

# The Influence of Indonesian Legislative Assembly Knowledge about Budget towards APBD Supervision with Public Accountability and Organization Commitment Moderating Variables: Empirical Study on Legislative Assembly in Bengkulu Province

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**Abstract.** This research aims to examine the influence of legislative assembly knowledge about budget towards APBD supervision with public accountability and organization commitment moderating variables. The data collection uses primary data obtained from questionnaire distribution to the respondents, who are legislative assembly in Bengkulu Province. The totals of sample used in this research are 45 respondents. The data collection technique is done by using survey through questionnaire give to legislative assembly of Bengkulu Province by census method. The analysis used is Statistical Package for the Social Sciences (SPSS). The result of hypotheses test showed that the legislative assembly knowledge about budget has positive effect towards APBD supervision, and legislative assembly knowledge about budget has positive effect towards APBD supervision moderated by public accountability, while organization commitment do not moderate relationship between legislative assembly knowledge about budget and APBD supervision.

**Keywords:** Legislative assembly knowledge about budget · APBD supervision · Public accountability · Organization commitment

## 1 Introduction

In this era of reformation, it appears many complicated problems. These problems have encompassed many aspects, from economics, social, cultures, politics, and security defense. After the falling of new order in this reformation era, the agenda that becomes government main highlight was the problem of eradicating the cases of corruption. This problem was one of main causes of the falling of new order government. Even in election, the agenda of eradicating corruption was an issue that becomes main topic and becomes worth selling for candidates to attract the masses (Halim and Kusufi, 2012).

Law No. 17 of 2014 about People's Consultative Assembly, House of Representatives, Regional Representative Board, and Regional House of Representatives mentioned that Regional House of Representatives have three functions, they are legislation function, budget function and supervision function. This is in line with Law article 96 paragraph 2 No. 23 of 2014 about local government that is about budget and supervision function. Commonly, budget was a statement on the

estimation of performance that will be achieved during certain period of time which is stated in financial measurement. While budget in the public sector was a document which describes financial condition of an organization which covers information about income, expenditure, and activity (Mardiasmo, 2009).

Supervision refers to an action done by the party outside of executive (society and Legislative Assembly) to join in supervising government performance. The function of Legislative Assembly related to supervision in Law No. 23 of 2014 was the board authority to implement the supervision towards implementation of local and other regulations, implementation of the State Budget Revenue, supervising local government performance and policy in implementing local development, and international cooperation in the region. According to Wasistiono and Wiyoso (2009) supervision was an activity implemented to achieve vision, mission, and organization goals smoothly without any deviation or every effort and activity to know and assess the real facts regarding the implementation of tasks and activities whether it is as appropriate or not. The members of Legislative Assembly actively involve in arranging local regulation (not only approving the draft prepared by government) and play an important role in the process of regional budgeting.

There are some phenomena in Bengkulu Province. First, regarding to budget abuse about package arrears of construction of public works roads worth of Rp 5.64 billion, when it is followed up is worth of Rp 5.01 billion, so there is still some that did not followed up yet worth of Rp 629.27 billion. The result of checking over the capital expenditure realization of irrigation road and network showed that from 29 road work packages which are tested in quotes, there are 27 road work packages were not appropriate to specification set in contract worth of Rp 5.64 billion. This has an impact on the equity of capital expenditures presentation of irrigation road and network which are presented in Budget Realization Report (MROL News Agency Bengkulu, June 10<sup>th</sup>, 2016). Second, Priority of the Provisional Budget Ceiling was stopped because of slow RAPBD-P legalization. Third, the corruption allegation of road construction budget in Enggano Island in 2016 done by PT. Gamely Alam Sari. Loss of state estimated up to Rp 7.1 billion was mentioned when plenary in Legislative Assembly of Bengkulu Province (Harian Rakyat Bengkulu, Tuesday, June 13<sup>th</sup>, 2017). Fourth, on August 25<sup>th</sup>, 2016 Regional Government Budget (APBD) of Bengkulu Province worth of Rp 1.9 trillion subtracted by Rp 197 billion by the Ministry of Finance. This withdrawing funds are caused by budget stacking in regional cash that has not been spent (Liputan6.com August 25<sup>th</sup>, 2016). In August 2017, the budget absorption was still 29.76 percent until the end of December 2017 the budget absorption increases up to 72.33 percent (Ministry of Home Affairs December 28<sup>th</sup>, 2017).

