

The Influence of Board Members' Knowledge About Budget, Transparency, and Accountability on the Role of DPRD in Supervision of Regional Financial (APBD) with the Board Members' Performance as A Moderating Variable at the DPRD Office of Medan City

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ABSTRACT

This study aimed to determine the effect of the board members' knowledge of budgeting, transparency, and accountability on the role of the DPRD in supervising regional finances at the DPRD of Medan City. In addition, this study also examines the board members' performance as a moderating variable for the relationship between board members' knowledge of budgeting, transparency, and accountability and the role of the DPRD in supervising regional finances.

The research design uses an explanatory research design, namely research conducted on large and small populations, but the data studied is data from samples taken from the population to find relative events, distribution, and relationships between sociological and psychological variables with uses the type of primary data, namely in the form of the perception of respondents (subjects) of the research obtained through distributing questionnaires directly to Members of the Medan City DPRD for the 2019-2024 period. Data collection was carried out using a questionnaire distributed to 50 respondents who are members of the DPRD in Medan City. Data analysis was carried out by testing the validity, reliability, and moderating tests or testing the hypothesis with the help of the SmartPLS program.

The results of this study indicate that the board members' knowledge of the budget has a positive and significant effect on the role of the DPRD in supervising regional finance. Board members' knowledge of transparency has a positive and significant impact on the part of the DPRD in supervising regional finance. And the board members' knowledge of accountability has a positive and significant effect on the role of the DPRD in supervising regional finance. In contrast, other results show that the board members' performance cannot moderate the board member's knowledge of the budget on the role of the DPRD in supervising regional finance. But the board members' performance can moderate the Board members' knowledge of transparency and accountability towards the part of the board member's knowledge of the budget.

Keywords: the board member's knowledge of the budget, transparency, accountability, DPRD's role in supervising regional finance.

INTRODUCTION

A government has one main goal to improve the welfare of all people through the ability of a country to manage its finances. A country must be able to use and arrange the funds generated from the Regional Revenue and Expenditure Budget to improve the people's interests. The government seeks to realize a fiscal balance from tax revenues

and other sources to meet all needs or the welfare of its people.

This source of income is used to accompany a government by carrying out regional budget reform (budgeting reform), which in its implementation is also followed by demands that require the formation of a new paradigm in preparing a budget by prioritizing adequate knowledge regarding budgeting, transparency, and accountability as the highest level of running good governance. In addition to realizing good governance, the budget must be managed using a performance-oriented approach, welfare, justice, value for money, and budget discipline.

The board member's performance in its supervisory function (supervising the implementation of regional regulations and the implementation of the APBD) has always been a concern, especially for the Medan City DPRD. Public trust in board performance tends to decline due to the recent rise in cases related to budget fraud and leakage, which indicates board performance has not been optimal.

Various cases have occurred in the APBD, which recently indicated that the DPRD's performance as a political supervision institution has problems that have doubts about its implementation. One of the main causes is that many groups within government agencies and the DPRD itself have been unable to implement good and democratic governance. The problems that often occur are related to the low role of DPRD members, which results in areas for improvement in regional financial management for the entire APBD process, both in terms of planning, implementing, reporting, and supervising executive work programs (Winarna et al. 2007)

The case that occurred in 2011 was related to the misappropriation of the APBD by the Semarang City DPRD, which, at the budget planning stage, the leaders and members of the board member are included several expenditure items that were not following regulations and were intended to enrich

themselves resulting in losses to regional finances the case. It involved the Mayor of Semarang, who was suspected of being the mastermind of bribing six members of the Semarang City DPRD.

