PERFORMANCE ANALYSIS OF REGIONAL FINANCE MANAGEMENT IN MUSIRAWAS REGENCY OFFICE INDONESIA

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ABSTRACT

This study aimed to find out the relationship and influence of competency, commitment, and work motivation on regional finance management in Department of Planning and Finance in Musirawas Regency Office. This study was carried out on 40 employees in Department of Planning and Finance in Musirawas Regency Office. Data were collected by survey method through distributing questionnaires and then processed by SPSS 24 program. This study used ex post facto descriptive analysis. Based on the results, the three variables namely competency, commitment and motivation had a significant and positive influence on performance in the Department of Planning and Finance in Musirawas Regency Office partially and simultaneously. This shows that employees placed in regional financial management are required to have competency, knowledge, skills and understanding in the field of financial accounting.

Keywords: Competency, Commitment, Motivation, and Performance

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INTRODUCTION

In good regional financial management, regional work units (SKPD) must have competent, committed, motivated human resources with an accounting graduate background, often attend briefings on regional financial accounting, and have experience in regional financial management. It is necessary to

implement an existing accounting system, these competent resources will be able to understand accounting logic well. The failure of regional government human resources in understanding regional financial management will have an impact on regional financial statement errors (Warisno, 2011). For this reason, to produce good quality financial statements, competent human resources are needed in the financial sector (Afriyanti, 2011). Likewise, in preparing regional financial statements, SKPDs are expected to have human resources with longer work experience in accounting or finance, because in preparing regional financial statements, employees really need to understand accounting and the rules for preparing regional financial statements (Indisari, 2008). 2011) The longer the experience an employee has, the higher the understanding of duties and responsibilities (Jesus, 2011). Furthermore, (Halim, 2013) stated that regional finance is thet al rights and liabilities can be measured by money, either in the form of money or goods as regional wealth. This definition is in line with the general provisions of Government Regulation Number 58 of 2005 on Regional Financial Management which states thet al regional rights and liabilities in the context of implementing regional government can be valued in money, including all forms of regional wealth.

The Department of Planning and Finance in Musirawas Regency Office is one part of the organization owned by the Musirawas Regency Government, to carry out functions in public services to produce financial statements in accordance with the provisions. In its implementation, it is found that problems related to the quality of human resources as described above can disrupt the performance of the organization as a whole. Human resources in question are employees at the Department of Planning and Finance in Musirawas Regency Office. These elements such as competency level related to the ability to complete a job, commitment related to self-seriousness in doing work, and motivation related to how much encouragement a person has to be able to achieve a goal as an employee. In fact, there are several problems found in the Department of Planning and Finance in Musirawas Regency Office related to these variables being observations on the competency level in the table below.

Table 1 Competency Level

Number of Employee	A S N	TKS/Non PNS	Financial Statement Training	Percentage
40	28	12	4	10%

Based on the table above, the competency level, especially in the field of financial management, only 4 people or 10% complete financial education and training. This can result in errors such as incomplete accountability reports (SPJ) in regional financial statements.

The second problem is related to the commitment carried out by employees in the Department of Planning and Finance in Musirawas Regency Office, there are six standard operating procedures (SOPs) that have been prepared, socialized, and implemented as Table 2 below.

Table 2 Standard Operating Procedure of Regional Financial Management

SOP of Regional Financial Management	Implementation (%)
Preparation of PPAS proposal documents	80%
Preparation of RKA/RKPA documents	100%
Preparation of DPA/DPPA documents	100%
Preparation of financial reports	85%
The mechanism for submitting SPMUP/GU/TU/Ls	75%
Preparation of LKJIP	80%

Based on the table above, the commitment of employees has not fully satisfied or met the standard operating procedures set out in regional finance management, the management of activities should be carried out in accordance with SOPs. However, violations still occur, in addition to disrupting the organizational accountability process, can also potentially violate the law, the SOPs that are most frequently

violated are the SOPs on the mechanism for submitting SPMUP/GU/TU/Ls, although they are not yet complete and the SOPs on the preparation of PPAS proposal documents.

The third problem is related to work motivation in the Department of Planning and Finance in Musirawas Regency Office, the lack of work motivation will have an impact on decreasing performance. Some evidence shows that employees often do not go to work for unclear reasons, with the absence of several employees requiring a replacement employee to complete the abandoned work so that it has an impact on organizational performance, in addition, there is a lack of interest in employees to attend education and training related to regional finance management.

