

The Influence of Human Resource Competence, Implementation of Regional Management Information Systems and Organizational Commitment on the Performance of the Treasurer Performance on Regional Apparatus Organizational Expenditures with Ease of Use of Information Systems as Moderating Variables in the Government of Serdang Bedagai Regency

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ABSTRACT

This study aims to examine and analyze whether human resource competence, implementation of regional management information systems (RMIS), and organizational commitment affect treasurer performance of regional apparatus organizational expenditures with ease of use of information systems as a moderating variable in the government of Serdang Bedagai Regency. The research used in this research is associative causality research using primary data. The sampling method is the census method by giving a questionnaire to the Treasurer of Expenditure Organization of the Regional Government of Serdang Bedagai Regency. The hypothesis testing method uses Partial Least Squares (PLS). The results showed that human resource competence and organizational commitment had a positive and significant effect on the treasurer performance of regional apparatus organizational expenditures. The implementation of RMIS had a positive and no significant effect on the treasurer performance of regional apparatus organizational expenditures in the Serdang Bedagai Regency. The variable ease of use of the information system can moderate the influence of human resource competence on the treasurer performance of regional apparatus

organizational expenditures in the Serdang Bedagai Regency. However, it cannot moderate the effect of the implementation of RMIS and organizational commitment on the treasurer performance of regional apparatus organizational expenditures in the Serdang Bedagai Regency.

Keywords: Human Resources Competence, Implementation of RMIS, Organizational Commitment, Ease of Use of Information Systems.

INTRODUCTION

The increasing public demand for good governance has prompted the central government and local governments to implement public accountability. Good governance and governance can encourage the development and implementation of a transparent, precise, orderly, and effective accountability system. The application of this system aims to ensure that governance and development can take place in an efficient, effective, responsible manner and free from corruption, collusion, and nepotism practices.

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The performance of the expenditure treasurers who serve in the central government and local governments will give good government management and administration results. Government Regulation Number 39 of 2007 in article 1 paragraph 12 states that an expenditure treasurer is a person appointed to receive, pay, administer and account for the money for State / Regional expenditure needs in the context of implementing the State Revenue and Expenditure Budget (SREB) / Regional Revenue and Expenditure Budget (RREB) at the office/work unit of the State ministry/institution / regional government. Law of the Republic of Indonesia, Number 1 of 2004 concerning State Treasury Article 21, sixth point (6), states that "The Expenditure Treasurer is personally responsible for the payments he makes." For this reason, the expenditure treasurer must be able to carry out his primary duties and functions related to financial management.

The government regulations above form the basis that a treasurer must carry out his main duties and functions to impact his performance. The expenditure treasurer has five main tasks: receiving, saving, paying, administering, and being accountable. The function of a treasurer in managing regional finances is essential. Financial management activities are interested in controlling the implementation of regional budgets and expenditures because of the authorization given through provisions in regional regulations and their approval by the competent official. A series of guidelines on administration procedures, preparation of reports, accountability of treasurers, and delivery need to be evaluated to obtain good results in financial management under Government Accounting Standards.

The accountability report carried out by the expenditure treasurer consists of administrative accountability reports, namely the accountability of the expenditure treasurer to the Budget User, and functional accountability reports, namely the accountability of the spending treasurer

submitted to the Regional Financial Management Officer (RFMO) / Regional General Treasurer (RGT). The Expenditure Treasurer is required to understand all activities related to financial management by doing it prudently and responsibly.

The current phenomenon in Serdang Bedagai Regency is that the performance of spending treasurers is still not being appropriately implemented. There are still many expenditure treasurers who are negligent in carrying out their duties. They are including spending treasurers making payments even though the documents that are a condition for payment are incomplete, there are spending treasurers who do not collect, deposit, and report taxes in the form of income tax article 21, article 22, article 23, article 4 paragraph (2) and value-added tax, as well as the accountability report that is not equipped with valid evidence and the spending treasurer, is late in submitting his accountability report to RFMO as RGT.

