



THE EFFECT OF PUBLIC ACCOUNTABILITY, POLITICAL BACKGROUND ON SUPERVISION REGIONAL FINANCE THROUGH ORGANIZATIONAL COMMITMENT (STUDY ON REGENCY/CITY DPRDs THROUGHOUT GORONTALO PROVINCE)

Novaliastuti Masiaga,

Ridwan, M. Ikbal A

Tadulako University, Palu

novamasiaga01@gmail.com

Article history:	Abstract:
Received: 21 st March 2023 Accepted: 23 rd April 2023 Published: 28 th May 2023	This study aims to build a conceptual model to identify and analyze the influence of public accountability and political background on regional financial supervision through organizational commitment to Regency/Municipal DPRDs throughout Gorontalo Province. The approach used in this research is quantitative. The number of samples in this study were 205 people. Data analysis used descriptive and Partial Least Square based Structural Equation Model (SEM-PLS). The results of this study indicate that: 1) Public accountability influences organizational commitment. 2) Political background has no effect on organizational commitment and has a negative value. 3) Public accountability influences regional financial supervision. 4) Political background has no effect on regional financial supervision. 5) Organizational commitment influences regional financial supervision. 6) Public accountability through organizational commitment influences regional financial supervision. 7) Political background through organizational commitment has no effect and has a negative value on regional financial supervision.

Keywords: Financial Supervision, Organizational Commitment, Public Accountability, Political Background

1. INTRODUCTION

Reform demands for regional financial management for government decision makers must be a major concern. The government has made important and fundamental changes intended to accommodate various demands from the aspirations of the people who are developing in the region. This is reflected in Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments, namely a system of financial administration that regulates financial rights and obligations between the central and regional governments which are carried out fairly, transparently, accountably and in harmony. With the enactment of this law, the local government, which consists of executive and legislative bodies, is given full authority to manage and regulate everything financial management in their respective regions in order to realize (*good governance*).

To exercise this authority, especially the legislature (DPRD) must truly understand their duties and functions. This understanding is based on Law Number 13 of 2019 concerning the MPR, DPR, DPD and the Regional People's Representative Council (DPRD) which have three functions, namely the legislative function (the function of making regional regulations), the budget function (the function of preparing and establishing budgets) , and the oversight function (the function of supervising the performance of the executive branch).

In carrying out its supervisory function, the DPRD is obliged to oversee the implementation of the APBD (Regional Budget) for the executive branch (Regents/Mayors and Governors), as stated in Government Regulation No. 12 of 2019 concerning Regional Financial Management. This is very important to do, because supervision is an effort to ensure harmony between the administration of regional government and is basically directed at avoiding any deviation or deviation from the goals to be achieved. This is in line with the view of Schermerhorn (2002) which states that, *controlling is the process of measuring performance and taking action to ensure desired results*. And the view of Stoner, Freeman and Gilbert (2005), namely *the process of ensuring that actual activities conform the planned activities*.

According to Mardiasmo (2002), regional financial supervision by the DPRD on APBD is carried out starting from the planning/composition, approval/determination, implementation to reporting and accountability stages. At the planning/budgeting stage, DPRD supervision is preventive in nature, that is, the preparation of general policy directions for the APBD must be carried out by capturing community aspirations, besides that it must be based on regional strategic

plans. Furthermore, the supervisory role in the process of determining the APBD, in the discussion of the RAPBD (Regional Expenditure Revenue Budget Plan) can be carried out by the DPRD through clarification, validity testing, relevance testing and effective testing as well as compromise determination or retesting. Then the implementation stage of the APBD is regulated in PP Number 12 of 2019 concerning regional financial management. In an interview with the Deputy Chairperson of the North Gorontalo Regency DPRD, namely Mr. Hamza Sidik, SH, MH, he said that commissions would carry out supervision at this stage, because commissions are a tool established by DPRD leaders to handle general tasks. certain. The Commission is also the spearhead that is relied upon in the supervision of the APBD. The effort that must be made by each commission so that it runs well, is to go directly to the community to absorb the aspirations of the community and obtain data, if there are budget deviations committed by the executive branch.

However, in reality, in the regional financial supervision carried out by the DPRD there are still problems and weaknesses, namely: 1) The role of DPRD members is still low in overseeing the budget process (APBD) both in planning/composing, establishing and implementing reporting and monitoring of executive work programs, caused by individuals as political actors, in the sense that Human Resources (HR) has not positioned itself much as a driving force for the organization in an effort to be accountable and realize organizational elements. 2) The existence of the ego and interests of DPRD members in supervising regional finances, which is caused by DPRD members still referring to the ruling party to always prioritize themselves, which results in a lack of community aspirations that have not been included in the APBD. 3) Organizational commitment by each DPRD member to the legislature. The extent to which a person tries as much as possible, involves himself in organizational tasks in order to achieve better performance.

The explanation of the previous problems is supported by the current conditions, which can be proven by the results of the BPK-RI examination of the Gorontalo Province representative, which revealed many irregularities in the use of APBD funds at all levels of government.

Based on this explanation, the purpose of this research is to build a conceptual model to identify and analyze the influence of public accountability and political background on regional financial supervision through organizational commitment to Regency/Municipal DPRD's throughout Gorontalo Province.

2. LITERATURE REVIEW, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature Review

2.1.1 Regional Financial Supervision

Supervision is an important thing in an effort to ensure an activity is carried out in accordance with the plan to be achieved. Supervision is one of the management functions. Supervision is a systematic effort to set performance standards on planning to design information feedback systems, to compare actual performance with predetermined standards, to determine whether a deviation has occurred, and to take corrective action needed to ensure that all sources resources have been used as effectively and efficiently as possible in order to achieve company goals (Pangesti 2012).