The cases which were occurred also caused because of less board knowledge about budget in doing supervision towards Regional Government Budget. Boards were not only having enough knowledge about budget in supervising Regional Government Budget, but Purnomo (2016) & Ramdhani (2014) stated that board's knowledge also moderated by public accountability and organization commitment. By the boards are having knowledge about budget moderated by public accountability and organization commitment, it can influence board's performance in detecting abuse and violation of budget which is occurred during the implementation of Regional Government Budget. Besides, it also helps a person in solving every problems occurred as appropriate with the position of the member of Legislative Assembly.

This research refers to the research by Patiar et al (2014). The difference between this research and the previous one is in the moderation variables, which are organization commitment and public accountability, also, this research was done in Bengkulu Province. The reasons of the researcher chooses those moderation variables were because the interaction between board's knowledge with organization commitment and public accountability moderation variables are very important for the board to supervise regional finance (APBD). Therefore, this research aimed to examine from those moderation variables whether it has positive influence towards the interaction of board's knowledge in supervising regional finance (APBD). The reasons of this research chooses the Secretariat Office of Legislative Assembly in Bengkulu Province was because there are some phenomena and problems occurred in Bengkulu Province as have been stated.

The purpose of this research was to demonstrate empirically that Legislative Assembly knowledge about budget has influence towards APBD supervision. To demonstrate that Legislative Assembly knowledge about budget has influence towards APBD supervision moderated by public accountability. And to demonstrate that Legislative Assembly knowledge about budget has influence towards APBD supervision moderated by organization commitment.

## 2 Literature Review

There are any agency relation when one of the parties (principal) hires other parties (agent) to do a service and, in doing it, by delegating authority to make decision for the agent (Anthony and Govindarajan, 2005). Ikhsan and Ishak (2005), stated that this theory is based on economic theory. The agency problems at least involve two parties, the principal who has authority to do an action, and the agent who receives principal and authority delegation. In the context of making policy by the legislative, the legislature is a principal who delegates authority to the agent such as government or committee at legislative to make a new policy. This agency relation occurs after the agent make a policy proposal and ends after the proposal is accepted or rejected (Halim and Abdullah, 2006).

According to Assagaf (2015), the board's knowledge about budget can be interpreted as board's knowledge on the mechanism of arranging the budget starting from planning stage until accountability stage also board's knowledge about regulations that organize the regional financial management/APBD. One of knowledges which is needed in supervising the regional financial supervision is the knowledge about budget. If the board's knowledge about budget is good, it is expected that the board's member can detect an abuse and a waste or a failure in implementing the budget. The high board's experience and knowledge will be helpful for a person in solving a problem that he faced which is appropriate with the position of Legislative Assembly as people's representative.

Halim and Kusufi (2007) defined that the regional financial supervision is APBD supervision, mainly if seen from the main component, so that APBD supervision can be defined as all activities to ensure that in collecting the regional income, and expending the regional outcome can run as accordance with the plans, rules and purposes that have been set. Basically, the main purpose of supervision is to compare

between what must be occurred and what is occurred in order to achieve a certain purpose.

Public accountability is an obligation of trust holders party (agent) to give responsibility, present, report, and express all activities that become their responsibilities to the trust givers party (principal) that have right and authority to ask for the responsibilities (Mardiasmo, 2009). According to Arianti (2017) public accountability is defined as public responsibility principles which mean that the process of budgeting from planning, arranging and implementing must be truly reported and be accounted to Legislative Assembly and society. Accountability requires that the decision maker behaves consistent with the received mandate.

According to Lubis (2010) organization commitment is a level of how far an employee takes side on a particular organization and the purposes, and intended to keep his membership in that organization. Organizational commitment is often defined individually and related to the involvement of the person on the involved organization. Employee's commitment to the organization is one of attitudes that reflect feeling of like or not of the employee towards the organization he works.

The agency relations between executive and legislative parties also occur in the process of regional budgeting. The process of budgeting involves two parties, they are executive and legislative. One of knowledges needed to do APBD supervision is the knowledge about budget. By knowing about budget, the board's member is expected to be able to detect any abuse and waste or failure in implementing the budget. The high board's experience and knowledge will be very helpful for a person to solve problems that he faced as appropriate with the position of Legislative Assembly as people's representative.