LITERATURE REVIEW

Competence

According to Edison et al (2016), competency is the ability to carry out a job correctly and has advantages based on matters concerning knowledge, expertise and attitudes, while according to Robins (2015) stated that work competence refers to knowledge, skills, and personality directly affect performance. According to Sedarmayanti (2017), the basic concept of competence starts from the concept of individuals so that they can work with extraordinary participation. Furthermore, Vitalina (2016) stated that someone who has a high competency automatically produces good performance or output.

According to Moeheriono (2012), competency is a basic characteristic of a person related to individual performance in work or basic characteristics that have a causal relationship with criteria used as an effective reference or excellent performance in certain situations. Furthermore, Winanti (2011) showed a positive influence between competency on performance. This is in line with Rosanti et al (2014) and Ataunur et al (2015) that competency and training partially or simultaneously affect performance.

Nilam (2013) stated that competency also affects work motivation. Furthermore, according to Priansa (2014), competency is the capacity of an employee to lead to behavior in accordance with the demands of the job and in accordance with the accuracy of the organization leading to success. According to Sutrisno (2015), competency is mastery of a task, skills, attitudes and appreciation to support success.

From some of the opinions or definitions of experts above, the researcher synthesizes that the competency possessed by individual employees must be able to support the vision and mission of the organization or company.

Commitment

According to Sapitri (2016), the problem affecting performance is organizational commitment. Furthermore, Joni (2015) stated that many employees have a low commitment to the goals set by the organization and lack compliance with leadership policies so that work performance decreases. This is because in general, they do not want to work too long in the company. Furthermore, Alen Mayer (2013) divided organizational commitment into three, namely; affective commitment, continuance commitment, and normative commitment.

According to Respatiningsih et al (2015), the decline in organizational performance is due to a lack of employee commitment. Furthermore, Nurhargati et al (2014) stated that affective commitment, continuance commitment, and normative commitment simultaneously affect organizational performance. Srimulyani (2017) stated that affective commitment has a positive effect on performance, but continuance and normative commitment have a negative effect on organizational performance. Meanwhile, Kasman (2014) stated that commitment reflects the attitude of employee loyalty to the organization

Based on previous studies, researchers can synthesize the definition of commitment as a promise or identity possessed by employees in devoting themselves to organizations with high loyalty.

Work Motivation

According to Siagian, (2015) work motivation is a driving force to behave with certain goals. Furthermore, Wibowo (2016) stated motivation is a psychological process generating and driving behavior to achieve goals.

According to Hasan et al (2019), an employee will be willing to make greater efforts if it is believed that better performance will result in greater rewards. Furthermore, Widarni (2020) stated that motivation is the tendency to respond so that people are interested in working.

According to Handoko (2014), motivation is a state in which the person to carry out certain activities in order to achieve goals. Furthermore, Gitosudarmo (2014) stated that motivation is an internal factor to drive behavior to fulfill certain goals or individual satisfaction. Mangkunegara (2015) stated that motivation is a condition to achieve the motive goal. Furthermore, Winardi (2015) defined motivation as a potential power within a person to be developed or by external forces where rewards can affect performance positively or negatively depending on the situation and conditions faced by the person concerned. Furthermore, Pamela (2015) defined motivation as providing appropriate guidance or direction, resources and rewards so that employees are inspired and interested in working the way they want.

Based on previous studies, researchers can synthesize that work motivation is the driving force or willingness from within the employee concerned or the driving force from outside as a form of activity to be able to meet the needs of the employee.

Performance

According to Simanjuntak (2016), performance is the achievement of carrying out certain tasks in realizing organizational goals, objectives, mission, and vision. Furthermore, Rivai (2015) stated that performance is the overall level of success during a certain period in carrying out tasks compared to certain standards such as targets, goals, or criteria determined in advance and agreed upon. Meanwhile, Hasibuan (2015) stated that performance is work achieved by someone in carrying out a task that is charged on the basis of skill, experience, sincerity, and on time.

Hyopothesis 1 (H1)
Ho : Competency, Commitment, and Work Motivation simultaneously have no influence on performance of Department of Planning and Finance in Musirawas Regency Office
Ha : Competency. Commitment, and Work Motivation simultaneously have an influence on performance of Department of Planning and Finance in Musirawas Regency Office.