Supervision is a series of activities of monitoring, checking and evaluating the implementation of policies. Supervision is carried out to ensure that all program policies and activities are carried out in accordance with applicable regulations. Supervision is carried out to find out whether the plans that have been prepared can run efficiently, effectively and economically.

Stoner and Freeman (1989) cited Corynata (2012), argued that controlling is the process of assuring that actual activities conform to planned activities, in general supervision is a process to ensure an activity is in accordance with the activity plan.

Supervision is an integral stage with all stages in the preparation and reporting of PKAPB. Supervision is needed at every stage, not just at the evaluation stage (Mardiasmo, 2009). That supervision carried out by the Leaders starting during the process of preparing, validating, implementing, and accountability of the APBD. Juliastuti (2013) states that the purpose of having APBD supervision is to: 1) ensure that the prepared budget is actually implemented, 2) ensure that the implementation of the APBD is in accordance with the outlined budget, and 3) ensure that the implementation of the APBD is truly accountable.

Oversight carried out by the DPRD aims to develop democratic life, guarantee the representation of the regional people in carrying out their duties and authorities and develop a mechanism of checks and balances between the DPRD and the executive in order to realize justice and people's welfare (Kusumawati, 2014). The same thing was found by Amelia et al. (2016) that the DPRD functions as a political oversight institution and as a political structure will embody a pattern of democracy, one of which is to supervise the administration of local government. Supervision of the implementation of the APBD takes the form of seeing, hearing, and scrutinizing the implementation of the APBD carried out by the SKPD, both directly and based on information provided by constituents, without entering into the realm of technical supervision.

2.1.2 Public Accountability

In the traditional definition, Accountability is a general term to describe how a number of organizations have demonstrated that they have fulfilled their mission. According to Halim (2014) accountability is the obligation to provide accountability or answer and explain the performance and actions of a person/legal entity or the head of an organization to those who have the right or authority to request information or accountability. Accountability is closely related to instruments for control activities, especially in terms of achieving results in public services and conveying them transparently to the public (Krisna, 2014). According to Fenwick W (2006) *accountability refers to official efforts to*

ensure that public schools are accountable to a variety of stakeholders. Unlike the principle of responsibility, which can be exercised and validated through informal norms and voluntary behavior by public officials, the principle of accountability requires external validation through formal policies, structures, processes, and outcomes.

Public accountability is the obligation of the party holding the trust to provide accountability, present, report and disclose all activities and activities that are their responsibility to the party giving the trust who has the right and authority to ask for this accountability (Mardiasmo, 2009). Accountability according to the *Governmental Accounting Standard Board (GASB) in Concept Statement No. 1 concerning Objectives of Financial Reporting* states that accountability is the basis of government financial reporting (Carlz, 2013).

Public accountability can be interpreted as the obligations of individuals who are entrusted with managing public resources, and those concerned can answer matters relating to their accountability.

2.1.3 Political Background

Political background is the background of a person's experience in being involved in politics. Talking about politics, of course, cannot be separated from political parties. Political parties and parliament (legislature) are the two main actors that obtain mandates from civil society, play a role in organizing power and gaining control over the state for the benefit of society. During elections and regional elections, political parties act as institutions that select, analyze and determine the nomination of pairs of regional heads, presidential and vice presidential candidates, as well as legislative candidates at the central and regional levels, before facing elections and local elections to be elected by the people (Juliastuti, 2013).

In carrying out their duties, DPRD members are required to follow the work rules that have been set according to their respective fields, this is where the political background sometimes causes different points of view and even disputes. A board member must have a good political background in carrying out his duties as a board member. According to La Palombara (1974) in Winarna and Murni (2007) there are several factors that influence attitudes, behavior, and the role of the legislature, namely political institutions, political parties, personal characteristics, political experience and the nature of voters.

Therefore every institution (DPRD) has a political background like the individuals in it. The main characteristic of political background is related to values. Values are basic principles that are used as guidelines for individual life, in other words, political background is a guideline for DPRD members in carrying out their role, especially namely regional financial supervision (APBD).

2.1.4 Organizational Commitment

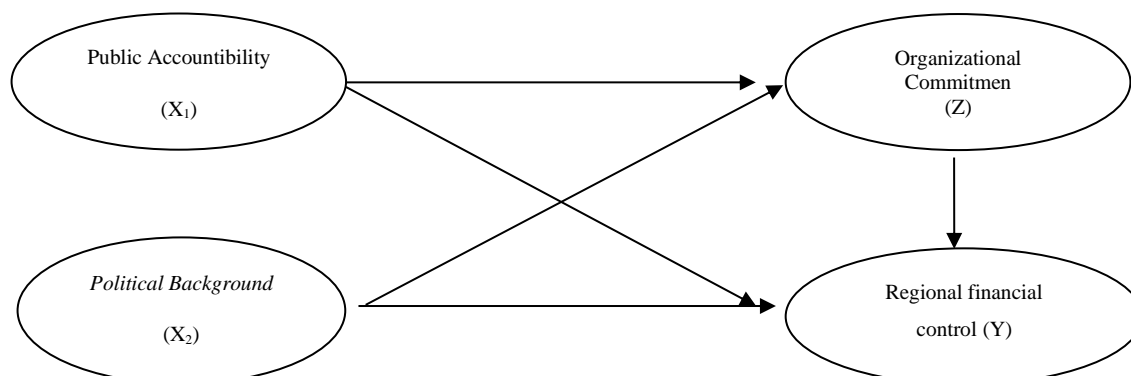
The definition of an organization is that which allows society to achieve a goal that cannot be achieved individually. Wiener (2013) quoted by Amelia (2016) defines organizational commitment as an individual's self-motivation to do something in order to support the success of the organization in accordance with its goals and prioritize the interests of the organization. This commitment can grow because the individual has an emotional bond with the organization which includes moral support and accepts the values that exist in the organization as well as the determination in the organization to serve the organization or the desire to maintain membership in the organization.