The results of the examination carried out by the Audit Board of the Republic of Indonesia (ABRI) of the Serdang Bedagai Regency's Regional Government Financial Statements (RGFS) in 2015-2019 in 2015-2017 experienced a persistent condition and in 2018-2019 had increased. It can be seen from Figure 1.

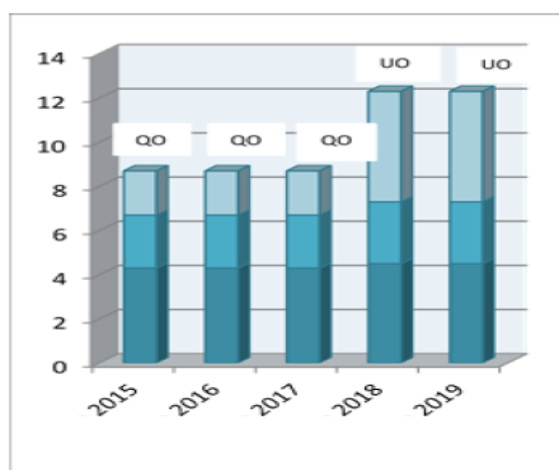


Figure 1 Graph of Serdang Bedagai Regency's RGFS Results

The graph above shows that in 2018 and 2019, the ABRI has provided an Unqualified Opinion (UO). The opinion

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given by the ABRI is inseparable from recommendations for the Serdang Bedagai Regency Government in improving its regional financial management. This recommendation is in line with the results of the inspection obtained from the inspectorate of the regency of Serdang, in which they carry out an inspection of the Regional Apparatus Organization (RAO) every three months to see the readiness and completeness of financial administration data. Through the results of inspections conducted by the inspectorate, it was revealed that there were still many RAOs that lacked administrative evidence, cases of unpreparedness of some spending treasurers applying accrual-based accounting due to limited human resources owned by RAO, and the difficulty of some Regional Apparatus Organizations Sin using the Information System. For this reason, it is necessary to prepare human resources with continuous education that is in line with their work, the existence of training, technical guidance, seminars, and socialization, especially in the application of the accrual basis. So they are expected to have more capabilities in regional financial management.

Seeing these various problems, the performance of RAO spending treasurers is still not optimal. The not yet optimal performance of the RAO spending treasurer is the motivation for researchers to raise research topics regarding the factors that affect the performance of the RAO spending treasurer.

Performance is a combination of three important factors, namely the ability and interest of an employee, the ability and acceptance of the explanation of the task delegation and the use of information systems that make it easy to do work, the higher the three factors above, the greater the performance of the employee concerned. According to Safwan (2014), performance is a description of implementing a program and activities to realize the organization's

vision, mission, goals, and objectives as stated in strategic planning.

Halim (2002) explains that regional spending is all regional government expenditures in a budget period. The allocation of funds and the realization of the budget for the programs and activities being financed will provide great benefits in meeting needs if the budget managed by the regional government is oriented towards the interests of the community's welfare. An ineffective and disoriented budget will be able to thwart the planning that has been prepared. Therefore, it requires the performance of an expenditure treasurer in managing regional finances effectively and efficiently.

Performance appraisal is needed to determine the treasurer's performance in carrying out his duties. Performance appraisal can be interpreted as a procedure that includes actual performance appraisal of predefined procedures, setting performance standards, and feedback to employees to motivate that person to produce better / higher performance (Dessler, 2009). Assessment can help organizational goals and provide the information needed by leaders, including leadership initiatives, quality of work, knowledge of work, cooperation, decision-making, creativity, reliability, planning, problem-solving, delegation, communication, attitude, effort, motivation, and organization.

