

**PENGARUH PENDEPOSITOAN APBD, AKUNTABILITAS PUBLIK,
TRANSPARANSI KEBIJAKAN PUBLIK SERTA PARTISIPASI PUBLIK
TERHADAP HUBUNGAN ANTARA PENGETAHUAN ANGGARAN DENGAN
PENGAWASAN KEUANGAN DAERAH (APBD) DI KABUPATEN SLEMAN**

ABSTRACT

This study aims to determine: 1) The effect of knowledge of the budget under the supervision of local finance (budget). 2) Effect of interaction pendepositoan budget to budget the relationship between knowledge of financial control area (budget). 3) the effect of the interaction of public accountability to the relationship between knowledge of the financial oversight of local budgets (budget). 4) Public Policy Transparency interaction effect on the relationship between knowledge of the budget with the financial control area (budget). 5) Public Participation interaction effect on the relationship between knowledge of the financial oversight of local budgets (budget). This research was conducted at the Office of Sleman district legislature by using a sample of 60 respondents. Sampling method with saturated sample method. The data analysis technique used is the technique of test instruments include test validity and reliability. Testing hypotheses include moderating regression, the coefficient of determination, a simple regression test and F test The results showed that: 1) the effect of budget knowledge to influence significantly the area of financial control. 2) Budgets pendepositoan influence on the relationship between knowledge of the budget with significant influence local financial supervision. 3) the effect of public accountability on the relationship between knowledge of the budget with significant influence local financial supervision. 4) the effect of transparency of public policy on the relationship between knowledge of the budget with significant influence local financial supervision. 5) the influence of public participation on the relationship between pengetahuan budget with significant influence local financial supervision. Then simultaneously variable budgets knowledge, pendepositoan budget, Public Accountability, Transparency and Public Policy Public Participation significant effect on the financial control area (budget).

Keywords: knowledge of the budget, the budget pendepositoan, public accountability, transparency of public policy, public participation, supervision of local finance (budget)