

CONSTRUCTION OF REVENUE BUDGET MONITORING MODEL AND REGIONAL SPENDING MODERATED RELIGIOSITY

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ABSTRACT

This study aims to construct a model of supervision of the Regional Revenue and Expenditure Budget (APBD) consisting of: (1) transparency of public policy affects the supervision of the APBD, (2) public accountability affects the supervision of the APBD, (3) religiosity moderates the transparency of public policy to the supervision of the APBD, (4) religiosity moderates public accountability to the supervision of the APBD. This research was conducted at the Malang City Government DPRD Consultant in 2022. Using explanatory research with a saturated sample technique, as many as 44 council members were obtained, excluding the chairman and researcher. Data related to the research variables were collected through questionnaires given directly to respondents. Furthermore, the data was analyzed by moderation double linear regression. Previously, validity, reliability and classical assumption tests were carried out. The hypothesis was tested using a t-test with a 5% alpha. The results prove that: first, transparency of public policies has a significant positive effect on the supervision of the APBD, second, public accountability has a significant positive effect on the supervision of the APBD, third, religiosity strengthens the influence of public policy transparency on the supervision of the APBD, and fourth, religiosity strengthens the influence of public accountability on the supervision of the APBD.

Keywords: transparency of public policies, public accountability, religiosity, supervision of the APBD

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INTRODUCTION

The Regional People's Representative Council (DPRD) has three functions, namely: the legislation function, the budget function, and the supervisory function. The function of supervision of regional financial management by the legislative institution (DPRD) against the executive institution (Regional Government) is very important. Because, according to Halim (2018), supervision is an effort to ensure compatibility between the implementation of the government effectively. Meanwhile, Government Regulation No. 105 of 2000 concerning Budget Management and Accountability explains that: (1) the supervision of the budget is carried out by the council and (2) the council is authorized to order external audits in the regions to conduct audits on budget management.

To supervise the APBD, the DPRD also needs transparency in public policy. This is because transparency means that members of the community have the same rights and access to know the budgeting process, because it concerns the aspirations and interests of the community, especially the fulfillment of community needs (Werimon, 2005). Furthermore, the council to supervise the APBD also needs public accountability. This is because public accountability is the obligation of the executive to provide accountability, present, report, and disclose all activities that are its responsibility to the legislature which has the right and authority to hold them accountable (Mardiasmo, 2017).

Meanwhile, a lot of research has been conducted related to the supervision of the APBD, including: research by Lastri and Gunawan (2020) proves that public policy transparency affects the supervision of the APBD. On the contrary, the research of Lambajang et al (2019) proves that public policy transparency has no effect on the supervision of the APBD. Furthermore, Merina et al (2018) proved that public accountability has an effect on the supervision of the APBD. In contrast, research (Kurniawan, 2016) proving that public

accountability has no effect on the supervision of the APBD. The studies used multiple linear regression analysis.

(Novianti et al., 2018) stated that, if previous researchers produced conflicting conclusions, both the conflict of significance and the conflict of direction, then it is suspected that there are other variables that moderate it. This is what motivates the researcher to conduct this research by including the religiosity variable as a moderator with the consideration that with religiosity a person always tries to do his best and does not violate the rules in behaving and behaving in every activity, namely in accordance with the norms and rules that have been regulated in his religion (Amaliah et al., 2015). In Islam, every human being is required to implement the teachings of Islam as a whole. Thus, the implementation of religious values in daily activities is a mandatory thing to do for a Muslim as a form of his responsibility to Allah SWT (Anwar et al., 2018).

Based on the explanation above, the novelty of this study is that there is a moderation variable in the form of religiosity with a moderation double linear regression analysis tool, so this study aims to construct a monitoring model of the Regional Revenue and Expenditure Budget (APBD) consisting of: (1) transparency of public policies affects the supervision of the APBD, (2) public accountability affects the supervision of the APBD, (3) religiosity moderates the influence of transparency of public policies on the supervision of the APBD, (4) religiosity moderates the influence of public accountability on the supervision of the APBD.