Widiyahningsih and Pujirahayu (2012), Utami and Syofyan (2013), Ramdhani (2014), Rosita (2014), Zainal et al (2015), and Purnomo (2016) proved that board's knowledge about budget towards board's supervision on regional finance (APBD) indicated significant influence. From the above explanation, it can be formulated the following hypotheses:

**H1: Legislative Assembly Knowledge about Budget has Positive Influence towards APBD Supervision**

## **2.1 Public Accountability and Legislative Assembly Supervision on APBD**

In the public sector organization, certainly the local government, the agency relationship appears between the local government as agent and Legislative Assembly as principal and public/citizen acts as principal who gives authority to the Legislative Assembly (agent) to supervise the performance of local government. Ramdhani (2014) stated that accountability becomes a logical consequence of the existing of relationship between the agent and the principal. Board as a legislative member has to know and understand the accountability guidance of government agencies in order to be able to run the function in supervising the stages of arranging until APBD accountability report. The failure in applying the operational standard of accountability procedures causes time wasting, fund sources and other sources wasting, deviation of authority, and decreased public trust towards government agencies.

Sudiarta et al (2014), Purnomo (2016), and Arianti (2017) have proven that interaction between board's knowledge about budget has influence towards supervision over APBD moderated by public accountability. The same thing also found in the research by Ramdhani (2014), which stated that board's knowledge about budget with public accountability moderating variable has positive influence towards Legislative Assembly supervision on APBD. Therefore, besides the knowledge about budget which influences supervision done by the boards, the public accountability is expected to increase the function of supervising. Then, it can be formulated the following hypotheses:

**H2: Legislative Assembly Knowledge about Budget has Positive Influence towards APBD Supervision Moderated by Public Accountability**

## **2.2 Organization Commitment and Legislative Assembly Supervision on APBD**

Board's psychology can be reflected from organization commitment that is really done by the board as people's representative. The board's organization commitment is very important remembering that the board's member commonly came from politics (party). It may strengthen or weaken the relation between board's knowledge about budget and APBD supervision. In the board's performance context in Legislative Assembly, organization commitment in the era of reformation and democratisation nowadays is needed to be owned (Ramdhani, 2014).

Purnomo (2016) has proven that interaction between board's knowledge about budget has influence towards supervision over APBD moderated by organization commitment. The same result also found in Ramdhani (2014), who stated that board's knowledge about budget moderated by organization commitment variable has positive influence towards board's supervision on APBD. From the above explanation, it can be formulated the following hypotheses:

**H3: Legislative Assembly Knowledge about Budget has Positive Influence towards APBD Supervision Moderated by Organization Commitment**

## **3 Research Method**

### **3.1 Data and Sample of the Research**

This research was kind of research using quantitative approach that gives priority of research towards data and empirical fact by using primary data sources (questionnaire). The population in this research is Legislative Assembly of Bengkulu Province. The sample in this research is all members of population. The method of taking this sample is using census method. The reason of selecting the sample is by consideration that all board's members are joining in evaluating accountability report from local government and approve the budget submitted by local government also supervise the implementation of APBD. Besides, it is intended to obtain research findings which are

more valid and unusual, so all members of Legislative Assembly became the respondents.

### **3.2 Research Variables, Operational Definition and Variables Measurement**

#### **1. Board's Knowledge about Budget**

According to Law No. 23 of 2014 about local government explained, Regional Government Budget (APBD) is local annual financial planning assigned with local regulation. According to Corynata (2007) the indicator used in measuring budget knowledge variable is the perception of board's member about budget (RAPBD/APBD), procedures of implementing APBD, has understanding about arranging the APBD based on related regulation, and detecting and identifying towards wasting, failure or budget leak. This questionnaire referred to Corynata (2007) and Robinson (2006). Variable measurement is using Likert-scale, with the scale from 1-5, which means 1=Extremely Disagree, Disagree, Less Agree, Agree, and Extremely Agree.

#### **2. APBD Supervision**

APBD supervision in this research is a supervision done by board's member starting from arranging the budget, legalizing the budget, implementing the budget and budget accountability. According to Government Regulation No. 16 of 2010 about the Guide of Arranging Legislative Assembly Regulation, the indicator of supervising local financial is Legislative Assembly supervision which is done from arranging, legalizing, implementing until reporting through assessment towards Report of Accountability Description (LKPJ) of local head and follow up if there is any misappropriation in accordance with the law regulation and Legislative Assembly order. This variable is measured by using questionnaire referred to Corynata (2007) and Robinson (2006) then developed and adapted according to researcher needs. Variable measurement is using Likert-scale, with the scale from 1-5 which means 1=Extremely Disagree, Disagree, Less Agree, Agree, and Extremely Agree.

#### **3. Public Accountability**

Public accountability is an obligation of trust holder party to provide accountability, present, report, and express all activities that become his responsibility to the trust giver party who has right and authority to ask for the accountability (Mardiasmo, 2009). This questionnaire referred to Corynata (2007) and Widiyahningsih & Pujirahayu (2012). Variable measurement is using Likert-scale, with the scale from 1-5 which means 1=Extremely Disagree, Disagree, Less Agree, Agree, and Extremely Agree.

