AN ANALYSIS ON INFLUENCE OF PERSONAL BACKGROUND AND POLITICAL CULTURE ON REGIONAL PARLIAMENT’S ROLE IN REGIONAL FINANCIAL OVERSIGHT

Analisis Pengaruh Personal Background dan Political Culture terhadap Peran DPRD dalam Pengawasan Keuangan Daerah

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ABSTRACT

This study was explanatory research. It conducted to explain the statement of some politicians that personal background and political culture influence one's political attitude. The political attitude in this research was role of regional parliament in regional financial oversight. Together with changing of Indonesian political constellation, the role of regional parliament in regional financial oversight becomes more important and strategic. The regional parliament has an equal power and a partner of local government. The regional parliament with governor, regent or mayor determined regional budget and supervised realization of regional budget.

This research was done in the regional parliament of regencies at residency of Surakarta. Objects of the research were members of it. Sample was taken by nonrandom sampling that was convenience sampling. The researcher sent 315 questionnaires to respondents, but there were 120 questionnaires return and processed.

Result of moderated regression analysis showed that the personal background in terms of sex, age, level of education, field of education and political experience had no significant influence toward the role of regional parliament in regional financial oversight. As an independent variable, the political culture had a significant influence but as a moderating variable, it strengthened relation between the personal background and the role of regional parliament in regional financial oversight.

Key word: Personal background -- political culture -- and the role of regional parliament in regional financial oversight

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INTRODUCTION

Since the legislation and law product about local autonomy has been determined that arranges and gives authority more wide, obvious, and responsible to region equally. Arrangement, distribution, and the use of national resources have formed this and the balancing financial between local and central government. The local financial management has been mainly notice for the government. The local financial management that can be responsible society's need is main issue that must be be arranged by government transparently, accountable, efficient, effective and effective this time.

The obtain of UU No. 22/1999 about the local government and UU No. 25/1999 about balancing local and central financing government has been open opportunity to encourage society, grow up creativity and initiative and to expand DPRD role.

In other side, DPRD has an important and strategic position in local financial oversight because UU No 22/1999 article 16 sub article (2) states that DPRD as legislative assembly, has an equal power and partner of local government. Furthermore article 18 about function and authority states that DPRD together with governor, regent, or mayor determine regional budget and supervise the realization of it. Meanwhile, UU No 25/1999 articles 24 about local financial responsibility report. Sub article (1) mentions that regional principle convey his/her responsibility report to DPRD in terms of (a) local financial management and (b) financial efficiency and effectiveness in implementation of decentralization. Besides, it is mentioned in sub article (2) that in the open plenary session, DPRD may either accepts or refuses the responsibility report with requesting to make responsibility perfect.

Based on above explanation, it is clear that DPRD role in regional financial oversight is strategic in order to realize government public accountability as transparent, accountable, efficient, effective and economical as possible. There is still a problem from legislative aspect in the local financial management that is the low of DPRD role in the whole processes or budget cycle whether in terms of planning, implementation, reporting, or controlling toward executive's work program. That is why the program is not appropriate to local priority and preference. It tends to be only as upper level government's reference that is central government or province. (Makhlath, 2000).

According to Sastrowidjojo (1999), there are two levels political orientation influencing political behavior. They are system and individual. The weakness of legislative function in local financial oversight may be caused by the weak of political system or individual as a politician.
Literary Review and Hypothesis Development

The Role Of DPRD

1. Role, Function, And Position of DPRD

The role of DPRD is behavior of DPRD member that is appropriate to their duty and function (Sywone, 1995) and actively using their right and duty as members of legislative assembly.

UU No 22/1999 about local government on chapter V articles 15 and 16 about form and structure of local government mentions that as local legislative assembly, DPRD is a local parliament institution that is the place to imply democracy basing on Pancasila. In which, position, structure, task, authority, right of the members, leader and other structure are regulated in a certain law. DPRD as a local legislative power has an equal position with local government and to be a partner of it.

Article 18 states that DPRD has a strategic task, authority, such as selecting and proposing recruitment and retirement local principal, formulating local regulation, assigning APBD and supervising the implementation of local policies and APBD.