APBD Supervision

Mockler (2019) states that supervision emphasizes four things, namely (1) there must be a plan, standard or goal as a benchmark to be achieved, (2) there is a process of implementing work to achieve the desired goals, (3) there is an effort to compare what has been achieved with the standards, plans, or goals that have been set, and (4) taking the necessary corrective actions. Thus, the concept of supervision from Mockler can be seen that there are activities that need to be planned with benchmarks in the form of criteria, norms and standards, then compared, which ones need corrections or improvements. The purpose of supervision according to Saydam (2019) is to: (1) find out whether everything is going according to the outlined plan, (2) know the difficulties and weaknesses in work, (3) know whether everything is carried out according to the instructions and what has been instructed, (4) know whether everything runs efficiently, (5) find a way out, if it turns out that there are difficulties, weaknesses or irregularities towards improvement.

Furthermore, related to the supervision, in Permendagri No. 32 of 2008, it is stated that the APBD is an annual financial plan of local governments that is discussed and approved jointly by the local government and the DPRD, and stipulated by regional regulations. So, the APBD should be used as a tool to determine the amount of revenue and expenditure, a tool for decision-making and planning for development and community services, a tool for future expenditure authorities. A standard measure for performance evaluation as well as a tool for coordination for all activities in all Regional Apparatus Organizations (OPDs). Therefore, the DPRD together with the Regional Government must make real efforts to produce an APBD that reflects the real needs of the community in accordance with the potential of the region and can meet the demands of creating a regional budget that is oriented towards public interests and accountability.

Halim (2018) emphasized that the objectives of APBD supervision are: (1) to ensure that the APBD prepared is really in accordance with the strategic plan and program priorities that have been set. (2) to ensure that the implementation of the prepared APBD is really in accordance with the budget, rules and objectives that have been set. (3) to ensure that the implementation of the relevant APBD can really be accounted for.

Furthermore, Halim (2018) explained that the types of APBD supervision can be distinguished based on the object of supervision, the nature of supervision and the method of supervision. (1) Supervision based on objects. Supervision of the APBD becomes supervision of regional revenues and supervision of regional expenditures. Regional revenue supervision is more emphasized in terms of conclusion. Meanwhile, the purpose of regional expenditure supervision includes the preparation of the budget, its distribution and the aspect of accountability. (2) supervision according to nature. According to the nature of supervision, preventive supervision and repressive supervision can be distinguished. Preventive supervision is supervision that is carried out before an action in the implementation of an activity is carried out. Repressive supervision is supervision that is carried out after an action is carried out by comparing what happened with what should have happened. (3) supervision according to methods. According to the method of supervision, it can be grouped into attached supervision and functional supervision. Inherent supervision is supervision carried out by the leader or direct supervisor of an agency or work unit within the local government environment to its subordinates, especially through the institutionalization of the leadership supervision system. Functional supervision is supervision carried out by supervisory apparatus which includes BPK/ITWILPROP/ITWIL REGENCY/CITY.

Public Policy Transparency

(Werimon, 2005) stated that transparency means that members of the community have the same rights and access to know the budget process, because it concerns the aspirations and interests of the community, especially the fulfillment of the needs of the community. Meanwhile, Rosseptalia (2016) stated that the principles of transparency are as follows: (1) the provision of information by local governments related to the budget policies that have been prepared, (2) the ease of budget policy documents that have been prepared by local governments for the public to know, (3) the timeliness of the submission of accountability reports, (4) the ability of budget transparency to increase and accommodate proposals, and (5) the existence of a system delivery of budget information to the public. Furthermore, public policy transparency according to Pangesti (2018) is openness about the budget that is easily accessible to the public. Public policy is an action taken by the government and as a decision that has a specific purpose. Criteria for good public policy transparency according to (Sains, 2018) as follows: (1) provision of clear information about procedures, costs and responsibilities, (2) ease of access to information, (3) development of a complaint mechanism if there is a violation of regulations or requests to pay bribes, (4) increasing the flow of information through cooperation with mass media and non-governmental institutions.