#### **4. Organization Commitment**

Organization commitment is the nature of relationship between an individual with the work organization, where the individual has self confidence towards the values of work organization goals and there is a willingness to use his effort seriously for the sake of work organization and has the strength desires to still become a part of that work organization (Paramita and Andriyani, 2010). Organization commitment is measured by using an indicator developed by Wirawan (2014) who explained three components

of organization commitment, they are Affective Commitment, Continuous Commitment, and Normative Commitment. This questionnaire referred to the questionnaire by Paramita and Andriyani (2010) and Wirawan (2014), then developed and adapted according to researcher needs. Variable measurement is using Likert-scale, with the scale from 1-5 which means 1=Extremely Disagree, Disagree, Less Agree, Agree, and Extremely Agree.

### 3.3 Analysis Method

Data analysis in this research was done using the assist of SPSS (Statistical Package for Social Sciences) program version 16.0 for Windows. The analysis method done in this research was statistical descriptive test, data quality test, and classical assumption test.

### 3.4 Hypotheses Test

The research hypotheses is examined by using simple linear regression (single regression) and interaction test or MRA (Moderated Regression Analysis). The test towards hypotheses 1 uses simple linear regression model that is examined on the equation 1, hypotheses 2 and 3 use MRA (Moderated Regression Analysis), with the following equation models:

$$Y = \alpha + \beta_1 X_1 + e \dots \dots \dots (H1)$$

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_1 X_2 + e \dots \dots (H2)$$

$$Y = \alpha + \beta_1 X_1 + \beta_4 X_3 + \beta_5 X_1 X_3 + e \dots \dots (H3)$$

Information:

Y = Regional Financial (APBD) Supervision

$\alpha$  = Constants

$\beta_1 - \beta_5$  = Regression Coefficient

$X_1$  = Board's Knowledge about Budget

$X_2$  = Accountability

$X_3$  = Organization Commitment

$X_1 X_2$  = Interaction between the board's knowledge about budget and public accountability

$X_1 X_3$  = Interaction between the board's knowledge about budget and organization commitment

E = Error

## 4 Research Finding and Discussion

### 4.1 Descriptive Statistics

Table 1. Descriptive Statistics.

Variables	n	Theoretical Range			Actual Range			Std. Deviation
		Min	Max	Mean	Min	Max	Mean	
APBD Supervision	36	12	60	36	44	60	52.11	3.875
Budget Knowledge	36	6	30	18	22	30	25.89	2.227
Public Accountability	36	6	30	18	20	30	26.14	2.295
Organization Commitment	36	9	45	27	27	40	33.19	3.454

Source: Processed Primary Data, 2018

### 4.2 Result of Data Quality

#### 4.2.1 Result of Validity Test

Table 2. The Result of Data Validity Test.

No.	Variables	KMO	Sig	MSA Values	Information
1	APBD Supervision	0.999	0.000	0.754	Valid
2	Budget Knowledge	0.999	0.000	0.795	Valid
3	Public Accountability	0.999	0.001	0.649	Valid
4	Organization Commitment	0.998	0.004	0.642	Valid

Source: Processed Primary Data, 2018

#### 4.2.2 Result of Reliability Test

Table 3. The Result of Data Reliability Test.

No	Variables	Cronbach Alpha Values	Information
1	APBD Supervision	0.794	Reliable
2	Budget Knowledge	0.824	Reliable
3	Public Accountability	0.761	Reliable
4	Organization Commitment	0.756	Reliable

Source: Processed Primary Data, 2018



### 4.3 Result of Classical Assumption Test

#### 4.3.1 Result of Normality Test

**Table 4.** The Result of Data Normality Test.

Variables	Asymp Sig. (2-tailed)	Information
Budget Knowledge	0.400	Normal
Public Accountability	0.200	Normal
Organization Commitment	0.588	Normal

Source: Processed Primary Data, 2018

#### 4.3.2 Result of Multicollinearity Test

**Table 5.** The Result of Multicollinearity Test.

Variables	Tolerance	VIF	Information
<b>Budget Knowledge</b>	1.000	1.000	Free Multicollinearity
<b>Public Accountability</b>	0.738	1.250	
PAAP Moderation	0.845	1.184	
<b>Organization Commitment</b>	0.874	1.144	
PAKO Moderation	0.874	1.145	