The case that occurred back in 2021 by the Former Secretary of the Batam DPRD Board member's, Asril (54), was sentenced to 10 years by the Pekanbaru High Court. The judge toughened his sentence about the corruption case in the budget for the consumption of boxed rice and snacks worth more than Rp. 1 billion. Some of these budgets were not implemented but were reported to have been implemented so that they became fictitious budgets. A fictitious contract is made with a third party so that it appears as if there is an item of expenditure to trick him. In a case that was not only carried out by state civil servants, in September 2021, a member of the Garut Regional People's Representative Board member's (DPRD) also became a fugitive and was on the Wanted Person List (DPO) about 13 years ago and was officially arrested by the Garut District Attorney, West Java, Misbach Somantri in connection with the case corruption in the APBD budget for official travel and misuse of commission meeting money during the 1999-2004 tenure. Not long after the Misbach Somantri case, December 2021, the Garut District Attorney also revealed that the recess and BOP budget funds were alleged to have been criminal acts of corruption by several DPRD members during the 2014-2019 term and this case is still under investigation involving 20 witnesses who are waiting their turn.

The misuse of the budget by officials, agencies, and members of the DPRD itself gives a negative view of the community so that it appears that the role of DPRD members in supervising regional finances should be appropriately used but has shown that it is very bad related to poor performance problems in realizing the budget. In this case, the DPRD no longer needs to carry out its supervision function in

supervising the executive to make it more accountable and transparent and not follow the legislative procedure that regulates legislation wisely.

The description above regarding the case that happened to be a phenomenon of blame in the budget gives a view of the lack of role of the DPRD in its supervisory function. In addition, the performance carried out by a DPRD member in supervising the APBD should not neglect the public interest, especially if quality human resources support it by the DPRD institution, namely in the form of adequate budget knowledge and implementation of the principles of good governance. Good governance will succeed in its performance in serving the public and must prioritize accountability and good and regular transparency in its preparation (Dwiyanto, 2021). Therefore, the researcher is interested in taking the title "The Influence of Board Members' Knowledge About Budget, Transparency, And Accountability on The Role of DPRD In Supervision of Regional Financial (APBD) With the Board Members' Performance as A Moderating Variable At The DPRD Office Of Medan City."

LITERATURE REVIEW

DPRD's Role in Supervision of Regional Finances

DPRD has a role in the implementation of the running of regional government and must be able to carry out its functions as people's representatives.

Government Regulation (PP) Number 9 of 2015 stipulates the role of DPRD and that the regional head has an equal position and is a partnership in terms of responsibility and capacity. DPRD as a legislative body has three general functions, namely:

1. Legislative Function (function of making laws and regulations),
2. The function of the budget (the function of preparing the budget), and
3. Supervision function (function to

supervise executive performance).

Supervision of implementation needs to be done, in this case, to monitor whether the performance of the budget has been running according to the plan that has been set and running efficiently, effectively, and economically. The supervision process here is defined as activities to ensure that local government implements the plans and provisions of the applicable laws and regulations (Presidential Decree No. 74 of 2001).

Regarding regional finance, the DPRD institution has supervised since the start of the planning stage, not only at the implementation and reporting stages, as seen in general. If the DPRD is weak when planning the budget, it is feared that when the budget is running, it will experience many irregularities because, at the planning stage, it determines the direction and general policy for the formation of the APBD (Manginte et al. 2015)

Princess et al. (2016) state that the supervision function in governance is essential because, by functioning an orderly and planned supervision function, it will guarantee the achievement of the objectives of the predetermined plan and provide early warning if deviations occur. The indicators used in measuring the budget regional financial supervision (APBD) variable developed by Lambajang et al. (2019):

1. The involvement of DPRD members in monitoring the implementation of the APBD.
2. DPRD members evaluate the accountability report (LKPI).
3. Evaluation by DPRD members of the factors or reasons that led to the revision of the APBD.
4. Members of the DPRD directly ask the Regional Head for information regarding the accountability report (LKPI) of the APBD they submitted.
5. Follow-up from members of the DPRD if there is an oddity in the LPJ

APBD.

Board Members' Knowledge About Budget

Research by Rahmanti et al. (2019) analyzed the interaction of board knowledge about budgeting and community participation in APBD supervision, proving that knowledge and ability to solve budget problems require experience and adequate education. In this regard, the DPRD will be said to be able to use its rights appropriately, carry out its duties and obligations effectively, and place its position proportionally if each member of the DPRD has sufficient knowledge in this matter in the form of concepts or techniques regarding how to organize a government. This knowledge is in the form of knowledge about the budget. As a board member, knowledge about the budget is the basis for carrying out legislative functions.