Hypothesis 2 (H2):
Ho : Competency partially has no influence on performance of Department of Planning and Finance in Musirawas Regency Office
Ha : Competency partially has an influence on performance of Department of Planning and Finance in Musirawas Regency Office

Hypothesis 3 (H3):
Ho : Commitment partially has no influence on performance of Department of Planning and Finance in Musirawas Regency Office
Ha : Commitment partially has an influence on performance of Department of Planning and Finance in Musirawas Regency Office

Hypothesis 4 (H4):
Ho : Motivation partially has no influence on performance of Department of Planning and Finance in Musirawas Regency Office
Ha : Motivation partially has an influence on performance of Department of Planning and Finance in Musirawas Regency Office

METHODOLOGY

The method used in this study was an ex post facto quantitative descriptive approach. This study used the path analysis technique. The data used were primary data obtained through questionnaires and interviews. Sampling was carried out using a non-probability sampling technique. The sampling technique did not provide an opportunity for each member of the population to be selected as a sample so that the sample in this study amounted to 40 employees at the Department of Planning and Finance in Musirawas Regency Office. Sugiono (2015) stated that the population is an area of subjects and objects having certain qualities and characteristics set by researchers to be studied and conclusions to be drawn. Because the population is less than 100, then the entire population is sampled.

RESULTS AND DISCUSSION

The validity test is used to measure the validity of the questionnaire. The questionnaire is said to be valid if the questions on the questionnaire are able to reveal something measured by the questionnaire. The criteria for testing the validity are if r-calculated > r-table (0.312) then the instrument/item statement is declared valid, on the other hand, if r-calculated < r-table, the invalid statement/item must be removed or replaced. The results of the validity test can be seen in Table 3.

Tab le 4 Validity Test on Competency, Commitment, Work Motivation, and Performance

Variable	Statement	Valid	Item Invalid
Competency	15	15	0
Commitment	15	15	0
Work Motivation	15	15	0
	8	8	

Source: Data processed by researchers (2020)

Reliability

The reliability test is used to test the consistency or stability of the study instrument on the respondents and is given at different times. If Cronbach's Alpha value > 0.6, the instrument is declared reliable. On the other hand, if Cronbach's Alpha value is < 0.6, the instrument is declared unreliable. Reliability test results can be seen in Table 5.

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	Description
Competency	.967	Reliable
Commitment	.979	Reliable
Work Motivation	.957	Reliable
	972	Reliable

Source: Data processed by researchers (2020)

Descriptive Analysis Results

The descriptive analysis provides an overview of the data distributed to 40 employees of the Department of Planning and Finance in Musirawas Regency Office. Based on the questionnaire distributed to the respondents, the competency variable had a score of 52.40% for the answer "Agree (S)" of and "Strongly Agree (SS)" of 50.10% or was in the medium category (50% - 70%) The highest score contribution came from the indicator "employees understand the regional government financial recording

system", this proves that employees have low knowledge of regional finance administration systems. In the commitment variable, the answer "agree" had a score of 51.20% and "strongly agree" of 34.10% or was in the medium category (50% - 70%) The highest score contribution came from the indicator "commitment is a responsibility must be performance employee", this proves that the commitment to work is because they are able to understand their main duties and functions. The work motivation variable had a score of 52% for "strongly agree" with being in the medium category (50% - 70%). The highest score contribution came from the indicator "supervisors always try to provide work motivation to their subordinates", this proves that the motivation given by superiors to subordinates has gone well, and the performance variable had a score for "agree" of 53.10% and "strongly agree" of 55.25% or in the medium category (50%-70%). The highest score contribution came from the indicator "the work of the organizational unit in accordance with the target set", this proves that the organization has carried out the task in accordance with the work target of Musirawas Regency Government.

Classical Assumption Test
Normality Test

A normality test is used to determine whether the data is normally distributed or not. This normality test uses one sample Kolmogorov Smirnov with 0.05 significance level. If the significance level < 0.05, the data were normally distributed, according to the following table.

Table 6. Kolmogorov-Smirnov Results

		Competency (X1)	Commitment (X2)	Motivation (Z)	Kinerja (Y)
N		40	40	40	40
Normal Parametea,b	Mean	4.5928	4.5383	4.4780	4.5475
	Std.Deviation	.59603	.73886	.66406	.75535
Most Extreme Differences	Absolute	.247	.313	.248	.320
	Positive	.247	.266	.216	.275
	Negative	-.216	-.313	-.248	-.320
Test Statistic		.247	.313	.248	.320
Asymp. Sig. (2-tailed)		.000c	.000c	.000c	.000c

Source: Calculation of SPSS 24 (2020)

Table 6 shows the Asymp-Sig (2-tailed) or significance of 0.000 so that the data were normally distributed and met the requirements for multiple linear regression analysis.