When faced with improving RAO financial management performance, many factors need to be considered, including competence, motivation, and organizational commitment. According to Safwan (2014), competence is the knowledge and skills, and ability of a person to carry out cognitive, affective, and psychomotor behaviors by seriously implementing them following established performance standards. Competence affects employee performance that the higher the competence possessed by employees following the duties they are assigned will always encourage employees

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to work effectively, efficiently, and productively. Employees who have good competence will carry out their duties properly to increase their performance in financial management (Safwan, 2014). From these theories, the competence of human resources is one factor to increase the ability of the treasurer to spend RAO in carrying out their primary duties and functions.

Competence is needed so that employees can carry out work under established standards, or in other words, meet the quality of the expected work results (Soepardi, 2012). The performance of the implementation of treasury duties results from the treasurer's work to complete tasks or jobs with a certain degree of willingness and level of ability with a clear understanding of what to do and how to do it. It requires the competence of human resources in carrying out their duties or jobs. The implementation of the management of regional finances should have adequate human resource competencies supported by the knowledge, skills, and behavioral attitudes required in carrying out their duties. So that to implement a government financial accounting system, human resources with this capacity will be able to understand the logic in the government financial accounting system. So it can produce output in the form of financial reports under government accounting standards and produce outcomes in the form of reliable financial information that is not misleading for the stakeholders.

Based on the results of research by Kiranayanti and Erawati (2016), it is stated that the competence of human resources has a positive and significant effect on the quality of local government financial reports. The results of this study are in line with Mangkunegara and Waris (2015), Suyitno (2017), Mulyanto et al (2018), Dharmanagera et al (2016), and Jeffrey and Ruliyanto (2017). In contrast to the research results conducted by Rumasukun et al. (2015) and Narlis (2018), employee

competence has a positive and insignificant effect on employee performance.

The volume of local government financial transactions from year to year shows an increasingly large and dynamic quantity. The presentation and disclosure process in the financial statements will be increasingly complex and complex. The development of information technology has also caused the manual accounting system to be abandoned and replaced with an Accounting Information System (AIS). The Regional Government and RAO's obligation to use information technology is regulated in Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems. Utilization of information technology such as the use of computers and software optimally will impact faster transaction processing, and calculations will also have a high degree of accuracy to improve the performance of the spending treasurer. In order to realize fast, precise, and accurate regional financial management practices, the Financial and Development Supervisory Agency (FDSA) has developed a computer application system. It can process financial transaction data into financial reports that can be used at any time, namely the Regional Management Information System (RMIS). RMIS is a technology application-based system developed to support the achievement of accountability for local governments both at the reporting level (RFMWU – Regional Financial Management Work Unit) or at the accounting level (RWU – Regional Work Units). According to Djaja (2009), the RMIS application is a database application that aims to facilitate the management of regional finances within the RWU and accelerate reforming regional financial management.

The research conducted by Trihapsoro (2015) concluded that information technology significantly affects local government performance. However, in contrast to the results of Siddik's (2015) study, he concluded that information

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technology has no partial effect on the performance of School Operational Assistance (SOA) treasurers at elementary schools in the Deli Serdang Regency.

Apart from the above factors that affect the performance of RAO financial management, to improve the treasurer's performance is organizational commitment. Robbins (2008) defines organizational commitment as an attitude that reflects the feelings of like or dislike of employees towards the organization. Angel and Perry (1981) suggest that a strong organizational commitment will encourage individuals to try harder to achieve organizational goals. So that high commitment makes individuals more concerned with the organization than personal interests and tries to make the organization even better. According to Allen and Meyer, organizational commitment is an emotional attachment, identification, and involvement of individuals with the organization and the desire to remain a member of the organization. We need a dimension in organizational commitment to building good performance by employees or treasurers of expenditure. A solid organizational commitment will encourage individuals to try harder to achieve organizational goals. So that high commitment makes individuals more concerned with the organization than personal interests and tries to make the organization even better. High organizational commitment will increase high performance as well.

Research conducted by Hakim (2006) concluded that organizational commitment has a positive influence on employee performance. It is also supported by research conducted by Ivano (2009), Rachmawati (2009), Rommy (2011), Azmi et al. (2014), and Safwan (2014). In contrast to research conducted by Darmawa et al. (2019) and Indarti et al. (2017), it is stated that organizational commitment does not significantly affect employee performance.