Organizational commitment is the nature of the relationship between individuals and work organizations, where individuals have self-confidence in the values of the goals of the work organization and are willing to use their efforts seriously for the benefit of the work organization and have a strong desire to remain part of the organization (Friantama, 2017).

Indicators of organizational commitment according to Feris and Aranya cited Andriyani (2010) also involve three attitudes, namely: 1) a sense of identification with organizational goals, 2) a sense of involvement with organizational tasks, 3) a sense of loyalty to the organization.

2.2 Research Conceptual Framework

Based on some of these definitions it can be concluded that organizational commitment is the nature of the relationship between individuals and Figure 1 Flow Framework.



Picture 1 Frame Of Mind

In the regional government system, the Regional People's Representative Council (DPRD) and the regional government have the same responsibilities and obligations in realizing a good government called good governance. So, to realize the goals of the regional government, it must provide the best possible service to the community, in order to guarantee community satisfaction and to increase productivity and the level of welfare of the people in the area. As one of the elements of local government institutions, the DPRD has the right to budget (the right to determine the budget as well as to supervise regional finances (Dewi, 2011).

Therefore, the role of DPRD members, especially in supervising regional finance (APBD) is aimed at ensuring whether the implementation of regional finance (APBD) is in accordance with the regulations and objectives that have been previously set, starting from the planning/compilation, approval/determination and implementation stages up to the reporting stage and budget accountability, as well as oversight of executive work programs.

Although several regions in Indonesia have succeeded in obtaining Unqualified Opinions (WTP) in the implementation of local government, there are still many facts that have occurred based on the results of BPK-RI examinations (regional representatives), namely problems and weaknesses in regional financial management from the aspect of the legislature in regional financial supervision (APBD).

This can be caused by 1) public accountability, defined as the obligations of individuals who are entrusted with managing public resources, and those concerned can answer matters relating to their accountability, 2) political background is the background individual background by DPRD members on all matters related to the world of politics. And it can also be caused by organizational commitment, because in regional financial supervision carried out by DPRD must have effective organizational commitment.

2.3 Hypothesis

According to Sugiyono (2010), that the hypothesis is a temporary answer to the formulation of the research problem, in which the formulation of the problem has been stated in the form of a statement. Based on the background, literature review and framework that has been described, the hypotheses in this study are as follows:

1. The effect of public accountability on organizational commitment.

Public accountability is the obligation of the party holding the trust to provide accountability, present, report and disclose all activities and activities that are their responsibility to the party giving the trust who has the right and authority to ask for this accountability (Mardiasmo, 2009). Accountability according to the *Governmental Accounting Standard Board (GASB) in Concept Statement No. 1 concerning Objectives of Financial Reporting* states that accountability is the basis of government financial reporting (Carlz, 2013).

Organizational commitment is the nature of the relationship between individuals and work organizations, where individuals have self-confidence in the values of the goals of the work organization and are willing to use their efforts seriously for the benefit of the work organization and have a strong desire to remain part of the organization (Friantama, 2017).

Okto's research (2015) states that public accountability influences organizational commitment.

Based on the theory and results of previous researchers, the research hypothesis is:

H₁ : Public accountability influences organizational commitment on Regency/City DPRDs throughout Gorontalo Province.

2. The influence of political background on organizational commitment.

In carrying out their duties, DPRD members are required to follow the work rules that have been set according to their respective fields, this is where the political background sometimes causes different points of view and even disputes. A board member must have a good political background in carrying out his duties as a board member.

Gibsons et al. (2009) also argued that employees who have high commitment mean that these employees have loyalty to the organization where they are currently located and will try to optimally achieve the goals of the organization where they work. One's commitment to the organization involves three attitudes: (1) identification with organizational goals, (2) feelings of involvement in organizational tasks, and (3) feelings of loyalty to the organization.

So far there has been no previous research which states that political background influences or does not influence organizational commitment. Based on the theory and there has been no previous research, the research hypothesis is:

H₂: Political background influences organizational commitment on Regency/City DPRDs throughout Gorontalo Province.

3. The effect of public accountability on regional financial supervision.

Public accountability is the obligation of the party holding the trust to provide accountability, present, report and disclose all activities and activities that are their responsibility to the party giving the trust who has the right and authority to ask for this accountability (Mardiasmo, 2009). Accountability according to the *Governmental Accounting Standard Board (GASB) in Concept Statement No. 1 concerning Objectives of Financial Reporting* states that accountability is the basis of government financial reporting (Carlz, 2013).

Supervision is an integral stage with all stages in the preparation and reporting of PKAPB. Supervision is needed at every stage, not just at the evaluation stage (Mardiasmo, 2009). Supervision carried out by the leadership begins during the process of preparing, validating, implementing and accountability of the APBD. Juliastuti (2013)

states that the purpose of having APBD supervision is to: 1) ensure that the prepared budget is actually implemented, 2) ensure that the implementation of the APBD is in accordance with the outlined budget, and 3) ensure that the implementation of the APBD is truly accountable.