Public Accountability

(Mardiasmo, 2021) stated that public accountability is the obligation of the trustee (executive) to provide accountability, present, report, and disclose all activities that are its responsibility to the trustee (legislature) who has the right and authority to hold the accountable. Sulistioni (2018) stated that an accountable government has the following characteristics: (1)

able to present information on government administration in an open, fast, and appropriate manner to the public, (2) able to provide satisfactory services for the public, (3) able to provide space for the community to be involved in the development process and the government, (4) able to explain and account for each public policy proportionately, and (5) the existence of means for the public to assess the performance of the government. Through public accountability, the public can assess the degree of achievement in the implementation of government programs and activities.

Religiusitas

Ancok and Suroso (2019) stated that religiosity is manifested in various aspects of life in the form of activities that are visible and visible to the eye, as well as invisible activities that occur in a person's heart. (Wahib, 2015) claims that religiosity from an Islamic perspective is measurable, but the true level of religiosity of a person is known only by Allah. (Al-Goaib, 2003), In Islam, religiosity is a commitment to the foundations of Islam empirically and theoretically through the fulfillment of Allah's rights, protecting the rights of others, following Allah's commands, avoiding evil deeds, and performing worship. Individuals who are characterized as religious are not only those who have certain religious beliefs but also practice them in their daily lives. According to (Ancok et al., 2000), There are five types of religious dimensions, namely: (1) the dimension of belief (ideological), (2) the dimension of religious worship or practice (ritualistic), (3) the dimension of appreciation (experiential), (4) the dimension of practice (consequential), (5) the dimension of religious knowledge (intellectual).

Research Hypothesis

Hypothesis 1: Public Policy Transparency Has a Significant Positive Effect on APBD Supervision. The hypothesis is built from the results of his research: (Coryanata, 2011), Merina et al. (2018), Sudiarta (2018), (Utami & Syofyan, 2013), (Arifin, 2006), Lambajang et al. (2019), Patiar et al. (2019), (Wahyudi, 2022), Lastri and Gunawan (2020) proved that public policy transparency has a significant positive effect on the supervision of the APBD, meaning that the better the transparency of public policy, the better the supervision of the APBD.

Hypothesis 2: Public Accountability Has a Significant Positive Effect on APBD Supervision. The hypothesis was built from the results of his research: Merina et al. (2018), (Puspitanengpansri et al., 2019), Sudiarta et al. (2018), (Utami & Syofyan, 2013), Lambajang et al. (2019), Wahyudi (2020), Ramadhan et al. (2021) proving that public accountability has a significant positive effect on the supervision of the APBD, meaning that the better the public accountability, the better the supervision of the APBD.

Hypothesis 3: Religiosity Strengthens the Influence of Public Policy Transparency on APBD Supervision. The hypothesis is built from the results of his research: Martin (2018), Shabbir, et al. (2020) prove that religiosity has a significant positive effect on the supervision of the APBD, meaning that the better the religiosity, the better the supervision of the APBD. Meanwhile, the results of the research: Coryanata (2018), Merina et al. (2018), Sudiarta et al. (2018), (Utami & Syofyan, 2013), (Arifin, 2006), Coryanata (2019), Lambajang et al. (2019), Patiar et al. (2019), Wahyudi (2020), Lastri and Gunawan (2020) prove that public policy transparency has a significant positive effect on the supervision of the APBD, meaning that the better the transparency of the public policy, the better the supervision of the APBD. Thus, when religiosity is intertwined with public policy transparency, religiosity will be able to strengthen the influence of public policy transparency on the supervision of the APBD