DPRD members' knowledge of the budget can be interpreted as the board member's knowledge of the budget preparation mechanism, starting from the planning, implementation, and approval to the accountability stage, as well as the board members' knowledge of the laws and regulations governing regional financial management (APBD).

The indicators used to measure the board's knowledge variable about budgets developed by research by Sopanah & Mardiasmo (2003) and Rosseptalia (2006), who also used it in their research, are as follows:

1. Knowledge of APBD preparation.
2. Knowledge of the implementation of the APBD.
3. Knowledge of conducting supervision to anticipate leakages in implementing the APBD.
4. Knowledge to detect leaks or failures in implementing the APBD.
5. Knowledge of the technical or flow of APBD preparation.
6. Knowledge of the stages of

supervision starting from the preparation, implementation, reporting, and evaluation of the APBD.

One of the types of knowledge needed in supervising regional finances is knowledge about the budget because by knowing the budget, it is expected that all board members can detect waste and leakage regarding the budget (Lambajang et al. 2019). Knowledge of the funding will clarify the role of the DPRD in overseeing its finances, and the mechanism for running the draft APBD will make it easy to focus on things that are right on target.

Board Member's Knowledge of Transparency

Transparency is providing open and honest financial information to the public with the consideration that the public has the right to know openly the responsibilities of DPRD Members in managing the resources entrusted to them and their compliance with laws and regulations. Functionally, transparency requires that the information provided is accessible, comprehensive, accurate, and regularly and timely offered during the current or ongoing budget process (Fölscher, 2006).

The budget prepared by the executive will be transparent if it meets the following criteria:

- a. There is an announcement related to policies regarding the budget.
- b. Availability of budget documents and easily accessible.
- c. There is accountability for reports on time.
- d. Accommodated the aspirations of the people.
- e. There is a system of providing open information to the public.

Through existing information, the public can complain to members of the DPRD as an institution representing the people if the implementation and accountability

stages of the APBD are not in line with the community's expectations (Satria et al. 2017).

The indicators regarding transparency, according to Mardiasmo (2009), namely:

1. The knowledge that budgets documents are readily available and easily accessible.
2. Knowing that timely accountability reports have been provided.
3. Knowing the space for the community to be involved in the development and governance process.
4. Able to convey targets for the public to assess government performance.

The existence of public information disclosure will significantly reduce the power of information asymmetry. In addition, without an open government, the community cannot participate in government activities (Kariangan, 2011).

Board Member's Knowledge of Accountability

Accountability is one of the obligations public sector institutions must own to emphasize that an organization or community must have horizontal accountability (community), not only vertical responsibility (higher authority).

According to Finner in Widodo (2010), the indicators used to measure accountability in this study are:

- a. Able to provide information related to open, fast, and accurate government administration to the public.
- b. Able to provide top service.
- c. Explain the community's right to be involved in development and governance.
- d. Able to provide honest reporting to the public.
- e. Be able to describe targets for the public to assess the performance of DPRD members.

Accountability becomes a logical consequence of the relationship between agents and principals. In agency theory, it

said that the legislature, which supervises the budget carried out by the executive, is a mechanism to reduce asymmetry or reduce uncertainty.

Board Member's Performance

According to Mangkunegara (2013), the term performance comes from the word Job Performance or Actual Performance, namely, work performance or actual performance of an employer/employee, so the notion of performance is the result of work in quality and quantity achieved by an employee in carrying out his duties under the responsibilities assigned given to him.

According to Laode Ida in Nurohman & Wiwi (2012), the existence of DPRD basically in terms of performance can be measured by two main criteria, namely:

- 1) To quantitatively produce a regional regulation (PERDA) and validate local-based, people-oriented regional laws.
- 2) Accommodating people's aspirations and developing transparent aspects in all public policy-making or operationalization stages.