Linearity Test
Linearity test aims to determine whether the two variables to be analyzed correlational statistics show a linear relationship or not. The linearity test was carried out using SPSS at 0.05 significance level.

Table 7. Linearity Test between Commitment on Performance

			Sum of Squares	df	Mean Square	F	Sig.
Performance (Y) * Competency (X1)	Between Groups	(Combined)	16.627	16	1.039	4.250	.001
		Linearity	10.351	1	10.351	42.327	**.000**
		Deviation fromLineariy	6.277	15	.418	1.711	.120

	Sum of Squares	df	Mean Square		
Within Groups	5.624	23	.245		
Total	22.252	39			

Source: Calculation of SPSS 24 (2020)

Based on the linearity test between the competence and performance variables in Table 7, the significance was 0.000 or lower than 0.05, so it can be concluded that there was a linear relationship between the two variables.

Table 9. Linearity Test between Commitment and Performance

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Performance (Y) * Commitment (X2)	Between Groups	(Combined)	6.252	11	.568	.995	.275
		Linearity	.203	1	.203	.355	**.000**
		Deviation from Linearity	6.049	10	.605	1.059	.224
	Within Groups		16.000	28	.571		
	Total		22.252	39			

Source: Calculation of SPSS 24 (2020)

Based on the linearity test between the commitment and performance variables in Table 8, the significance was 0.000 or lower than 0.05, so it can be concluded that there was a linear relationship between the two variables.

Table 9. Test between Motivation and Performance

			Sum of Squares	df	Mean Square	F	Sig.
Kinerja (Y) * Motivation (Z)	Between Groups	(Combined)	17.763	18	.987	4.617	.001
		Linearity	4.305	1	4.305	20.141	**.000**
		Deviation from Linearity	13.459	17	.792	3.704	.003
	Within Groups		4.488	21	.214		
	Total		22.252	39			

Based on the linearity test between the motivation and performance variables in Table 9, the significance was 0.000 or lower than 0.05, so it can be concluded that there was a linear relationship between the two variables

Multicollinearity Test Result

The multicollinearity can be seen from the VIF (Variance Inflation Factor) and the correlation coefficient between independent variables. If VIF < 5 or close 1, then multicollinearity does not occur. The multicollinearity test results can be seen in Table 10.

Table 10. Multicollinearity Test Results

		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	18,450	1,993		9,258	,000		
	Competence	,092	,032	,215	2,905	,004	,787	1,273
	Commit ment	,088	,026	,255	3,443	,001	,787	1,273
	Motivati on	,088	,023	,245	2,440	,002	,771	1,273
a. Dependent Variable: Performance								

Coefficients[a]

Source: Calculation of SPSS 24 (2020)

Based on Table 10 , VIF of competence variable was 1.273, VIF of commitment variable was 1.273, VIF of motivation variable was 1.273 showing VIF <5. It can be concluded that there was no multicollinearity problem therefore the regression model can be accepted.

Multiple Linear Regression Test Results

Hypothesis 1 (H1)
Ho : Competency, Commitment, and Work Motivation simultaneously have no influence on performance of Department of Planning and Finance in Musirawas Regency Office
Ha : Competency. Commitment, and Work Motivation simultaneously have an influence on performance of Department of Planning and Finance in Musirawas Regency Office.

Table 11 F test (simultaneous) bwteen competency, commitment, and motivation on performance

		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	149,334	3	74,667	17,142	,000[b]
	Residual	767,821	197	3,898		
	Total	917,155	199			
a. Dependent Variable: Performance						
b. Predictors: (Constant),Competence, Commiment and Motivation						

ANOVA[a]

Source: Calculation of SPSS 24 (2020)

Based on Table 11, competency, commitment, and work motivation had a positive and significant influence because of F-calculated of 17.142 > F-table of 4.091. This illustrates the positive and significant influence between competency, commitment, and work motivation on performance in the Department of

Planning and Finance in Musirawas Regency Office.