In the Serdang Bedagai Regency government, there are 47 RAOs, each of

which has an expenditure treasurer. The Spending Treasurer in the Serdang Bedagai Regency Government is 47 people, according to the number of RAOs in the Serdang Bedagai district government. These RAOs are scattered in several areas where the area's internet network connection has obstacles due to its remote location and access. Operating the information system is still less than optimal.

Information technology of an organization is used to improve the performance of individuals as members of the organization, which is expected to improve organizational performance. Burton et al. (2003) stated that the importance of using information systems as a performance link and the results are widely recognized at the level of analysis (Goodhue and Thompson, 1995), group (Dennis, 1993), and organization (Devaraj and Kohli, 2003). Previous research conducted by Goodhue and Thompson (1995) used the Technology to Performance Chain (TPC) model that examines task, technology, and individual components and the interaction of these three to the impact of user evaluation. This study provides empirical evidence that there is an effect of information technology on employee performance. Darwin (1999) also provides empirical evidence that computerization has a positive effect on employee performance. The results of this study are supported by Diana (2001), which proves that the use of information technology has a significant positive effect on the performance of accounting employees.

According to Davis (1986) in the Technology Acceptance Model (TAM) theory, it is explained that user perceptions will determine their attitudes in the usefulness of IT use. In TAM, it is illustrated that the acceptance of IT use is influenced by usefulness and ease of use. Usability and ease of use influence behavioral interest. Technology users will be interested in using technology (behavioral interest) if they find the

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technology system valuable and easy to use. Information system users will use the system more if the information system is easy to use. Conversely, if the information system is not easy to use (complicated), users will be less likely to utilize the information system.

In this study, researchers will test HR competencies, RMIS Implementation, Organizational Committees - performance to predict the impact of employee performance caused by information system technology by adding variables to the ease of use of information systems. The first consideration in this research is that information technology has been widely used in the Government sector, especially in the Serdang Bedagai District Government. The second consideration is that there has been a development of information systems, especially in the RMIS Finance application in the Serdang Bedagai Regency Government. It is currently happening where Indonesia's condition is experiencing a Corona Virus outbreak which has made the Government issue a Work From Home (WFH) policy for all employees, both private and private country. To facilitate inputting financial data into the Financial RMIS application, the government updates the Financial RMIS application online. RMIS Finance online makes it easy for the Spending Treasurer to carry out his primary duties and functions. Online Finance RMIS can be accessed anywhere with internet capacity so that it is not constrained when the WFH policy applies to the Expenditure Treasurer. The third consideration, research on the effect of using accounting information systems on employee performance with the moderating variable of ease of use of information systems, has not been widely carried out in the Government sector. The fourth consideration, because there are still some differences in previous research. Several studies reveal that there is an effect of the use of information technology on the individual performance of Goodhue and

Thompson (1995), (Darwin (1999) and Diana (2001), then the same results are also stated technology will improve performance (Chidambaram and Jones, 1993; Torkzadeh and Doll, 1999). Other results that are different from the research of Straub et al. (1985); Szajna et al. (1993) found that technology will reduce performance. There are even studies that reveal that technology does not affect performance (Gelderman, 1998).

Framework

Following the description of the background of the problem, literature review, and previous research, a conceptual research framework is prepared as follows:

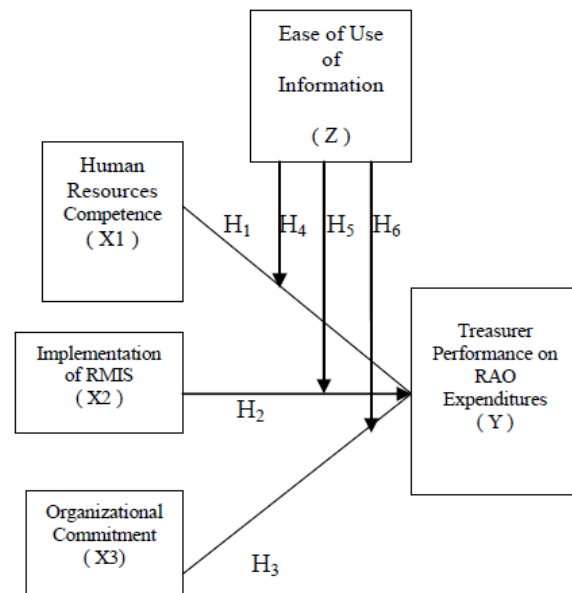


Figure 2 Conceptual Framework

H1: Human Resource Competence (X1) positively affects Treasurer Performance on RAO Expenditures (Y).

H2: RMIS implementation (X2) positively affects treasurer performance on RAO expenditure (Y).

H3: Organizational Commitment (X3) positively affects the Treasurer Performance of RAO Expenditures (Y).

H4: Ease of Use of Information Systems can moderate the Effect of Competence of Human Resources on Treasurer

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Performance of RAO Expenditures in Serdang Bedagai Regency.

H5: Ease of Use of Information Systems can moderate the effect of RMIS Implementation on Treasurer Performance of RAO Expenditures in Serdang Bedagai Regency.

H6: Ease of Use of Information Systems can moderate the effect of Organizational Commitment on Treasurer Performance of RAO Expenditures in Serdang Bedagai Regency.

This research's research is associative causality research aiming to determine the causal relationship between two or more variables (Lubis, 2016). The method used in this research is the survey method. The population in this study were the Expenditure Treasurers in all RAO in the Serdang Bedagai Regency Government, totaling 47 RAOs. The data collection technique used was a questionnaire (questionnaire). The technique of analyzing data in this study was the researcher used the SmartPLS 3.2.8 application program.

RESEARCH METHODS

RESULT AND DISCUSSION

Data Quality Testing (Outer Model Evaluation)