In term of its right, it is stated in article: 19 i.e. requiring governor, regent or mayor responsibility, asking for information from local government, conducting an investigation, changing local regulation design, proposing opinion, proposing local regulation design, assigning DPRD’s budget and regulation.

Besides, in order to conduct their task, DPRD has a right to ask for confirmation from functionary of state, government, or society. They have to give the needed information for state, nation, government and development interest. Anyone who refuses the requirement is threatened with imprison maximal for one year because it means that he/she humiliated DPRD (article 20 UU No 22/1999)

UU No 22/1999 replaced paradigm of DPRD role, function and position. It is clear that DPRD has a strategic role, function, and position in implementation of clean government.

2. Regional financial and its oversight

Important aspect in implementation of local autonomy and decentralization is regional financial and regional budget. They have to be managed as well as possible. That is why, regional financial management that is able to control regional financial policy economically, efficiently, effectively, transparently, and accountable is needed. (Mardiasmo, 2001) Regional management by local government is represented with
In behaviorism approach, an individual is considered as actor of political activities. Meanwhile, basically, behavior of political institution is an individual behavior in certain pattern. So, in order to explain institution behavior, people has to learn background of individual who actually controls it not the institution itself (Surbakti, 1992).

Sastromodjo (1995) stated that political behavior of political actor i.e. planning, decision making, and any background dimension that supports his/her political judgment influences decision realizing. In addition, Surbakti (1992) stated that there are four factors influencing political behavior of political actor. They are (1) indirect social political environment, (2) direct social political environment, (3) Individual's personality structure, (4) social political.

More specifically, La Pacionbara (1974) stated that there are some factors influencing attitude behavior and function of legislative. They are political institution, political party, personal characteristics (background, socialization, value and ideology), political experiences, and voter characterization.

Besides, Yudoyono (2000) stated that factor which influences DPRD role in regional financial oversight is ideal qualification of its leader and members in form of understanding of their rights, function, and authority and their ability to apply it in the government working mechanism of legislative, public policy, technique of control and budget composing. Moreover, well level of political education and government experiences also influence toward DPRD role and quality of their work in regional financial oversight. It is caused by influences of experiences toward maturity of DPRD members in political field.

Another factor that also influences society's political behavior according to Almon and Powell (Sastromodjo) is political culture. Political culture of one nation is distribution of specific orientation pattern for their political goal. This term is individual's behavior related to political life of members of political system. According to Albert Widjaja (1982) political culture is not too different from ideology concept reflecting view of life or one's mental attitude. Moreover, political behavior of society directly will influence their role in political life.

Considering those statement above, the researcher is interested in conducting a research about whether personal background and political background and interrelation of them influence DPRD role in regional financial oversight.
regional budget (APBD). It is appropriate to PP RI No105/2000 about regional financial management and responsibility. Article 5 states that APBD is a basic regional financial management in a certain fiscal year. Thus, budgeting becomes important thing in regional financial management because in regional development process regional budget functions as political tool, fiscal tool, planning tool and control tool (Makevda, 1981).

The new paradigm of APBD composing demands a public accountability. Public accountability is local government’s obligation to responsibility, provide, inform and disclose revenue and use public money to DPRD and society. So that, APBD must explain societies really need with paying attention to local variety and it potential.

Actually, society is stakeholder upon local financial. APBD is represent trusteeship of citizen to their local government and DPRD to increase society welfare and serve quality.

Source: Technique provisionning module: Strategic management and Budget/financial technique for DPRD member and pemda.
State Minister of local autonomy & PAU UGM, 2000

Figure 1. Three Element of Local Financial Management

Endorsement law and regulation that arrange implementation local autonomy and decentralization, especially local financial management can not done well if control and oversight mechanism not work well.

In Kepres No. 74/2001 article 2 about Local Government Implemen-
tation Oversight is divided into three parts, they are functional control-
ing, legislative oversight and society controlling. The minister/the prin-
cipal of Non-department governmental institution, Governor and Regent/Mayor conduct a functional controlling. DPRD conducts a legislative controlling; and society either in individual, in group or society’s organi-
zation conducts a society controlling.

Oversight can be classified as follows (Suadi, 2000), (1) internal and external controlling; (2) preventive and repressive controlling; and (3) direct and indirect controlling.

