation, reporting and evaluation of the budget.

The results of this study are consistent with the results of research conducted by (Sukoco, 2016) who found that the quality of board members as measured by the level of education, knowledge, experience, and expertise had an effect on the performance of board members, one of which was the performance of regional financial supervision. The results of this study also support the results of research by (Hartanto, 2018); and (Isma, 2014) 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 special autonomy fund. These findings also support theories which state that high knowledge will greatly support the quality of work outcomes (Kennedy et al., 2018). However, this finding is inconsistent with the results of (Sembiring, 2008) research which states that the knowledge of board members about the budget has no effect on regional financial supervision.

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 has improved. This is in accordance with the theory put forward by (Arifiyanto & Kurrohman, 2014) which states that the quality of knowledge can be obtained from education and experience. This means that 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 Accountability and Budgetary Knowledge of Supervision of Special Autonomy Fund Management

The results of this study prove that the interaction of knowledge about the budget with accountability does not affect the supervision of the special autonomy fund by members of the board. This finding is consistent with the results of research by (Aprianto La'lang Kuddy, 2018). In his research, it cannot be proven that accountability has an influence on government performance. In addition, this finding contradicts the results of research by (Latifah, 2013) which prove that

accountability to the public can strengthen the relationship between knowledge of board members about the budget and local financial oversight.

Researchers suspect that this difference in results is influenced because when the board responds to the stimuli received based on the object of perception, in this case there is accountability to the public, but the stimuli received do not affect the behavior of the board in carrying out its supervisory function. This means that the members of the council are aware of the importance of holding accountability to the public in order to improve the supervision of the special autonomy fund. However, based on the experience and conditions that occurred, the council responded that whether or not the implementation of accountability to the public was accompanied by an increase in the competence of board members in the form of adequate knowledge of the budget, it would not have much impact on the oversight function of the special autonomy fund carried out by the council. This is in accordance with the theory put forward by (Robbins, 2006) that the main factors that influence the perception between one individual and another are situational factors, namely social conditions and perceptual factors, namely in the form of experiences experienced.

In reality, council members in responding to accountability carried out by local governments (executives) vary, one of which is due to the frequent delays in submitting LAKIP periodically, in addition to the presence of council members who do not know the standard operating procedures for accountability carried out by executive institutions. Implementation of accountability as a medium of accountability for the success or failure of the executive's financial performance and non-financial performance, the results and benefits of which must really be felt by the community, some members of the board consider this to be doubtful.

The researcher agrees with (Hartanto, 2018)'s view that accountability to the public in Papua is still in the discourse stage and its implementation is still in the formality stage. So far, the government is more oriented towards accountability to the government above it (central), but has not fully sided with the people it serves. Thus, even though the higher the knowledge of the members of the council about the budget, it is not followed by the implementation of accountability whose impact can really be felt by the people in real terms, the supervision of the special autonomy fund carried out by the council is only a rhetoric.

3. Moderation of Public Participation and Knowledge of the Budget on Supervision of Special Autonomy Fund Management

The results of this study prove that the interaction between budget knowledge and public participation has an effect on the supervision of the special autonomy fund carried out by members of the council. This means that if the higher the participation of the public/community in the management of the special autonomy fund and the higher the knowledge of the board members about the budget, the supervisory function of the special autonomy fund carried out by the board members will increase.

This finding is consistent with the results of research by (Coryanata, 2011) which proves that the interaction between the quality of board members as measured by education, training, experience and knowledge with community participation has an influence on regional financial supervision. The results of this study are also consistent with theories that support that if the public is involved in the budgeting process, the oversight carried out by the board will increase (Aprianto L Kuddy, 2017).

However, the results of this study contradict the results of (Wahyudiati & Isroah, 2018) study which used two samples, namely the sample of board members and the sample of the

community. The results of the study using community samples showed that the interaction between community participation and the knowledge of board members had no effect on regional financial supervision. This is presumably because the sample used is a community sample. This means that the current community, who feel more represented by NGOs and practitioners, states that whether or not the implementation of people's participation will have an impact on the supervision carried out by members of the council.

The fact is that today's society is more intelligent, sensitive, and concerned about social and political problems that are developing in society. The community together in the form of public institutions, such as NGOs, mass organizations, and the press have optimized their role in the regional financial oversight mechanism. Public participation in state administration is also supported by Government Regulation of the Republic of Indonesia Number 68 of 1999 concerning Procedures for Implementing Community Participation in State Administration. Thus, the researcher underlines that the higher the community participation, the more optimal the supervision will be, because community participation can provide a variety of information that can assist or support the knowledge of board members in carrying out the function of supervising the special autonomy fund.

Conclusion

First, this study can prove that the knowledge of board members about the budget has an effect on the supervision of the management of Papua's special autonomy funds. This means that the higher the knowledge of the board members about the budget, the more the supervision of the special autonomy fund carried out by the council will increase. This shows that the council members are aware that they must master budget knowledge in the context of supervising regional finances.

Second, this study cannot prove that the interaction between the board's knowledge of the budget and public accountability has an effect on the supervision of the special autonomy fund. This finding is influenced because the implementation of accountability to the public is still considered only at the level of rhetoric and its implementation is still in the stage of formality. In fact, so far the local government is more oriented towards accountability to the government above it (central) and has not fully sided with the public/community served.

Third, this study can prove that the interaction between the board's knowledge of the budget and public participation has an effect on the supervision of the special autonomy fund. This means that the more actively the community is involved and plays a role in the management of the special autonomy fund, the higher the council's knowledge of the budget, the more the function of supervision of the special autonomy fund will increase.

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