Kusumawati's research (2014) states that public accountability influences regional financial oversight.

Based on the theory and results of previous researchers, the research hypothesis is:

H₃: Public accountability has an effect on regional financial oversight on Regency/City DPRD's throughout Gorontalo Province.

4. The influence of the political background on regional financial supervision.

In carrying out their duties, DPRD members are required to follow the work rules that have been set according to their respective fields, this is where the political background sometimes causes different points of view and even disputes. A board member must have a good political background in carrying out his duties as a board member. The political work of legislators in organizing, educating, conveying the voice of the people, seizing power, and gaining control over the state for the benefit of the people is obtained through their activities in political organizations and institutions, especially through political parties and the legislature. All of this work has created values, provided experience and knowledge for legislators in the political sphere. Winarna and Murni's research (2014) states that political background has no effect on regional financial oversight.

Based on the theory and results of previous researchers, the research hypothesis is:

H₄: Political background influences regional financial supervision on Regency/City DPRD's throughout Gorontalo Province.

5. The effect of organizational commitment on financial supervision.

Pramita 2010, classifies organizational commitment into three dimensions, namely: affective commitment, continuance commitment, and normative commitment. For this reason, in carrying out financial supervision carried out by board members there is another thing that needs to be considered, namely organizational commitment. Board members who have high organizational commitment will use their knowledge to supervise the budget to be relatively more precise and good. Organizational commitment can be a psychological tool in running the organization to achieve the expected performance. The organizational commitment that exists in board members can be psychologically reflected in the performance they perform as representatives of the people, because it is a process that must be carried out to express themselves towards the organization and high performance achievements to be achieved. The organizational commitment of board members needs to be grown considering that most board members are part of a political party.

Makwa's research (2022) states that organizational commitment regarding the budget has no effect on regional financial supervision.

Based on the theory and results of previous researchers, the research hypothesis is:

H₅: Organizational commitment has an effect on regional financial supervision on Regency/City DPRD's throughout Gorontalo Province.

6. The effect of public accountability on regional financial supervision through organizational commitment.

Agency theory when connected with public sector accounting means that the community acts as a trustee as well as owner (owner) and customer (customer). Regional government and DPRD with their roles and functions as civil service providers or in other words as management. In public sector organizations, the local government acts as an agent and the public or community acts as a principal who gives authority to the DPRD to oversee the performance of the local government. Accountability becomes a logical consequence of the relationship between agents and principals (Mayasari, 2012).

Rani's research (2020) states that public accountability influences regional financial oversight through organizational commitment.

Based on the theory and results of previous researchers, the research hypothesis is:

H₆: Public accountability has an effect on regional financial supervision through organizational commitment on Regency/City DPRD's throughout Gorontalo Province.

7. The influence of political background on regional financial supervision through organizational commitment.

The background of a political party is the party origin of the elected members of the legislature. The political party referred to here is a political party that has met the requirements to participate in the election. These parties won the most votes in the election and won seats for their cadres in the DPRD. In the regional legislature, the role of political parties is also very significant and decisive. Through their factions which are representatives of political parties in the legislature, political parties are institutions that direct and even determine decision-making in the DPRD. Because in practice, the decision-making mechanism in the DPRD uses a faction agreement mechanism, not a practice and deliberation mechanism (Thaha, 2004) in (Sari, 2010).

In carrying out their duties, DPRD members are required to follow the work rules that have been set according to their respective fields, this is where the political background sometimes causes different points of view and even disputes. A board member must have a good political background in carrying out his duties as a board member.

Rani's research (2020) states that political background influences regional financial supervision through organizational commitment.

Based on the theory and results of previous researchers, the research hypothesis is:

H₇ : Political background influences regional financial supervision through organizational commitment on Regency/City DPRD throughout Gorontalo Province.

3. RESEARCH METHOD

This study uses a quantitative approach, with assumptions of static mechanics from the flow of natural science positivism in viewing reality/phenomena, which can be classified: relatively fixed, concrete, observable, measurable, and the relationship of symptoms is causal.

For the location of this research, it was carried out in legislative institutions throughout Gorontalo Province, especially for each member of the DPRD in Regencies/Cities throughout Gorontalo Province. The reason for choosing this location, considering that Gorontalo Province is a new province that was split from North Sulawesi Province through RI Law Number 38 of 2000, and simultaneously with the issuance of MPR Decree Number XV/MPR 1998 regarding the implementation of regional autonomy, namely Law Number 22 of 1999.

The population in this study were all members of the Regency/City DPRD throughout Gorontalo Province, with a total of 205 respondents which are presented in Table 1.

Table 1 Research Population

Number	Elements of the Legislative Body (DPRD)	Number of DPRD Members
1	Gorontalo Province	45
2	Pohuwato Regency	25
3	Boalemo Regency	25
4	Gorontalo Regency	35
5	North Gorontalo Regency	25
6	Bone Bolango Regency	25
7	Gorontalo City	25
Total		205

Data source: www.dprd.gorontaloprov.go.id.

The data needed in this study are primary data and secondary data. The primary data is related to the research variables, namely the dependent variable is regional financial supervision and the independent variable is public accountability, political background and the intervening variable is organizational commitment. To obtain it, a questionnaire was used which was given directly by the researcher to each member of the Regency/City DPRD throughout Gorontalo Province. While secondary data is obtained through library research by studying and reviewing journals, documentation by searching records, books, newspapers, magazines, news in electronic media, scientific papers and previous research reports that are considered supportive.