1. Convergent Validity Testing

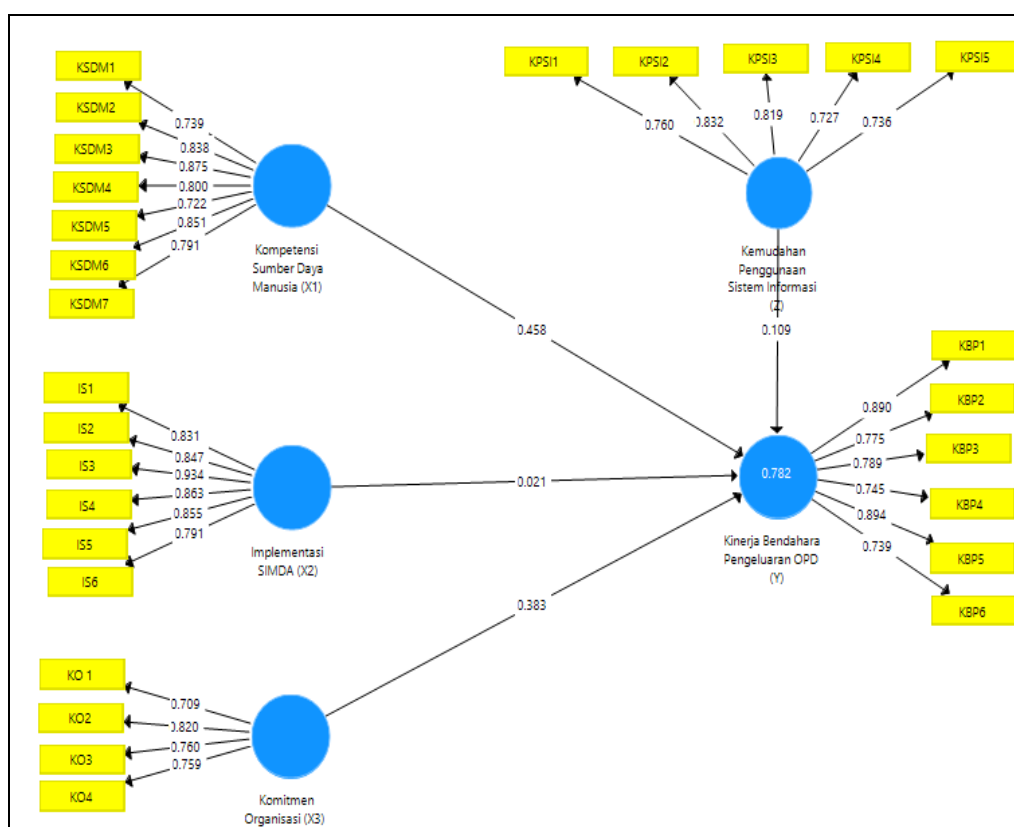


Figure 3 Display of PLS Algorithm Calculation Results Before Moderation Effects

Source: Data processing with SmartPLS 3.2.8.

The test results in Figure 3 and Figure 4 show that the loading factor value shown in the image above is >0.7 . It indicates that all loading factor values are

valid or all loading factor values have met the criteria in the rule of thumb to be suitable for use in this research and subsequent research.

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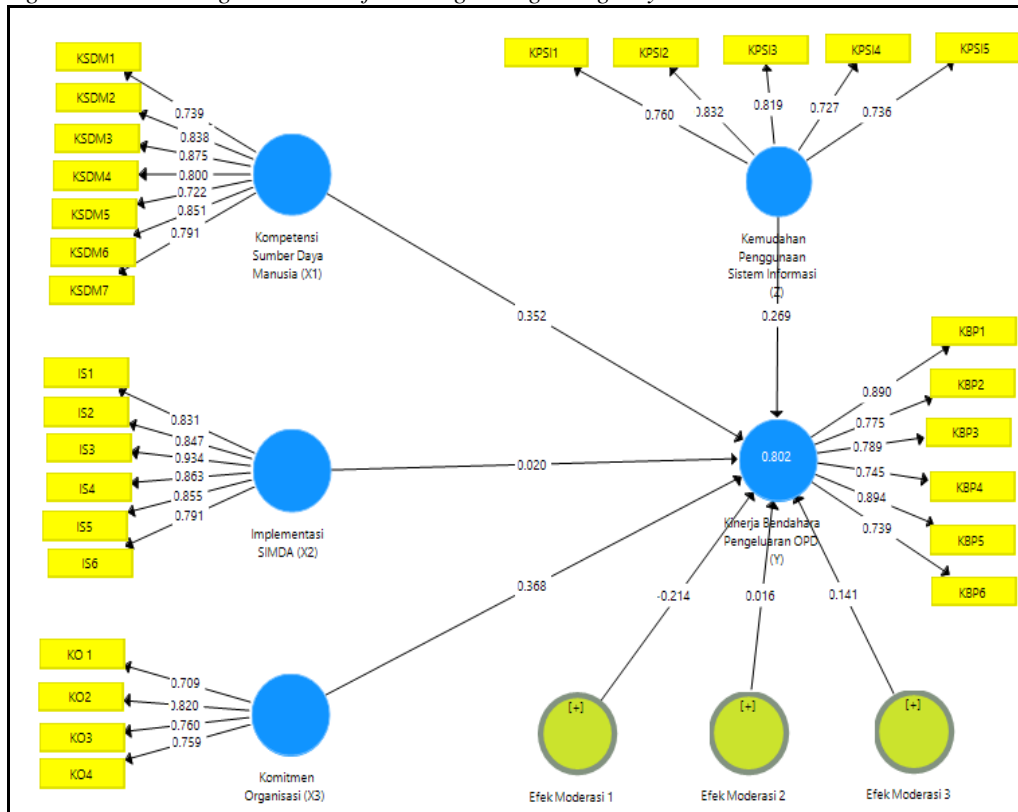


Figure 4 Display of PLS Algorithm Calculation Results Before Moderation Effects
Source: Data processing with SmartPLS 3.2.8.

