

## INTISARI

Tujuan penelitian ini adalah menguji pengaruh partisipasi masyarakat dan transparansi kebijakan publik terhadap hubungan antara pengetahuan dewan tentang anggaran dengan pengawasan APBD, yang dimoderasi partisipasi masyarakat dan transparansi kebijakan publik. Variabel independent dalam penelitian ini adalah pengetahuan dewan tentang anggaran dan variabel dependen adalah pengawasan APBD

Sampel dalam penelitian ini adalah anggota dewan yang meliputi wilayah pada kabupaten Bantul, Sleman, Kota Yogyakarta. Pengambilan sampel dalam penelitian ini dengan cara Probability Sampling

Hasil penelitian ini menunjukkan bahwa pertama terdapat hubungan yang signifikan antara variabel pengetahuan dewan tentang anggaran dengan pengawasan APBD. Kedua interaksi antara pengetahuan dewan tentang anggaran dengan partisipasi masyarakat tidak berpengaruh signifikan terhadap pengawasan APBD. Ketiga interaksi antara pengetahuan dewan tentang anggaran dengan transparansi kebijakan publik tidak berpengaruh signifikan terhadap pengawasan APBD.

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## ABSTRACT

This research aimed to examine the effect of people's participation and public policy transparency towards the relationship between the people's representatives' knowledge on the budgeting with the monitoring of the regional income and expenses moderated by people's participation and public policy transparency. The independent variable in this research was the people's representatives' knowledge on the budgeting and the dependent variable was the monitoring of the regional income and expenses.

The samples of this research were the members of the people's representatives covering the regional areas of Bantul, Sleman, and the municipal Yogyakarta. The samples were taken using the probability sampling method.

The results of the research showed that firstly, there was a significant correlation between the variable of the people's representatives' knowledge on the budgeting with the monitoring of the regional income and expenses. Secondly, the interaction between the people's representatives on the budgeting and people's participation did not result in a significant effect towards the monitoring of the regional income and expenses. Thirdly, the interaction between the people's representatives' knowledge on the budgeting and the public policy transparency did not influence significantly towards the monitoring of the regional incomes and expenses.

**Keywords:** people's participation, public policy transparency, people's representatives' knowledge on the budgeting, the monitoring of the regional