One of external controlling is legislative oversight, that is a form of oversight by DPR/DPRD on policy and implementation of general duty of government and development. DPRD oversight can be done preven-
tively and repressively as well as directly and indirectly. As previous state-
ments that one of DPRD role is oversight on APBD realization by govern-
ment. This is aimed to (1) Keeping that the composed budget is really prevailed (2) Keeping that APBD implementation agree with the budget assigned and (3) Keeping that the result of APBD implementation to be accounted for (Alamsyah, 1997)

Since APBD is a basic regional financial management, regional fi-
nancial oversight can not be separated from budget processes i.e. stage of composing, implementation and responsibility legislative oversight has to be done from beginning stage that is stage of APBD composing up to the last stage that is responsibility stage.

It is appropriate to stage of budget of Henley at all (1992) Bingham at all (1991) and Kepmendagri No. 29/2002. There are 4 stages in their budget cycle i.e. (1) preparation, (2) ratification/approval, (3) imple-
mentation and reporting and evaluation.

In APBD planning, have to concern not only with central and upper level government’s instruction and mandate in form of basic pattern of development (Poldas), National development Program (Propenae), stra-
tegic planning (Renstra), annual development planning (Repeta), but also proposal, aspiration, and initiative of society in form of local develop-
ment program (Propeda), Local strategic Planning (Renstrada) and Lo-
cal annual Development Planning (Fepetada).

Next, it is used as reference to compose work unit budget task. That is as foundation to compose RAPBD. And the result is of course regional budget (APBD).
## Local Financial Management System

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Source: Budget Composing (RAPBD) Workshop Handout based on a performance and local government financial Accounting Approach, PPAB Brawijaya University and Economy Study Center as well as UGM Public Policy

Figure 2. Local Financial Management System

In stage of implementation, to the fixed APBD or agreed APBD changing is implemented by executive. The implementation uses government accounting system in order to make documentation using APBD implementation report that is a regional principal’s responsibility report whether annual or quarterly.

Mean while, in the stage of controlling and supervising, quarterly implementation APBD report or annual one is evaluated and then it is used as judgement of regional principle report in form of APBD calculation, APBD calculation note, cash flow and regional balance.
3. The role of DPRD on regional financial oversight

Local autonomy means authority to manage and of local resources. This authority has to be supervised in order not to be deviated. To strengthen oversight can be done by optimize role of DPRD as balance of power for local executive assembly and society participation directly or indirectly through society social activity group (LSM) and local society.
social organization as social control.

As regulated in UU No. 22/1991, DPRD has duty and authority to oversight on implementation of local regulation that is APBD implement-
tation belongs to stage of report.

DPRD has to be done not only on report stage as at present but also from planning stage. It is caused by in local autonomy era, DPRD has
authority to determine general instruction and policy of APBD and also oversight on the whole APBD composing process. However, DPRD must
be understood that oversight on executive is only on policy implementa-
tion but not on investigation. Investigation function is done by profes-
sional institution such as BPK, BPKP or independent public accountant.
DPRD may require BPK or other independent auditor to conduct inves-
tigation on quality executive financial work.

According to Keppres No. 17/2001 article is sub art 1, DPRD can do oversight through (1) Fraction’s general view in DPRD plenary meeting
(2) Commissioners session (3) Committee session that is formed based on
DPRD regulation (4) Meeting with local government and other needed
institution (5) Local visit.

According to Keppres No. 74/2002 art’cle is sub article (2) DPRD
may invite local government functionaries and ask for information, re-
quire opinion, suggestion from them. Besides, DPRD may ask them to
investigate and give suggestion related to preventive and repressive ac-
tion to the functionary.

DPRD also can form ombudsmen institution. It functions as inde-
pendent supervisor to supervise public institution but not to investigate.
It is armed DPRD more concentrate on policy cases (Mardianso, 2002).

Hypothesis Development

1. Personal Background

According to Sastroatmodjo (1995) there are two levels of political orientation influencing political behavior. They are systemic and individual.
The weakness of legislative role on local financial oversight may be caused by the weakness of political system or individual as political actor.