Source: Processed Primary Data, 2018

#### 4.3.3 Result of Heteroscedasticity Test

**Table 6.** The Result of Heteroscedasticity Test.

Variables	Sig	Information
<b>Budget Knowledge</b>	0.293	Free Heteroscedasticity
<b>Public Accountability</b>	0.808	Free Heteroscedasticity
PAAP Moderation	0.485	Free Heteroscedasticity
<b>Organization Commitment</b>	0.686	Free Heteroscedasticity
PAKO Moderation	0.131	Free Heteroscedasticity

Source: Processed Primary Data, 2018

### 4.4 Regression Test

#### 4.4.1 F Significant Test

**Table 7.** The Result of F Test.

Model	F	Sig.	Information
Equation 1	16.247	0.000	Significant
Equation 2	6.867	0.001	Significant
Equation 3	5.528	0.004	Significant

Source: Processed Primary Data, 2018

#### 4.4.2 Determination Coefficient Test (R<sup>2</sup>)

**Table 8.** The Result of Determination Coefficient Test.

Regression of Equation 1	
R Square	0.323
Adjusted R <sup>2</sup>	0.303
Regression of Equation 2	
R Square	0.433
Adjusted R <sup>2</sup>	0.370
Regression of Equation 3	
R Square	0.381
Adjusted R <sup>2</sup>	0.312

Source: Processed Primary Data, 2018

#### 4.4.3 Test of Hypotheses 1

**Table 9.** The Result of Hypotheses 1 Test.

Variable	Coefficient	t-count	Sig.	Result
Budget Knowledge	0.569	4.031	0.000	Accepted

Source: Processed Primary Data, 2018

The significant value was  $0.000 < 0.05$ , so the **first hypothesis is accepted**. It means that the better Legislative Assembly knowledge about budget which is owned, it will increase the role of Legislative Assembly in APBD supervision, or the higher knowledge about budget owned by Legislative Assembly members, so the better the role of Legislative Assembly in APBD supervision.

#### 4.4.4 Test of Hypotheses 2

**Table 10.** The Result of Hypotheses 2 Test.

Variables	Coefficient	t-count	Sig.	Result
Budget Knowledge	0.206	1.273	0.214	<b>Accepted</b>
Public Accountability	0.538	3.188	0.004	
Moderation	0.329	2.087	0.046	

Source: Processed Primary Data, 2018

The result of regression from this second hypotheses states that Legislative Assembly knowledge about budget has positive influence towards APBD supervision moderated by public accountability is **accepted**. The higher interaction of Legislative Assembly knowledge about budget with the public accountability, so the local finance supervision done by the board will be more increased.

#### 4.4.5 Test of Hypotheses 3

Table 11. The Result of Hypotheses 3 Test.

Variables	Coefficient	t-count	Sig.	Result
Budget Knowledge	0.414	2.399	0.024	<b>Rejected</b>
Organization	0.360	2.222	0.035	
Commitment	-0.166	-0.717	0.480	
Moderation				

Source: Processed Primary Data, 2018

The result of regression from the third hypotheses for organization commitment stated that Legislative Assembly knowledge about budget has positive influence towards APBD supervision moderated by organization commitment **can not be accepted (rejected)** because organization commitment moderating variable that influence interaction between budget knowledge with APBD supervision is not significant, so it can be concluded that organization commitment variable is not a moderating variable, which indicated that the **third hypotheses is rejected**.

## 5 Conclusion

Based on the result of this research, it can be concluded that:

1. Legislative Assembly knowledge about budget has positive influence towards APBD supervision. It indicates that the higher level of budget knowledge, so the better APBD supervision done by Legislative Assembly.
2. Legislative Assembly knowledge about budget is proven that it has positive influence towards APBD supervision moderated by public accountability. The higher interaction between Legislative Assembly knowledge and public accountability, so APBD supervision done by Legislative Assembly will be better and increase.
3. Legislative Assembly knowledge about budget is not proven that it has positive influence towards APBD supervision moderated by organization commitment. It indicates that organization commitment variable is not a moderating variable because it is not strengthen or weaken the relations between Legislative Assembly knowledge about budget towards APBD supervision, because from the result of absolute difference value test is not proven as moderating.

### 5.1 Suggestion

Based on the research finding, discussion and conclusion above, also consideration of any limitation in this research, so it suggested for the further researcher to consider the following things:

1. For the further research, it is expected to add independent variable or moderating variable to know other variables which can influence and strengthen/weaken the dependent variable, such as leadership style and political background.

2. For the further research, it is expected to add or change questionnaire instrument which is easier to be understood by respondents so that the variable can be measured perfectly.

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