Before conducting data analysis, this research must first test the quality of the existing questionnaire instruments, namely by testing the validity and reliability. According to Arikunto (2006), that the validity test is used to measure the validity of a questionnaire. The instrument can be said to be valid having a value of r count > r table with a smaller significance level below 0.5. And the reliability test to test the consistency of the instrument uses Cronbach's alpha coefficient (α). Instruments that already have a level of reliability or reliability, can be accepted if the coefficient value of the measured reliability is a variable ≥0.60 or 60%.

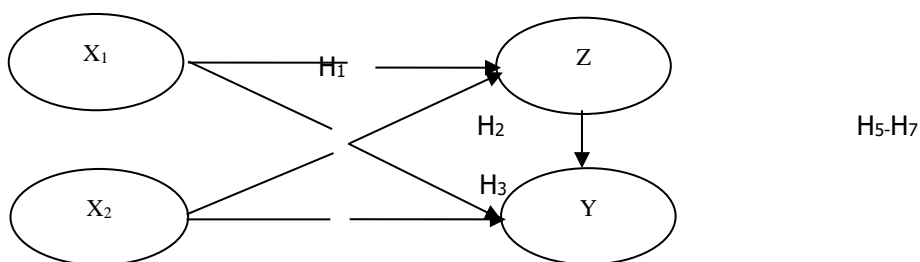
In this study, data analysis used a descriptive statistical approach, in the form of respondents' answers using a comparison of actual scores and ideal scores. The score interpretation criteria based on the respondents' answers can be determined by the maximum score for each questionnaire is 5 and the minimum score is 1, so it can be seen that the scale range is by multiplying the highest score by the number of respondents and multiplying the lowest score by the number of respondents by the number of respondents. According to Sugiyono (2014) based on the score obtained, the scale range is assessed by referring to the interpretation of the score which can be seen in table 2.

Table 2 Score Interpretation

Number	Score Percentage	criteria
1	20,01% - 36,00%	Very Not Good
2	36,01% - 52,00%	Not good
3	52,01% - 68,00%	Not good
4	68,01% - 84,00%	Pretty good
5	84,01% - 100,00%	Good

Source: Sugiyono (2014)

As for this study using intervening variables or mediating variables. So Partial Least Square (PLS) analysis is a multivariate statistical technique that can handle many response variables and explanatory variables at once. PLS is a good alternative to the multiple regression analysis method and principal component regression because the PLS method is more robust, meaning that the model parameters do not change much when a new sample is taken from the total population. To see the Partial Least Squares (PLS) analysis construct in this study can be seen in Figure 2.



Picture 2 Partial least square (PLS)

4. RESEARCH RESULTS AND DISCUSSION

4.1 Prerequisites for Partial Least Square Analysis (Outer Model)

1. Discriminant Validity

Discriminant validity is looking at and comparing *discriminant validity and the square root of average extracted (AVE)*. If the square root AVE value of each construct is greater than the correlation value between the construct and the other constructs in the model, then it is said to have good discriminant validity and the expected AVE value is > 0.5, the results of this analysis are presented in table 3.

Table 3 Discriminant Validity Results

Variabel	AVE	Standart	Status
Public Accountability	0.710	0.5	Valid
Political Background	0.542	0.5	Valid
Organizational Commitment	0.692	0.5	Valid
Regional Financial Control	0.804	0.5	Valid

Source: Processed PLS, 2022

2. Cronbach's Alpha

The reliability test with the composite reliability above can be strengthened by using the 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. The results of testing the Cronbach's alpha value are presented in table 4.

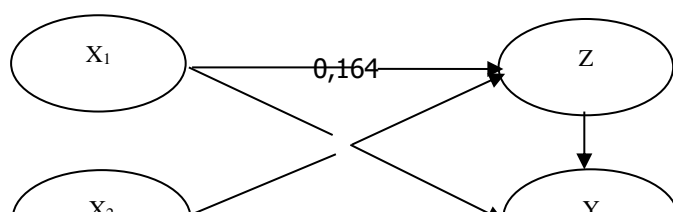
Table 4 Cronbach's alpha results

Variabel	Cronbach's Alpha	Standart	Status
Public Accountability	0.864	0.7	Reliabel
Political Background	0.792	0.7	Reliabel
Organizational Commitment	0.778	0.7	Reliabel
Regional Financial Control	0.879	0.7	Reliabel

Source: Processed PLS, 2022

3. Influence Coefficient Value (Inner Model)

The Partial Least Square function is grouped into 2 types, namely the inner model and the outer model. The outer model is more towards testing the validity and reliability. Meanwhile, the inner model is more towards regression, namely to assess the effect of one variable on other variables. Evaluate path analyzes and structural equity analyzes using smart PLS to show how strong the effect or influence of the independent variables is on the dependent variable.



0,152
 - 0,104
 0,022
 0,260

Picture 3 PLS Algorithm

4.2 Hypothesis Testing Results and Discussion

Processing the data that has been done in this study, the results can be used to answer the hypothesis. Hypothesis testing is done by looking at the t-statistic values and P-values, which are carried out by partial testing. Prior to partial testing, the t-table value is determined in advance. The t-table value as a standard for comparing hypothesis testing in SEM is 1.96. The research hypothesis can be declared accepted if the P-Values <0.05. For more detailed results are shown in table 5.

Table 5 Hypothesis Testing Results

Influence	t-Statistic	P-Value
X1->Z	2.032	0.042**
X2->Z	-1.080	0.280 ^{ns}
X1->Y	3.038	0.002***
X2->Y	0.425	0.671 ^{ns}
Z->Y	5.317	0.000***
X1->Z->Y	2.009	0.045**
X2->Z->Y	-1.072	0.284 ^{ns}
^{ns} not significant *. Significant at the 0.1 level (2-tailed). **. Significant at the 0.05 level (2-tailed). ***. Significant at the 0.01 level (2-tailed).		