Hypothesis 2 (H2)

Ho : Competency partially has no influence on performance of Department of Planning and Finance in Musirawas Regency Office

Ha : Competency partially has an influence on performance of Department of Planning and Finance in Musirawas Regency Office

Table 12 T-test of Competency and Performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.578	.696		.830	.412
Competency (X1)	.864	.150	.682	5.749	.000

Source: Calcuation of SPSS 24(2020)

Table 12 shows the t-calculated for the competency variable was 5.749 and a significance value of 0.000. This shows that t-calculated > t-table or 5.749 > 1.684 and a significance value of 0.000 <0.05 meaning H0 was rejected and Ha was accepted showing a positive and significant influence between competency on performance. This is in accordance with the results of previous studies such as that conducted by Ade Muslimat (2020) that competency had a positive and significant influence on the performance of 0.865 or 85%. This illustrates that there was a strong influence between competency on performance. Furthermore, Anisa Putri Sutrisno et al (2018) stated that competence had a positive and significant influence on performance with a strong value of 51%. Furthermore, Indarti and Kurniawan (2020) prove that competency has an effect on performance, this is also supported by Krisbowo et al (2017) that competence has an effect on performance, thus it is evident that competency owned by employees had a significant influence on performance.

Hypothesis 3 (H3):

Ho : Commitment partially has no influence on performance of Department of Planning and Finance in Musirawas Regency Office

Ha : Commitment partially has an influence on performance of Department of Planning and Finance in Musirawas Regency Office

Table 13 T-test of Commitment and Performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.105	.759		5.409	.000
Commitment (X2)	.098	.165	.095	.591	.558

Table 13 shows the t-calculated for the commitment variable was 5.409 and a significance value of 0.000. This shows that t-calculated > t-table or 5.409 > 1.684 and a significance value of 0.000 <0.05 meaning H0 was rejected Jand Ha was accepted showing a positive and significant influence between commitment on performance. This is in accordance with the results of previous studies such as that conducted by Riris (2020) that commitment had a positive and significant influence on the performance of 0.445 atau 45 %. Mahmud et al, (2010) stated that commitment can develop if the employee is able

to meet expectations and needs, thus it is evident that commitment owned by employees had a significant influence on performance.

Hypothesis 4 (H4):

Ho : Motivation partially has no influence on performance of Department of Planning and Finance in Musirawas Regency Office

Ha : Motivation partially has an influence on performance of Department of Planning and Finance in Musirawas Regency Office

Tabel 14 T-test of Motivation and Performance

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.307	.750		3.076	.004
Motivation(Z)	.500	.166	.440	3.019	.005

Table 14 shows the t-calculated for the motivation variable was 3.076 and a significance value of 0.000. This shows that t-calculated > t-table or 3.076 > 1.64 and a significance value of 0.004 <0.05 meaning H0 was rejected and Ha was accepted showing a positive and significant influence between motivation on performance. This is in accordance with the results of previous studies such as that conducted by Rida Nadia Noer, *et al* (2020) that motivation had 0.621 or 62 % influence on performance. Furthermore, Yoeyong Rahsel (2016) showed the influence of motivation on performance was 0.469 atau 46 %. Thus, work motivationowned by employees had a significant influence on performance.

Coefficient of Determination (Adjusted R^2) Analyis

Table 15. Coefficient of Determination (Adjusted R^2) Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,864^a	,746	,754	1,877
a. Predictors: (Constant), Competence, Commiment and Motivation				

Source: Calculation of SPSS 24 (2020)

Based on Table 14, the R^2 (R Square) was 0.746 or (74.5%). This shows strong influence between competence variable, commitment vatiable, and motivation variable on performance at Department of Planning and Finance in Musirawas Regency Office. Meanwhile, the remaining 25.5 % can be explained or influenced by other variables not studied.

CONCLUSION

Competency, Commitment, and Work Motivation simultaneously had a significant and positive influence on performance where F-test was 17,142 > 4,091 and significance value was 0.000 < 0.05 at the Department of Planning and Finance in Musirawas Regency Office.

Partially, each competency, commitment, and work motivation variable had a positive and significant influence on performance, but the competency variable had the most dominant influence on the performance of 0.864 or 86%. This shows that the competency possessed by employees in the Department

of Planning and Finance in Musirawas Regency Office was still low in terms of knowledge, skills, and experience. It is recommended that in the placement of employees to manage regional finances, they must master competency in order to fulfill optimal performance in the organization.

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