Hypothetical 4: Religiosity Strengthens the Influence of Public Accountability on APBD Supervision. The hypothesis is built from the results of his research: Martin (2018), Shabbir, et al. (2020) prove that religiosity has a significant positive effect on the supervision of the APBD, meaning that the better the religiosity, the better the supervision of the APBD. Meanwhile, the results of his research: Merina et al. (2018), (Puspitanengpansri et al., 2019), Sudiarta et al. (2018), Utami and Syofyan (2018), Lambajang et al. (2019), Wahyudi (2020), Ramadhan et al. (2021) prove that public accountability has a significant positive effect on the supervision of the APBD, meaning that the better the public accountability, the better the supervision of the APBD. Thus, when religiosity is intertwined with public accountability, religiosity will be able to strengthen the influence of public accountability on the supervision of the APBD

METHOD

This research was conducted at the Malang City Government DPRD Consultant in 2022. Using explanatory research with a saturated sample technique, as many as 44 council members were obtained, excluding the chairman and researcher. Data related to research variables were collected through questionnaires given directly to respondents. Furthermore, it was analyzed by moderation double linear regression (Jogiyanto, 2018). Previously, the validity, reliability and classical assumptions were tested: heteroscedasticity, multicollinearity, and normality. The hypothesis was tested using a t-test with a 5% alpa. Public policy transparency indicators refer to (Frisdiantara & Halim, n.d.) (Halim, 2002), Public accountability indicators refer to (Frisdiantara & Halim, n.d.), The religiosity indicator refers to (Newaz, 2014), APBD supervision indicators refer to Frisdiantara and (Halim, 2002).

RESULTS AND DISCUSSION

Data Analysis Results

Test results: validity, reliability, and classical assumptions are presented in Table 1 below.

Table 1. Summary of Test Results: Validity, Reliability, and Classic Assumptions

Test	Test Equipment	Result	Conclusion
Validitas	Pearson Model Correlation	The value of sig. < 5%	Valid
Reliability	Alpha Cronbach	The value > 0.6	Reliable
Asumy classic:			
Multicollinearity	VIF	The value is < 10	No violation
Heteroscedasticity	Scatter Plot	Irregular images	No violation
Normalitas	Kolmogorof-Smirnov	The value of sig. > 5%	Usual

In Table 1, it appears that the test results: validity, reliability, and classical assumptions show that nothing has been violated, so that moderation double liner regression can be used as an analytical tool in this study.

Hypothesis Test Results

The results of hypothesis testing using moderation double linear regression and t-test are presented in Table 2 below.

Table 2. Summary of Moderation Double Linear Regression Results and Hypothesis Test

Description	Coefficient Regression	p-value < 0.05	Conclusion Hipotesis
Effect of X1 on Y	1.438	0.000	H-1 received

X2 influence on Y	1.692	0.000	H-2 accepted
Effect of X1 and X3 interactions on Y	1.631	0.000	H-3 received
Effect of X2 and X3 interactions on Y	2.032	0.000	H-4 accepted

Information:

X_1 = Public Policy Transparency

X_2 = Public Accountability

X_3 = religiosity

Y = APBD supervision

In Table 2, it can be seen that the influence of the interaction of X_1 and X_3 on Y is a positive coefficient and the p value is 0.000 less than 0.05, meaning that religiosity is able to strengthen the influence of public policy transparency on the supervision of the APBD. Likewise, the effect of the interaction of X_2 and X_3 on Y is positive and the p value is 0.000 less than 0.05, meaning that religiosity is able to strengthen the influence of public accountability on the supervision of the APBD. Based on table 2 and the explanation above, the construction of the Malang City Government's APBD supervision model can be described as follows:

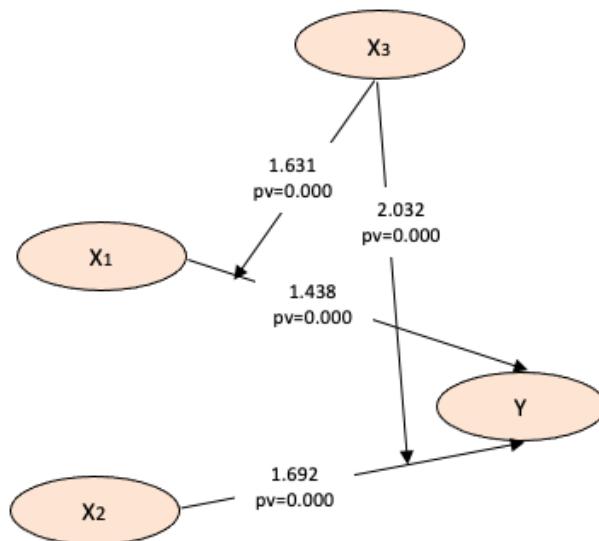


Figure 1. APBD Supervision Model

Discussion

A. Public Policy Transparency Has a Significant Positive Effect on APBD Supervision

This study proves that public policy transparency has a significant positive effect on the supervision of the APBD supporting their research Coryanata (2018), Merina et al (2018), Sudiarta et al. (2018), Utami and Syofyan (2018), (Arifin, 2006), Coryanata (2019), Lambajang et al. (2019), Patiar et al. (2019), Wahyudi (2020), Lastri and Gunawan (2020) prove that public policy transparency has a significant positive effect on the supervision of the APBD, meaning that the better the transparency of public policy, the better the supervision of the APBD.

Empirical data proves that respondents' answers to public policy transparency indicators are stated to be quite good. Therefore, in the future, the existence of public policy transparency needs to be improved so that supervision of the APBD becomes better by referring to Rosseptalia (2016), that local governments in the implementation of public policy transparency must meet the following principles: (1) the provision of information by local governments related to the budget policies that have been prepared, (2) the ease of budget policy documents that have been prepared by local governments to be known by the public, (3) the timeliness of the submission of accountability reports, (4) the ability of budget transparency in improving and accommodating proposals, (5) the existence of a system for delivering budget information to the public.

Furthermore, Arifin (2018) also stated that as one of the norms and principles of the budget, transparency is the main requirement to realize good, clean, and responsible governance. Budget preparation, implementation and accountability must be carried out transparently, this means that the entire budget preparation process must be able to show the background of decision-making in determining the general policy direction, priority scale and allocation determination, as well as resource distribution by involving community participation.

It was emphasized by Mardiasmo (2017) that the characteristics of transparency that must be met include: (1) informativeness. Providing information flows, news, explanations of mechanisms, procedures, data, and facts to stakeholders who need information clearly and accurately. (2) Openness (openness) Public information disclosure gives everyone the right to obtain information by accessing data in public bodies, and affirms that every public information must be open and accessible to every user of public information, apart from the excluded information regulated by the Law. (3) disclosure Disclosure to the public or stakeholders on financial activities and performance.

B. Public Accountability Has a Significant Positive Effect on APBD Supervision

This study proves that public accountability has a significant positive effect on the supervision of the APBD supporting his research Merina et al. (2018), (Puspitanengpansri et al., 2019), Sudiarta et al. (2018), Utami and Syofyan (2018), Lambajang et al. (2019), Wahyudi (2020), Ramadhan et al. (2021) prove that public accountability has a significant positive effect on APBD supervision, meaning that the better the public accountability, the better the APBD supervision. Empirical data prove that respondents' answers to public accountability indicators are stated to be quite good. Therefore, in the future, the existence of public accountability needs to be improved so that the supervision of the APBD becomes better.

Halim (2018) stated that public accountability that must be fulfilled by government organizations includes four dimensions, namely: (1) policy accountability, which must be implemented by the executive and then accounted for to the legislature. Policy accountability is easy to implement if the community has been involved in the process of designing the policy from the beginning, so that the policy is in line with the public interest, (2) program accountability, related to accountability for programs planned and implemented by the government. Audits of program accountability, in addition to checking whether the government's planned programs are in accordance with the plan, are also related to whether the programs have been designed with the value for money aspect in mind. It is very