In behaviorism, individual is actual the political actor. While politi-
cal institution behavior is basically certain pattern of individual behav-
ior. That is why in order to explain institution behavior. It is not impor-
tant to explain the institution but it must be explained background of
individual who actually controls the institution (Surbakti, 1992).

According to Sastroatmodjo (1995) the behavior of political actor
i.e. planning, decision making and realization of decision is influenced by any background dimension that is used as reference of his/her consideration. There are four factors influencing political behavior of political actor (Subadi, 1992). They are (1) indirect social political environment such as political system, economy system, and culture and mass media system. (2) Social political environment that directly influences personality of political actor such as family, religion, level of education, personal experience, social inter course. (3) Personality structure of the individual reflected by individual attitude basing on interest, self-adaptation, self-externalization, and self-survival. (4) Direct social political in form of situation that is situation directly influencing political actor when he/she do his/her activities such as weather, family condition, one's presentation, room situation, structure of group, any land of threat.

Further Sastroasmoro (1985) stated that factor social characteristic, such as social economic status, face group, ethnic, age, sex, religion factor also will influence individual's political behavior. A good social status caused by level of education or job makes quality of one's political behavior better who are lower, higher. One's social status means high political knowledge, high concern with political and high trust to the government.

Next Sastroasmoro stated that difference of sex bring different political characteristic and behavior. The age influences the way of this and decision making, group of race and ethnic have different collective personality. So it influences his/her political behavior.

La Palombar (1974) stated that there are some factor influencing legislative attitude, behavior, and role. Includes political institution, political party, personal characteristic (Background, Socialization, Value and Ideology) political experience and voter character.

Trimaran (1960) has an opinion that all of politicians whether legislative, executive or judiciary will be the person who are chosen and appointed have an authority to make decision with their political party with relevant acknowledgement water field (1955) also stated that a member of parliament who has a good working acknowledgement, he/she will be able give affective participation in legislative. It is shown those members of legislature's knowledge and experience will influence their role and participation in parliament.

Yudono (2000) stated that factors influencing the role of DPRD or regional financial oversight are ideal qualification of the leader and the members. It is a form of understanding of their right, task and authority and implementation in government, legislative working mechanisms, and
public policy oversight technique and budget composing.

The level of education and experience in political field and about also influence to the DPRD’s role and a quality of working on Regional Financial oversight because it however determines member’s political maturity.

It is proved by David M Farrel and Ian Nic Allister (1995) the by saying that empirical research about recruitment attain member of legis- lative candidate in Australia for senate and house of representatives in the research Farrel and Mc Allister used personal background including age, sex, education and religion and political background including party worker, position in the party and cabinet, member of cabinet. The result of the research shows that in spite of age variable, there are another vari- able showing that there is significant difference between candidate sen- ate members (upper) and house of representative (lower) came from per- sonal and political background.

The research proves that personal and political background influence the candidate of legislative members election and it also shows their role and behavior in legislative.

Consider to those explanations, it can be proposed hypothesis as follows.

H1: personal background influences the role of DPRD on regional fi- nancial oversight.

2. Political Culture

Another factor influencing society’s political behavior is political cul- ture (Almond and Verba, 1990). As a manifestation of political attitude, political behavior and can not be separated from political culture. Ac- cording to Almond and Sidney political culture is a typical orientation attitude of citizen of country toward system and variety of its part and toward the role of citizen of country in this system.

According to Sastroamidjo (1995), Nation is a political culture which is a distribution of specific orientation pattern into political goal in soci- ety of the nation. It is a pattern of individual behavior related to political life in certain political system.

Every society has a political culture as well as individuals in it. They have perception and orientation toward their political system. Accord- ing to Albert Wijaya (1982) political culture is not too different from ide- ology concept reflecting one’s view of life and mental attitude. Specif- ically ideology is used to be interpreted as view, attitude and value or thinking orientation about human and society.
Further Wijaya (1982) explained that political culture could be seen from doctrine and general aspects. The first aspect emphasizes on political culture's contain or material which can be found in a doctrine study, such as socialism, democracy or nationalism and the second aspect is analyzing form, role and characteristic of political culture.

The main characteristic of political culture is related to value. Values are the basic principle that is as foundation of view of life such as pragmatic, absolutist.