Nurohman & Wiwi (2012) put forward in their several research indicators that can support the performance of board members, namely:

1. Able to produce regional regulations and validate local-based, people-oriented regional laws.
2. Dissemination of Regional Regulations to the public.
3. Accountability or being able to act under the aspirations of society

Previous Research

Kuddy (2017) analyzes the Influence of Board Members' Knowledge of Budgets on Regional Financial Supervision Performance with a Moderating Leadership Style. The results of this study conclude that the board's knowledge of the budget influences the supervision of the APBD. That is, the higher the knowledge of the board members about the budget, the greater the supervision of the APBD by

members of the DPRD.

Yuliani (2020) analyzes the influence of the personal background and knowledge of the board member's regarding the budget on the role of the DPRD in supervising regional finances (a case study in the DPRD of Kuantan Singingi Regency). The results of this study conclude that the board's knowledge of the budget has a positive and significant effect on the role of the DPRD in supervising regional finances. It shows that the better the knowledge of the board members about the budget of DPRD members, the more optimal the supervision of regional finances is.

Satria & Narisa (2017) analyzes the Effect of Board member's Members' Knowledge of the Budget on Regional Financial Supervision with Public Policy Transparency and Accountability as Moderating Variables (Case Study in North Aceh District DPRK). The results of this study concluded that the knowledge of board members about the budget influences regional financial supervision, with public policy transparency showing a negative impact, and the knowledge of board members about the budget on regional financial supervision with accountability as a moderating variable shows a positive effect.

Framework

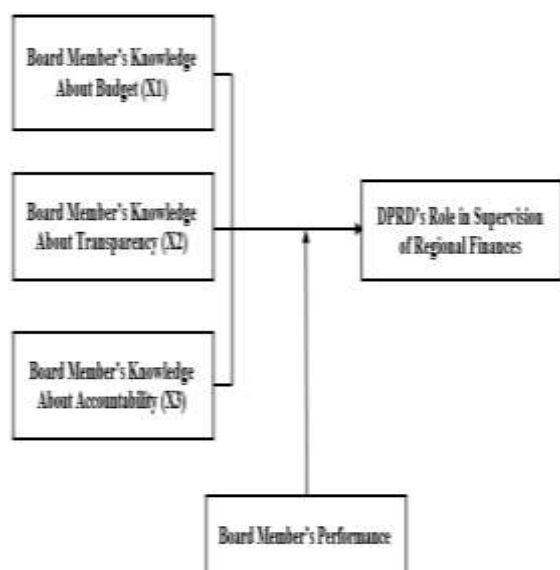


Figure 1. Framework

H1: Board members' knowledge of the budget positively affects the DPRD's role in supervising Regional Financial (APBD).

H2: Board members' knowledge of transparency positively affects the DPRD's role in supervising Regional Financial (APBD).

H3: Board members' knowledge of accountability positively affects the DPRD's role in supervising Regional Financial (APBD).

H4: The board members' performance can moderate board members' knowledge of the Budget and positively affect the DPRD's role in supervising Regional Financial (APBD).

H5: The board members' performance can moderate board members' knowledge of transparency and positively affect the DPRD's role in supervising Regional Financial (APBD).

H6: The board members' performance can moderate board members' knowledge of accountability and positively affects the DPRD's role in supervising Regional Financial (APBD).

MATERIALS & METHODS

This study uses primary data types, namely in the form of respondents' (subjects) perceptions of research obtained through the direct distribution of questionnaires to members of the Medan City DPRD for the 2019-2024 period.

The data collection technique used in this study was a questionnaire/questionnaire developed from Ilham & Debi's (2017) and Jois' (2020) research questionnaires. This study uses a Likert scale measurement. Sugiyono (2006) says that the Likert scale measures attitudes, opinions, and perceptions of individuals or groups related to social phenomena that are the object of research.

The population in this study were all members of the Regional People's Representative Board member's (DPRD),

which consisted of 50 members of the Medan City DPRD for the 2019-2024 period. Data processing is done using SmartPLS software.

RESULT

Validity test

The validity test in this study using the SmartPLS 3.0 program can be seen from the loading factor values for each construct indicator. The conditions usually used to assess validity are that the loading factor value must be more than 0.70. It will show in the table below that the loading factor values have met the validation testing standards.