Source: Processed PLS, 2022

Based on table 5, the results of hypothesis testing can be interpreted with a discussion that classifies the effect of each variable.

1. The effect of public accountability on organizational commitment

The effect of public accountability on organizational commitment the result is obtained 16,40% with a probability value (P-value) of 0.042. The tcount value of 2.032 is greater than the ttable value of 1.96 (2.032 > 1.96). The P-value is greater than the probability value of 0.05 (0.042 < 0.05), then H1 is accepted, which means that public accountability affects organizational commitment in Regency/Municipal DPRDs throughout Gorontalo Province. This result means that, optimization he principle of public accountability in carrying out responsibilities will increase organizational commitment to DPRD. Through these results, it is important for each DPRD member to have full accountability in overseeing the aspirations of the people which are included in regional development meetings and realized through organizational commitment in the legislature, so that financial management can run well. For this reason, members of the Regency/Municipal DPRD throughout Gorontalo Province must maintain their independence and be firm in making decisions by prioritizing the public interest. Being firm means always being ready to take risks in order to fight for the people's mandate. Firmly requires discipline as one of its pillars. One of the reflections of that discipline is that each DPRD member must have a written schedule of what he or she will do during their term of office.

This result is in line with the statement from Halim et al. (2012) public accountability is the provision of information and disclosure of government financial activities and performance to interested parties.

2. The influence of political background on organizational commitment

The influence of political background on organizational commitment is -10,40% with a probability value (P-value) of 0.280. The tcount value of -1.080 is smaller than the ttable value of 1.96 (1.080 < 1.96). The P-value is greater than the probability value of 0.05 (0.280 > 0.05), then H2 is rejected which means that political background has no effect and produces a negative value on organizational commitment in Regency/Municipal DPRDs throughout Gorontalo Province. This shows that basically every member of the council has various political views or holds office in a political party, both of which will have a negative impact on organizational commitment because it will lead to selfishness in decision making in the legislature. So it is important for DPRD members to always refer to requests, suggestions and input from constituents and prioritize the interests of the people over the interests of the (party) group, because it can have an impact on the government and others. As happened in North Gorontalo Regency, the APBD changes must return to the main APBD because they do not find an agreement point in changing the budget based on various interests.

Nugroho (2016) states that the level of education, adequate experience in politics and government has an influence on the role and performance of the DPRD, because after all experience will greatly determine the maturity level of DPRD members in politics. Each institution (DPRD) has a political background like the individuals in it. The main characteristic of political background is related to values. Values are the basic principles that serve as guidelines for individual life.

3. The effect of public accountability on regional financial supervision

The effect of public accountability on regional financial supervision obtained a result of 15,20% with a value probability value (P-value) 0.002. The tcount value of 3.038 is greater than the ttable value of 1.96 ($3.038 > 1.96$). The P-value is smaller than the probability value of 0.05 ($0.002 < 0.05$), then H3 is accepted, which means that public accountability affects regional financial oversight in Regency/Municipal DPRD's throughout Gorontalo Province. This shows that well-implemented public accountability will encourage the effectiveness of regional financial supervision. Where each member of the council collects community aspirations through regional financial supervision, which consists of supervising various government activities in terms of service, technical and administrative as well as finance. The aspect of public accountability is very important to make good governance run well and fulfill the aspects of good governance.

This result is in accordance with the opinion of Frisdiantara and Halim (2011) who stated that accountability has a positive effect on regional financial supervision. DPRD members need to know and understand the accountability guidelines for government agencies so that they can carry out their functions in overseeing the stages of preparation up to the regional financial accountability report (APBD).

4. The influence of political background on regional financial supervision

The influence of political background on regional financial supervision obtained a result of 2,20% with a probability value (P-value) of 0.671. The tcount value of 0.425 is smaller than the ttable value of 1.96 ($0.425 < 1.96$). The P-value is greater than the probability value of 0.05 ($0.671 > 0.05$), then H4 is rejected, which means that political background has no effect on regional financial oversight in Regency/City DPRD's throughout Gorontalo Province. These results indicate that the political background and experience possessed by each DPRD member, whether having the position of party chairman or just being a member, will not affect the course of regional financial supervision. DPRD members must understand the role attached to them as representatives of the people. Each member of the DPRD has their respective roles, namely as a commission member or as a member of the DPRD's complementary body which consists of a deliberative body, budget body, and regional legislation body. In addition, the role of board members is adjusted based on the functions they carry out, namely the budget function, legislative function, and supervisory function.

This is not in line with the research of Murni and Witono (2004) which provides evidence that political background in general does not have an influence on the role of DPRD in supervising regional finances.

5. The effect of organizational commitment on regional financial supervision

The influence of organizational commitment to regional financial supervision is 26,00% with a probability value (P-value) of 0.000. The tcount value of 5.317 is greater compared to the ttable value of 1.96 ($5.317 > 1.96$). The P-value is smaller than the probability value of 0.05 ($0.000 < 0.05$), then H5 is accepted, which means that organizational commitment affects regional financial supervision in Regency/City DPRD's throughout Gorontalo Province. These results indicate that the higher the organizational commitment shown by DPRD members, the more effective regional financial supervision will be.

Through this result, it is very important for DPRD members to continue to increase organizational commitment by prioritizing various expectations and programs that were brought when nominating as people's representatives, as well as remaining fair in managing regional finances, especially with regard to monitoring the absorption of the budget carried out by the government.