The role of political culture is related to. It influences to one's behavior shortly, dimension of political culture is can be seen in appendix table 1.1. About political culture's dimension and indicator.

By understanding the political culture there are at least two useful things, first, society attitude toward political system influences their demands, response, endorsement and oriented toward political system. Second, society will know factors influencing political changing, so it can be stated that political culture tries to form political behavior of society that directly influences their role in the political life. And it includes in term is that society's political culture will influence the role legislative member in running their function.

Based on above explanation, it can be formulated hypothesis as follow:

H2: Political culture influences DPRD's role on regional financial oversight.

3. Interaction of personal background and political culture

In spite of as an independent variable influencing DPRD's role on regional financial oversight, political culture is also, come as moderate variable using concept approach that political culture is a political aspect of values system that consists of idea, knowledge, tradition, superstition, myth. In other word, political culture is an ideology reflecting one's view of life and mental attitude. (Albert Widjaja, 1982).

So, there is intervening relationship behavior characteristic between personal background and political culture. Influences of personal background of DPRD role on regional financial oversight will be straightened or weak by its political culture. So, it can be formulated hypothesis as followed:

H3: there is a moderate influence of political culture toward the relation between personal background and DPRD's role on regional oversight.
RESEARCH METHODOLOGY

Population and Sample

Population of the research is entire DPRD members of regencies at ex residency of Surakarta, involving the members of DPRD regency Sragen, Karanganyar, Sukoharjo, Wonogiri, Klaten, Boyolali and Surakarta. Sample is taken by using a non-random sampling method that is done by election the sample non-randomly. The researcher sent questionnaires to get back representative number of questionnaires.

The objects of the research are regional parliament of regencies at ex residency of Surakarta and the respondents are members of it.

Technique of Collecting Data

The research uses survey method, and collecting data with personally administered questionnaires. The researcher sent and collected questionnaires directly to the respondents. So, the researcher can give explanation to respondent.

Operational Definition and Variable Measurements

In this research, the researcher develops variable measurement because it is difficult for the researcher to get the needed measured variable. The researcher developed variable measurement apriori (based on supporting theories) and it has been consulted to expert whether consulting lecture or lecturers of social and political science faculty. It has been done test pilot using this instrument in Sleman and Yogyakarta regency of DIY province before it is used in research area. The research using instrument as follow.

1. DPRD's role on regional financial oversight.


In this research, the researcher tries to know whether those roles have been implied by DPRD's members and not only as a perception. That is why variable measurement of DPRD's role on regional financial oversight uses category scale. It is measurement method consisting of many category alternative opinions. That enables to respondent to give alternative judgement (Indriarto 2 Supomo, 1999). That is appropriate to
attitude and action related to the question. Variable measurement uses
scale 1-5 scale (1) never (2) hardly ever (3) sometimes (4) often and (5) always.

2. Personal background

The variable is measured using nominal or categorical scale. Since
the researcher tries to know whether there is a different influence be-
tween the category is personal background covers some dimension i.e.
sex, age, level of education, background of education field, political ex-
perience.

Personal background is based on some studies by La Palombara 1974;
Dewey and Hummer 1951, Truman 1960; Surfakti 1997,1992; Sunarto

3. Political Culture

This variable is measured using attitude measurement method with
ikert scale, value orientation dimension and attitude on tradition and
he changes militancy, leadership, and attitude on mobility and policy
priority. This scale is measured using interval 1-5 with the smallest scale
is not agree the biggest scale is very agree. This variable is developed
from research of Albert Widjaya (1982).

Technique of Data Test

Validity and reliability test are done to know how measurement tool
measures the research object; (accurate or not). In this research uses prod-
uct moment correlation technique for validity test and Cronbach’s alpha
coefficient for reliabilities test. The result is reliable that can be shows in
appendix table 1.2.

Classical Assumption Test

1. Normality test

In order to know data normally. The researcher conducts normality
test with plot normal graphic. From the appearance of the graphic, plot
normal graphic can be seen whenever appearance points spreading in
diagonal lines area. It means that regression model is available. Result of
the test shows that regression model fulfills normality assumption.