Table 1. Loading Factor Results

Variable	Indicator	Loading Factor Value
Board Member's Knowledge of Budget	X1.1	0.855
	X1.2	0.856
	X1.3	0.847
	X1.4	0.810
	X1.5	0.864
Board Member's Knowledge of Transparency	X2.1	0.789
	X2.2	0.780
	X2.3	0.799
	X2.4	0.823
	X2.5	0.792
	X2.6	0.799
Board Member's Knowledge of Accountability	X2.7	0.781
	X2.8	0.744
	X2.9	0.801
	X2.10	0.752
	X2.11	0.822
DPRD's Role in Supervision of Regional Finances	X3.1	0.819
	X3.2	0.820
	X3.3	0.820
	X3.4	0.832
	X3.5	0.783
	X3.6	0.816
	X3.7	0.809
	X3.8	0.854
	X3.9	0.800
	X3.10	0.767
Board Member's Performance	Y1	0.799
	Y2	0.728
	Y3	0.775
	Y4	0.749
	Y5	0.792
	Y6	0.734
	Y7	0.735
	Y8	0.767
	Y9	0.756
Z1	0.705	
Z2	0.808	
Z3	0.705	
Z4	0.728	
Z5	0.759	

Source: Data processing with SmartPLS 3.0 (2022)

The data processing results with SmartPLS, as shown in the table above, all indicators on the independent variables, namely the board's knowledge of budgets, transparency, and accountability in this study, have a loading cross-value greater than 0.7. It shows that all indicators in the independent variables have a high level of validity, so the indicators in the board's knowledge of

budgets, transparency, and accountability variables can meet convergent validity.

The dependent variable, DPRD's role in Regional Financial Supervision, also has a loading cross value greater than 0.7. Board performance as a moderating variable also has a loading cross value greater than 0.7. It shows that the dependent and moderating variables have a high level of validity so that the indicators in the DPRD Role in Financial Supervision and Board Performance can meet convergent validity. Then the research model that has met convergent validity is as follows.

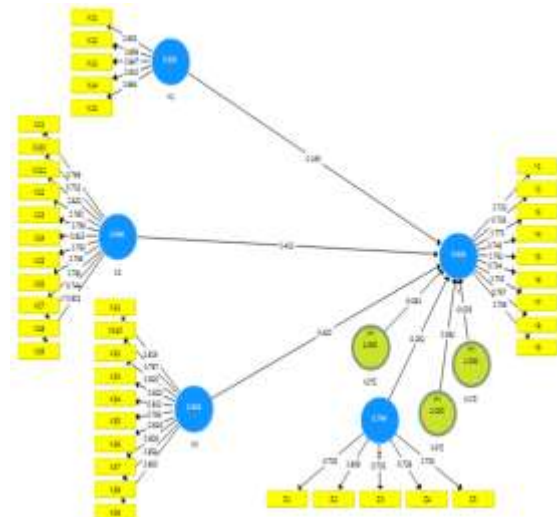


Figure 2. PLS Algorithm Results (2022)

Reliability Test

Composite reliability is one of the tests often used by several research types to strengthen a reliable and suitable indicator for use as a measuring tool. Composite reliability is an index that shows the extent to which a measuring device is trusted to be reliable, and data with composite reliability > 0.7 means high reliability.

Table 2. Composite Reliability Results

	Composite Reliability
Board Member's Knowledge of Budget	0.927
Board Member's Knowledge of Transparency	0.948
Board Member's Knowledge of Accountability	0.951
DPRD's Role in Supervision of Regional Finances	0.921
Board Member's Performance	0.858

Source: Data processing with SmartPLS 3.0 (2022)

In this study, to test the reliability test with the composite reliability above, it strengthened by using Cronbach's alpha value. A variable can be declared reliable or meets Cronbach's alpha if it has a Cronbach's alpha value > 0.7 (Jois, 2020). The following is Cronbach's alpha value of each variable.