The results of this study are consistent with previous research conducted by Pramita and Andriyani (2010). This research is also in line with research conducted by Kusumawati (2014).

6. The influence of public accountability through organizational commitment to regional financial supervision

The indirect effect of the public accountability variable is 19,50% with a probability value (P-value) of 0.045. The tcount value of 2.009 is greater than the ttable value of 1.96 ($2.009 > 1.96$). The P-value is smaller than the probability value of 0.05 ($0.045 < 0.05$), then H6 is accepted which means that public accountability through organizational commitment influences regional financial oversight in Regency/City DPRD's throughout Gorontalo Province. This shows that, through high organizational commitment in the legislature, each member of the council is able to implement good public accountability to encourage effective regional financial oversight by capturing community aspirations and then submitting them to regional development meetings and realizing them in the APBD.

Organizational commitment is able to become an intervening of public accountability for regional financial oversight by DPRD members. This commitment can grow, because individuals have an emotional bond with the organization which includes moral support and accepts the values that exist within the organization to be fully responsible for regional financial supervision.

These results are in line with Veronika's statement (2008) that defines organizational commitment as an individual's self-motivation to do something in order to support the success of the organization in accordance with its goals and prioritize the interests of the organization.

7. The influence of political background through organizational commitment to regional financial supervision

The indirect influence of the political background variable is -0,50% with a probability value (P-value) of 0.284. The tcount value of -1.072 is smaller than the ttable value of 1.96 ($-1.072 < 1.96$). The P-value is greater than the probability value of 0.05 ($0.284 > 0.05$), then H7 is rejected which means that the political background through

Organizational commitment has no effect on negative results on regional financial supervision in Regency/Municipal DPRD throughout Gorontalo Province. This shows that basically every member of the board has various political backgrounds, political views and political experiences where this will have a negative impact on organizational commitment because it will lead to selfishness when making decisions in carrying out the regional financial supervision process. In carrying out their duties, DPRD members are required to follow the work rules that have been set according to their respective fields, this is where the political background sometimes causes different points of view and even disputes.

Drory and Romm (1990) in Greenberg and Baron (1997) state that political background is an action that is not formally proven in organizational commitment, carried out in influencing other people to achieve goals. The political background in an organization is the process of each actor or group in the organization building power to influence the setting of goals, criteria or organizational decision-making processes in order to fulfill their interests.

5. CONCLUSIONS, SUGGESTIONS AND IMPLICATIONS

5.1 Conclusion

Based on the results of the research and discussion in the previous chapter, the following conclusions can be drawn:

1. Public accountability influences organizational commitment in Regency/Municipal DPRD throughout Gorontalo Province.
2. Political background has no effect and has a negative value on organizational commitment in Regency/Municipal DPRD throughout Gorontalo Province.
3. Public accountability influences regional financial supervision in Regency/Municipal DPRD throughout Gorontalo Province.
4. Political background has no effect on regional financial supervision in Regency/Municipal DPRD throughout Gorontalo Province.
5. Organizational Commitment influences regional financial supervision in Regency/City DPRD throughout Gorontalo Province.
6. Public accountability through organizational commitment influences regional financial oversight in Regency/City DPRD throughout Gorontalo Province.
7. Political background through organizational commitment has no effect and has a negative value on regional financial supervision in Regency/City DPRD throughout Gorontalo Province.

5.2 Implications

The theoretical implication of this research is that if public accountability and political background get better, it will have an impact on optimizing organizational commitment which will ultimately have an impact on increasing regional financial supervision. The practical implications of this research can be information for the government, especially for the legislature in the province Gorontalo, in an effort to optimize the function of regional financial supervision in order to achieve good financial and governance governance.

5.3 Suggestions

Based on the research results and research conclusions, the suggestions for this research are as follows:

1. It is important for the Gorontalo provincial government budget team and the DPRD as partners to optimize direct community involvement in preparing the APBD, by opening the widest possible access for members of the public to be involved in planning the APBD, preparing programs and activities and determining the budget for each program and activities financed by APBD.
2. It is important for DPRD members to always refer to requests, suggestions and input from constituents and prioritize the interests of the people over the interests of the (party) group, because it can have an impact on the government.
3. It is important for each political party to nominate members of the Regency, City and Provincial DPRD who have experience and a mature understanding of politics, so that they can better carry out their functions and duties as members of the council.
4. In this study, the researcher realized that there were still many deficiencies in terms of research location, variables, and data analysis. For further researchers, they can add research locations such as the local government budget team and BPK-RI representatives of their respective provinces and or the Inspectorate. Then you can add new variables such as leadership style, organizational culture and community participation.

BIBLIOGRAPHY

1. A.F Stoner, James dan Edward Freeman (eds), *Manajemen Jilid 1*, terj Alexander Sindoro, Jakarta: PT Prahallindo, 1996.
2. Amelia Lambajang, 2016. *Pengaruh Pengetahuan Tentang Anggaran, Partisipasi Masyarakat, Transparansi Kebijakan Publik, Dan Akuntabilitas Publik Terhadap Pengawasan Keuangan Daerah Pada Dewan Perwakilan Rakyat Daerah di Wilayah Sulawesi Utara*. Program Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Sam Ratulangi.
3. Aranya N dan Feris K, 1984. *A Reexamination of Accountants' Organizational-Professional Conflict*. The Accounting Review.
4. Arikunto S, 2006. *Prosedur Penelitian Suatu Pendekatan dan Praktek (Edisi Revisi VI)*. Jakarta: Rineka Cipta.