2. Autocorrelation test

Seeing the result of Durbin Walson does it. But this test is not used in
this research because its data is cross sectional.
3. Heteroskedasticity Test

This test is done by seeing plot graphic between dependent variable prediction point (ZPRED) and its residual (SRESID) it can be seen that no special pattern on the scatterplot graphic and the points spread randomly in O and Y line. It means that there is heteroskedasticity in regression model. Result of the shows that there is no heteroskedasticity in equation.

4. Multicollinearity

It can be known by seeing tolerance value limitation is 0,10 and VIF is 10 than 0,10 and VIF is upper than 10 it shows multicollinearity. In this research, there is no multicollinearity except for interaction equation. But in this case, multicollinearity is not changer (Gudona and Mardiyah, 2000)

Data analysis Method

Influences correlation test between personal background as political culture on DPRD role on regional financial oversight used multiple regression in order to test influences of both combination interaction, Moderated Regression Analysis (MRA) is used MRA. It is from of regression that is formed hierarchically in order to determining two variables that is influenced by three variable or moderating (Nunnally and Bernstein, 1994), Mc Keen (1994), Choe (1996), Chandrasri (1997) and Setianingsih (1998) have used this analysis. Statistic equations are used to find influence political culture moderating variable supporting relation between personal background and DPRD role on regional financial oversight. Dummy variable model is used for personal background because the variables are formed by using of nominal scale or qualitatively of variable is stated as follow:

Equation for hypothesis 1 test :
\[ Y_1 = \alpha + \beta_1 X_1 + \beta_2 X_6 + \epsilon \]

Equation for hypothesis 2 test :
\[ Y_1 = \alpha + \beta_3 X_6 + \epsilon \]

Equation for hypothesis 3 test :
\[ Y_1 = \alpha + \beta_1 X_1 + \beta_2 X_6 + \beta_3 X_6 + \beta_4 X_6 + \beta_5 X_6 + \beta_6 X_6 + \beta_7 X_6 + \beta_8 X_6 + \beta_9 X_6 + \beta_{10} X_6 + \beta_{11} X_6 + \beta_{12} X_6 + \epsilon \]

Yi : DPRD role in regional financial oversight: composing, implementation and responsibility
α : Intercept
β : Slope
X₁ : Sex
X₂ : Age
X₃ : Level of education
X₄ : Background of education field
X₅ : Political experience
X₆ : Political Culture
ε : Random error

Data Analysis and Discussion

1. Result of Data Collecting

Data collection in the research was done by meeting respondent directly and in the same time the researcher give questionnaire and conduct interview. This method is used in order to minimize misinterpretation of questionnaire items and to avoid the case that questionnaire is answered by unneeded respondent. However, in some research area, this method can not be done. The researcher gives the questionnaire to parliament secretary and he/she would distribute to respondents. The researcher only accounts data from return perfect answered questionnaire.

The researcher distributed 315 questionnaire in order to maximize returning questionnaire. Those distributed for 45 members of DPRD in each regency of six regency and municipality. Result of distribution and the return of questionnaire can be seen in the appendix table 1.3. While demography, data from the return and processed questionnaire is shown in the appendix table 1.4.

2. Data characteristic and Interpretation

Statistic descriptive data collection with collected variable is appeared in appendix table 1.5. In form of theoretical term, reality, average, standard deviation, specifically for variable DPRD role on regional financial oversight and political culture variable. Variable personal background is not included because its measurement used nominal scale and just by seeing data of respondent demography.

Hypothesis Testing

The model, which used to test hypothesis, is a follow
Regression model in this research applies dummy variable to test personal background variable because the measurement uses nominal scale or qualitative variable.

Result of The Thesis
1. Hypothesis 1 testing (Personal Background)

Hypothesis 1 testing is conducted to know whether there is an influence of personal background to DPRD role in regional financial oversight.

Personal background variable covers sex, age level of education, education field background, and political experiences. Result of regression analysis of H1 is appeared in appendix table 1.6. It shows that p>0.05 both in ANOVA test and in t-test. It means that this model does not support H1 that is personal background significantly does not influence DPRD role on regional financial oversight.