Table 3. Cronbach's Alpha results

	Cronbach's Alpha
Board Member's Knowledge of Budget	0,901
Board Member's Knowledge of Transparency	0,940
Board Member's Knowledge of Accountability	0,943
DPRD's Role in Supervision of Regional Finances	0,904
Board Member's Performance	0,794

Source: Data processing with SmartPLS 3.0 (2022)

Based on the data presented in Table 3, Cronbach's Alpha results above show that the Cronbach's alpha value of each research variable is the board's knowledge of the budget, transparency, accountability as independent variables, the role of the DPRD in financial supervision as the dependent variable and board performance as a moderating variable has a Cronbach's alpha value greater than 0.7.

Hypothesis Testing Test-Path Coefficient

Testing the Path Coefficient in this study used the SmartPls 3.0 program, where the value of the path coefficient on one independent variable on the dependent variable is more excellent, and the stronger the influence of the independent variable on the dependent variable.

Table 4. Path Coefficient Results

	Path Coefficient	Sample Mean	Std. Dev
X1 → Y	0,190	0,190	0,042
X2 → Y	0,413	0,412	0,067
X3 → Y	0,420	0,417	0,071

Source: Data processing with SmartPLS 3.0 (2022)

Based on the Table of Path Coefficient Results above shows that all independent variables in this research model have a path coefficient with a positive number.

The influence of the board's knowledge of budgeting, transparency, and accountability has a positive number which means that if the board's understanding of budgeting, transparency, and accountability is increased, it shows that the board members have a role as a DPRD members in supervising regional finances.

Partial Effect Significance Test (T-Test)

Table 5. P-Value results

	P-Value
X1 → Y	0,000
X2 → Y	0,000
X3 → Y	0,000

Source: Data processing with SmartPLS 3.0 (2022)

Based on the presentation of the data in Table 5 above, it shows that of the 3 (three) hypotheses put forward in this study, all the independent variables used in this study are the board's knowledge of the budget (X1), transparency (X2) and accountability (X3) proven to have a significant influence on the role of DPRD in Regional Financial Supervision.

Moderating Test

Table 6. Interaction Test Results

	P-Value
X1*Z → Y	0,593
X2*Z → Y	0,146
X3*Z → Y	0,234

Source: Data processing with SmartPLS 3.0 (2022)

Based on Table 6 above, shows that the interaction between the moderating variables, namely the performance of board members only with the independent variable, namely the board's knowledge of the budget (X1), does not have a significant interaction with the role of the DPRD in supervising regional finance with a P-Value of 0.593 which is more significant than 0.5. While the interaction between the moderating variable, namely the

performance of board members, and the independent variable, namely the board's knowledge of transparency and accountability, has a significant interaction with the role of the DPRD in overseeing regional finance with a P-Value of 0.146 and 0.234 respectively, which means that the performance of board members is a moderating variable able to moderate the board's knowledge of transparency (X2) and the board's knowledge of accountability (X3) on the role of DPRD in financial supervision.

CONCLUSION

The results of this study provide several conclusions that can be drawn based on the discussion of the problems that have been carried out. The following are the conclusions that the author has summarized in this study:

1. Board members' knowledge of the budget has a positive and significant effect on the DPRD's role in supervising Regional Financial (APBD).
2. Board members' knowledge of transparency has a positive and significant impact on the DPRD's role in supervising Regional Financial (APBD).
3. Board members' knowledge of accountability has a positive and significant impact on the DPRD's role in supervising Regional Financial (APBD).
4. The board members' performance cannot moderate the board member's knowledge of the budget positively affects the DPRD's role in supervising Regional Financial (APBD).
5. The board members' performance cannot moderate the board members' knowledge of transparency which has a positive effect on the DPRD's role in supervising Regional Financial (APBD).
6. The board members' performance cannot moderate the board member's

knowledge of accountability, which positively affects the DPRD's role in supervising Regional Financial (APBD).

SUGGESTION

Based on the results of the research and the explanations presented, the following suggestions are:

1. For future researchers, this research can be used as supporting material in further research by adding or subtracting variables. Further research is also expected to re-examine other variables that can affect the performance of Board Members
2. For the Medan City DPRD, this research can enhance the role of legislators as DPRD members by creating laws and regulations by increasing knowledge about budgeting, transparency, and accountability.

Declaration by Authors

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