necessary to avoid waste and budget allocation on programs that are not strategic for the community and the region, (3) process accountability, every allocated fund must go through a clear and definite process or procedure. Local governments cannot simply allocate funds in the APBD, without going through the applicable procedures and processes and in accordance with the needs of the community, (4) legal and judicial accountability, every use of public funds must be based on the laws and regulations that underlie it. Local governments are not allowed to withdraw funds and allocate them without a clear legal and regulatory basis. So far, the legal basis and regulations are often used by the regions, in addition to regional regulations also in the form of technical instructions and implementation instructions issued by the Government at a higher level. In the era of autonomy, all forms of allocation of regional budget funds must be stated in the Regional Regulation in the form of Guidelines for the Preparation of Regional Revenue and Expenditure Budgets, Regional Budget Structures and others. To ensure that every use of funds is based on applicable regulations and laws, it is necessary to conduct a compliance hearing. Furthermore, the existence of good public accountability according to Martina (2020) can function as follows: (1) as a tool to control the running of democracy. (2) minimizing the risk of abuse of authority or acts of corruption, (3) increasing efficiency and effectiveness.

Sulistioni (2018) argues that an accountable government has the following characteristics: (1) Able to present information on government administration in an open, fast, and accurate manner to the public. (2) Able to provide satisfactory services for the public. (3) able to provide space for the community to be involved in the development process and the government. (4) being able to explain and account for each public policy proportionately, and (5) having a means for the public to assess government performance. Through public accountability, the public can assess the degree of achievement in the implementation of government programs and activities.

C. Religiosity Strengthens the Influence of Public Policy Transparency on APBD Supervision

This study proves that religiosity strengthens the influence of public policy transparency on the supervision of the APBD. This shows that the council responds to the stimulus received based on the object of perception in this case is religiosity, the stimulus received strengthens the influence of public policy transparency on the behavior of the council in carrying out APBD supervision. Empirical data prove that respondents' answers to indicators of religiosity are stated to be very good. Therefore, in the future, the existence of religiosity needs to be maintained in order to be able to strengthen the influence of public policy transparency on the supervision of the APBD by paying attention to the function of religiosity which refers to Hendropuspito (2018) as follows: (1) educational function. Human beings entrust the educational function to religiosity which includes the task of teaching and guiding. The success of education lies in the utilization of spiritual values which are the main points of religious belief. The values that are imbued include: the meaning and purpose of life, conscience, a sense of responsibility to God, (2) the function of salvation. Religiosity with all its teachings provides guarantees to human safety in this world and the hereafter, (3) the function of social supervision. Religiosity is also responsible for social norms so that religiosity selects existing social rules, confirms the good and rejects bad rules so that they are subsequently abandoned and considered as prohibitions.

Religiosity also provides sanctions that must be imposed on people who violate the prohibition and holds strict supervision over its implementation, (4) the function of fostering brotherhood. Equality of faith is one of the equations that is biased towards fostering a strong sense of brotherhood. Man in brotherhood is not only involved in a part of himself, but his whole person is also involved in a deepest intimacy with something supreme that is believed in together, (5) a transformative function. Religiosity is able to change the life form of the old community into a new form of life. This can also mean replacing old values by instilling new values. This transformation is carried out on less humane customary values. For example, the qurais in the time of the Prophet Muhammad who had the habit of ignorance because of the arrival of Islam as a religion that instilled new values so that the old values that were inhumane were eliminated. Here we can see that religion is something that cannot be separated from education (educational). Because indirectly everything we do is through the process of learning and belief and trust in God is very necessary to provide peace of mind, because it is undeniable that every human being needs protection and every human being who lives on this earth is responsible in the hereafter. Because this life does not stop only in the world, every one of our behaviors is monitored and evaluated so that we can say good and bad deeds.