5. Carls Warren, et al. 2005. Accounting. Salemba Empat: Jakarta.
6. Corynata I, 2012. Akuntabilitas, Partisipasi Masyarakat dan Transparansi Kebijakan Publik sebagai Pemoderasi Hubungan Pengetahuan Dewan tentang Anggaran dan Pengawasan Keuangan Daerah. Jurnal Akuntansi dan Investasi.
7. Dewi I. M, 2011. Analisis Faktor-Faktor yang Mempengaruhi Kapabilitas Anggota DPRD Dalam Pengawasan Keuangan Daerah (APBD). Naskah Publikasi: Fakultas Ekonomi Undip.
8. Friantama P dan Mukhzarudha, 2017. Pengaruh Pengetahuan Anggota Dewan Perwakilan Rakyat Tentang Anggaran Terhadap Pengawasan Keuangan Daerah (APBD) dengan Partisipasi Masyarakat dan Akuntabilitas Publik sebagai Variabel Moderating (Studi Empiris Pada DPRD Kota Jambi).Jurnal Akuntansi. Universitas Jambi.
9. Gibson Et Al, 2009. Organisasi (edisi ke 5). Jakarta: Erlangga.
10. Halim Abdul, 2014. Manajemen Keuangan Sektor Publik problematika penerimaan dan pengeluaran pemerintah. Jakarta: Salemba Empat.
11. Juliastuti Ayu, 2013. Pengaruh Akuntabilitas Publik, Partisipasi Masyarakat, Transparansi Kebijakan Publik Terhadap Hubungan Pengetahuan Dewan Tentang Anggaran Dengan Pengawasan Keuangan Daerah (Studi Empiris Pada DPRD Kota di Provinsi Sumatera Barat). Naskah Publikasi. Universitas Negeri Padang.
12. Krisna, 2014. Pengaruh Akuntabilitas Publik, Partisipasi Masyarakat, Transparansi Kebijakan Publik, dan Pengetahuan Dewan Terhadap Pengawasan Anggaran Keuangan Daerah (APBD) (Studi Empiris Pada DPRD Kota Pati Jawa Tengah). Naskah Publikasi. Universitas Muhammadiyah Surakarta.
13. Kusumawati Eny, 2014. Pengaruh Pengetahuan Dewan Tentang Anggaran Terhadap Pengawasan Keuangan Daerah (Studi Empiris Pada DPRD Provinsi Jawa Tengah dan DPRD Kabupaten Karanganyar). Seminar Nasional dan Call For Paper Akuntansi-FEB UMS. ISBN: 978-602-70429-2-6.
14. Lapalombara J, 1974. Politics With in Nation. Englewood Cliffs: Prentice-Hall Inc.
15. Mardiasmo, 2002.,Otonomidan Manajemen Keuangan Daerah. Penerbit Andi Yogyakarta., 2009. Akuntabilitas Sektor Publik. Yokyakarta: Penerbit Andi.
16. Nugroho S, 2014. Determinasi Hubungan Pengetahuan Dewan Tentang Anggaran dengan Pengawasan Dewan Pada Keuangan Daerah (APBD) (Studi Empiris Pada DPRD Kabupaten Grobogan). Naskah Publikasi: Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Surakarta.
17. Pangesti Agustina Iga., 2013, Analisis Pengetahuan Dewan Tentang Pengawasan Keuangan Daerah (APBD) Dengan Menggunakan Variabel Moderating. Accounting Analysis JournalVol.XIII.
18. PeraturanPemerintah Republik Indonesia Nomor 12 Tahun 2019 tentang PengelolaanKeuangan Daerah.
19. Pramtittha, Novena Mayayu, 2014. Pengaruh Gaya Hidup Sehat Untuk Mengatasi Turnover Intentions yang Terjadi di Akuntan Publik. Jurnal Akuntansi Bisnis.
20. Schermerhorn, John R., 1996, Manajemen Buku 1 Edisi Bahasa Indonesia Management 5e. Yokyakarta: Penerbit Andi.
21. Stoner, James A.F., 1986, Manajemen Jilid 1 Edisi Kedua, Jakarta: Erlangga.
22. Sugiyono, 2010. Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif dan R & D. Bandung: Alfabeta., 2014. Metode Penelitian Pendidikan Pendekatan Kuantitatif Kualitatif dan R & D. Bandung: Alfabeta.
23. Thoha, M. 2002. Efektifitas Penyelenggaraan Fungsi DPRD Berdasarkan Pendekatan Kompetensi. Makalah Diskusi Panel Profil DPRD Masa Depan. LAN. Jakarta.
24. Undang-Undang Republik Indonesia Nomor 1 Tahun 2022 tentang HubunganPemerintah Pusat dan Pemerintah Daerah.
25. Undang-Undang Republik Indonesia Nomor 13 Tahun 2019 tentang Majelis Permusyawaratan Rakyat, Dewan Perwakilan Rakyat, Dewan Perwakilan Daerah dan Dewan Perwakilan Rakyat Daerah.
26. Weiner b. 1985. An Attributional Theory of Achievement Motivation and Emotion. Psychological Review.
27. Winarna, Jaka dan Murni, Sri. 2007. Pengaruh Personal Background, Political Background dan Pengetahuan Dewan Tentang Anggaran Terhadap Peran DPRD dalam Pengawasan Keuangan Daerah (Studi Kasus di Karesidenan Surakarta dan Daerah Istimewa Yogyakarta Tahun 2006. Universitas Sebelas Maret, SNA X www.dprd.gorontaloprov.go.id.