2. Hypothesis 2 Testing (Political Culture)

It's conducted to know whether there is an influence of political culture on DPRD role in regional financial oversight. Political culture variable is on construct consisting of dimension of value orientation, attitude toward tradition and changing level of militancy leadership, attitude toward mobility and policy priority. However, this research tests political culture in term of its construct.

Table 1.7 shows result of regression analysis of H2. It can be seen that p<0.05 based on both ANOVA test and t-test. It means that this research model supports H2 that is variable political culture significantly influences DPRD role on regression financial oversight.
3. Hypothesis 3 Testing (Interaction between Personal background and political culture)

It is aimed to know whether there is moderation influence of political culture to correlation between personal background and DPDRD role on regression financial oversight.

Result of regression analysis of H3 is shown in appendix table 1.8. Based on table 1.3, ANOVA test shown significant influence of correlation between personal background and political culture to DPDRD three-dimension role while t-test does not.

Except on significant level 0.1 (10 %)

On composing dimension academician degree and political experience 21-30 years is significant.

On the dimension, degree only academician degree is significant on dimension of responsibility.

Discussion

1. Hypothesis result interpretation

Personal background is a concept based on behaviorism considering that is actually political actor. It is also an influencing factor to one's political role and behavior. But this research shows that personal background does not influence one's political role and behavior in this case is DPDRD role on regional financial oversight. It maybe caused by the instrument of research basing on laws, PP and DPDRD Regulation. It causes respondents answer refers to ideal answer that is appreciating with law but not the real attitude. Indeed, this research wants to see DPDRD role basing on the real behavior on regional financial oversight.

As independent variable, it is found significant influence from political culture variable to DPDRD role on regional financial oversight. It is appropriate to the hypothesis political culture instrument test shows that political culture of DPDRD member is open political. It is shown from mean of respondent's answer: 51.5 or in average they answered in scale 4 or agree. It means pragmatics value orientation, tolerant attitude for level of militation, accommodative toward tradition and changing pattern of leadership is supporting mobility and policy priority is on economic and professionalism orientation.

Based on regression test, political culture shows significant influence to DPDRD role on regional financial oversight. It supports opinion of Almond and Sidneys (1990) and Sastroatmodjo (1995): political attitude manifestation, political behavior can not be separated from political cul-
Moderation influence test strengthen relationship between personal background and role of DPRD in regional financial oversight mainly in the dimension of age, education level and political experience. Even not in all of dimensions, it has proven that political culture is a manifestation of one’s political attitude and behavior (Almond and Sidney, 1990)

2. Discussion Result of The Research

It is possible that the result of the research is a real recent condition of DPRD institution. It may be caused by follow factor:

a. System of parliament member candidate applied on general election is proportional combined with district with regency as basic in other name is proportion’s system with list step that having characteristic as follow:

1) General election is done by election of one contestant party’s picture
2) Candidate of legislative member is determined basing on the their entry number but it depends on vote number in regency level.
3) List of candidate is determined with assigned from party’s central leader assembly and regional leader assembly
4) Test of votes of each regency are added by each political party and it will be completed in province level. Then fixed candidate is determined from accumulation of those votes rest and also by its political party (In Province Level).

b. Personal qualification of parliament member will support their role on regional financial oversight. It can be seen from respondent demography data

1) Education level, academician degree only 40.8%, lower than it 59.2% indeed. Some of them are only graduated from elementary school and citizenship school.
5. Hypothesis: political economy (10.8%), social politics (11.7%), law (22.8%).

D dominated by education and religion

3% having political experience for lower or lower than 5 years amount's 408% to be able running their role. Function must have characteristics as follows: 1) from proportionally, staff support, facility, and procedure. 2) Accountable: having...s and procedure. 2) Accountable: having capability in searching information, 3) Instructive: to be able to use and analyze information, 4) Independent: autonomy in executive aspect, Self Control. 5) Representative: Having clear identity and line between representative and its constituent.

In fact, from respondent's data demography it is found those parliament members have low qualification in term of education field or political experiences to run their functions as stated by Collins.

c. Transformation of party system.

There are only two parties and one group of functionaries in new order era then the system change into multiparty. According to Cornelis Lay (2000) it causes appearance of: a) New political that perfectly different from the previous. b) The new politician commonly comes victim of injustice new order bureaucracy. c) The come from the lower power (for 32 years) They also have lower political experience, management capacity than bureaucrats, while budget, legislation function demand parliament member to have certain technique knowledge in order to run their factions effectively.