D. Religiosity Strengthens the Influence of Public Accountability on APBD Supervision

This study proves that religiosity strengthens the influence of public accountability on the supervision of the APBD. This shows that the council responds to the stimuli received based on the object of perception in this case is religiosity, the stimulus received strengthens the influence of public accountability on the behavior of the council in the supervision of the APBD. Empirical data prove that respondents' answers to indicators of religiosity are stated to be very good. Therefore, in the future, the existence of religiosity needs to be maintained in order to be able to strengthen the influence of public accountability on the supervision of the APBD by carrying out 5 dimensions of religiosity referring to Ancok and Suroso (2018), namely: (1) ideology or belief. The ideological dimension refers to the level of belief or faith in a person towards the truth of religious teachings, especially religious teachings that are fundamental and dogmatic. The indicators include: believing in God's existence, acknowledging God's greatness, surrendering to God, doing things sincerely, always remembering God, believing in God's destiny, being impressed by God's creation, and glorifying God's name. Faith in God will affect the entire life of the individual mentally and physically in the form of his behavior and deeds. Individuals have faith and steadiness of heart that they can feel so that it will create a balance of emotions, sentiments and intellect, and always maintain a relationship with God because peace and tranquility will be realized so that when under pressure, individuals can think logically and positively in solving the problems they are facing, (2) ritualistic or worship. This ritualistic dimension or worship refers to how much obedience a person has in carrying out ritual activities ordered by his religion. This compliance is shown by believing in and carrying out obligations consistently. If it is rarely done, then automatically one's faith will fade. Religious practices carried out by individuals include two things, namely: (a) rituals, which are where a religious person will carry out religious activities ordered by the religion he believes in by carrying them out according to the predetermined teachings. (b) obedience, which is where a person who inwardly has a determination to always carry out the rules that have been determined

in religious teachings by increasing the frequency and intensity of worship, (3) experiential or experiential. The experiential dimension shows how far a person's sensitivity is in feeling and experiencing their feelings or religious experiences. This dimension is related to the experiences that individuals gain and feel while carrying out the teachings of the religion they believe. Spiritual experiences will enrich a person's mind so that they can strengthen themselves when facing various kinds of trials in life. This causes individuals to be more careful in solving a problem that makes them feel pressured so that in making decisions, individuals will think and consider carefully. The indicators include: patience in facing trials, considering the failures experienced as disasters that must have a lesson to tell, feeling that their prayers are answered, being afraid when breaking the rules, and feeling about God's presence, (4) intellectuality or knowledge. This dimension shows a person's level of knowledge and understanding of their religious teachings, especially those contained in the scriptures or guidelines for their religious teachings. For individuals who understand, appreciate and practice their holy books, they will get benefits and well-being both physically and mentally. To increase the understanding of the religion that is believed, one needs to increase knowledge by attending religious lectures or reading religious books so that the insight into the religion that is believed will be wider and deeper. With a steady understanding of the religious teachings that a person believes in, individuals tend to face pressure by trying to solve the problem directly to the cause of the problem by making a plan and making decisions, (5) consequential or application. The consequential dimension refers to the level at which a person behaves motivated by his or her religious teachings or how far a person is able to apply his or her religious teachings in his or her daily life behavior. This dimension is the effect of how far a person's spiritual meaning is. If a person's faith and devotion are high, then the more positive a person's religious appreciation in daily life will be, so that it will affect a person in facing his problems with the surrounding community. This is done based on the consideration of actualization of his inner potential.

CONCLUSION

The results of this study prove that the APBD supervision model is constructed by: first, public policy transparency as an independent variable (X1) has a significant positive effect on APBD supervision, meaning that the better the transparency of public policy, the better the APBD supervision. Second, public accountability as an independent variable (X2) has a significant positive effect on the supervision of the APBD, meaning that the better the public accountability, the better the supervision of the APBD. Third, religiosity as a moderation variable (X3) strengthens the influence of public policy transparency on the supervision of the APBD, meaning that the better the religiosity, the better the influence of public policy transparency on the supervision of the APBD. Fourth, religiosity as a moderation variable (X3) strengthens the influence of public accountability on the supervision of the APBD, meaning that the better the religiosity, the better the influence of public accountability on the supervision of the APBD.

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