Arbi Sanit said that the cause is education and experience is not appropriate with DPR need as political state assembly, even there is no data supporting this but the fact it can be seen that parliament members have no professional education of political field. Moreover, there are only 27.7% of them whose legislative experience, 10% bureaucracy experience, 35.6% are from business field, and 23.2% are from professional background such journalist, lawyer, teacher, consultant, researcher. So, Yudoyono stated that however, political experience determines political maturity of legislative, members.

Conclusion and Recommendations

1. Conclusion

Result of the research can be concluded that personal background
covers dimension of sex, age education level, education field and political experience has no significant influence toward DPRD role on regional financial oversight. But it does not mean that this research does not support expert’s opinion and view mentioning that there is an influence of personal background toward role of actor on political activities as stated by La Palomba 1974, Dewey and Humber 1986, Truman 1950, Surbakti 1977, 1992, Sunarto 1979, Sastrosmoyo, 1995, Yudoyono 2000.

Political culture, as independent variable shows a significant influence toward DPRD role on regional financial oversight. This support opinion or Almond and Sidney (1990) and Sastrosmoyo (1995). It clarifies that political behavior, as political attitude manifestation can not be separated from political culture.

Meanwhile, if political culture is as used as independent variable. The result shows that political culture strengthen relationship between personal background DPRD role on regional financial oversight in addition significant influence is from some dimensions i.e. age, education level and political experiences. It is convinced because political culture is based on ideological approach reflecting one’s view of live or mental attitude. So, convinced political culture will influence his/her role and behavior in political life.

2. Limitation

Limitations of this research follow:

1. This the method applied to determine sample of this research is no random sampling method. That is convenience method. According to Indrianto Toro and Supomo (1999) convenience method has a weakness, i.e. its generalization level is the lowest compared to other methods.

2. Data collection by using questionnaire. The weakness of it is related to control on respondent’s answer accuracy because there is possibility that the respondent’s answer is not appropriate with the fact.

3. In this research non-response test is excluded, because the distribution of the questionnaire was not done simultaneously. Besides, the questionnaire distributions on collecting were conducted directly by the researcher.

4. There is still a rare such research done empirically, so the researcher is lack of capability in comparing the result of the research with other research. That is why the finding result generalization can not be confirmed with other researchers.

3. Implication

The result of the research gives change to encourage other research
because there is still a rare such research done empirically about regional financial an management control system of public sector. This research is also expected to give some contribution toward the development of public sector accounting literature.

Although this research has several limitations, it is expected to be beneficial as input material especially in improving the role of DPRD in regional financial oversight. This research shows that education level and political experience should be considered in legislative members election.

Even this research does not show that education fist is not significant influencing factor but according to Arbi Sanit professional politic education is very needed for legislative members to make politic maneuver and analyze admixture as same as when legislative members have to do regional financial oversight. It will be better if they are master in economy or regional financial.

4. Recommendation

Based on the result of this research and the discussion on chapter IV, The researcher try to give several recommendation for improving DPRD role as legislative member, related personal background:

It will be better if recruitment using district system because by using this system, constituents will choose person not picture. So, constituents have knowledge about legislative member candidates who bring their aspiration.

Czustowski (Imawan, 2001) stated that there are seven variable as reference of election i.e. social background, Political socialization political activity, previous job. Motivation and selection with this variable, it is expected that society choose their accountable, acceptable, capable, representative and who has integrity.

d. The legislative assembly's problem: lack of education capability, political experience. can be solved as stated by Yudoyono by:

a. The use of expert in order to support parliament members in running their function

b. Organizing seminar continuously related to actual topic

a. Organizing workshop especially about skill of local regulation budget composing.

b. Publishing journals about local legislative' activities

c. Arranging comparative study whether in their own or foreign country.

d. Cooperation inter local legislative assembly

According to Arbi Sanit the solution for the weakness legislative
members is organizing leadership training intensively in order to improve political management. Point 2 is also a solution for the problem caused by transformation of party system. It results well quality legislative members.

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