The model has sufficient convergent validity seen from the AVE value; it is valid if the AVE value is more significant than 0.5. From the data processing, the following results were obtained:

Table 1: Average Variance Extracted (AVE)

Variables	AVE value	Information
X1	0,646	Valid
X2	0,731	Valid
X3	0,582	Valid
Z	0,603	Valid
Y	0,652	Valid

Source: Data processing with SmartPLS 3.2.8.

The results of the PLS Algorithm output in Table 1 show that the AVE values of all indicators for each construct have met the convergent validity. The AVE value of each construct in the table above has met the criteria > 0.50 . The table above concluded that there is a good correlation between the indicators and each construct, which means that more than 50% of the variance of these indicators can be explained. So the construct has met the convergent validity.

2. Discriminant Validity Testing

Table 2: Fornell-Lacker for Discriminant Validity

	X2	Z	Y	X3	X1
X2	0,855				
Z	0,569	0,776			
Y	0,544	0,819	0,808		
X3	0,676	0,753	0,791	0,763	
X1	0,441	0,895	0,826	0,683	0,804

Source: Data processing with SmartPLS 3.2.8.

Based on Table 2, it can be seen that the value of the square root of AVE and the correlation value of a latent variable (construct) with other constructs shows a more excellent value. It can be concluded that the results of the discriminant validity examination through the Fornell – lacker criteria for latent constructs have a valid discriminant validity value.

3. Reliability Testing

Table 3: Reliability Testing Results

Variables	Composite Reliability	Cronbach's Alpha	Result
X1	0,927	0,909	Reliabel
X2	0,942	0,927	Reliabel
X3	0,847	0,776	Reliabel
Y	0,918	0,892	Reliabel
Z	0,883	0,839	Reliabel

Source: Data processing with SmartPLS 3.2.8.

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The results of construct reliability testing presented in Table 3 show the Composite Reliability and Cronbachs Alpha values of all latent variables > 0.70. So that all manifest variables in measuring the latent variables in the estimated model are declared reliable. Thus the structural model testing (inner model) can be continued.

Testing Data Analysis Requirements (Inner Model Evaluation)

1. Endogenous Construct Variance at R-Square Adjusted Value

Table 4: Structural Model Evaluation

Endogenous (Construct)	Variable	R Square Adjusted	Information
Y		0,767	Kuat

Source: Data processing with SmartPLS 3.2.8.

Based on the results of the PLS Algorithm output in Table 4, it can be seen that the R-square value is 0.767. It shows that the influence of the variable human resource competence (X1), RMIS implementation (X2), and organizational commitment (X3) in producing RAO expenditure treasurer performance is 76.7%. In contrast, the remaining 23.3% is explained by other factors outside of this research model. The R-Squares value is 0.767, and it can be concluded that the model in this study is strong in indicating the relationship between variables (Ghozali and Latan, 2015).

2. Predictive Relevance (Q²)

The formula for calculating Q-square is as follows:

$$Q^2 = 1 - (1 - R_1^2)$$

$$Q^2 = 1 - (1 - 0,802) = 0,802$$

5. Testing the Effect of Moderation

Table 6: Moderation Effect Testing Results

Construct	Path Coefficients	T Statistic	P values	Information
X1 → Y	0,352	2,022	0,022	Significant
X2 → Y	0,020	0,146	0,442	Not Significant
X3 → Y	0,368	2,898	0,002	Significant
Z → Y	0,269	1,277	0,102	Not Significant
Z*X1 → Y	-0,214	1,895	0,030	Significant
Z*X2 → Y	0,016	0,167	0,434	Not Significant
Z*X3 → Y	0,141	1,023	0,154	Not Significant

Source: Data processing with SmartPLS 3.2.8.

Based on the calculation results, the Q-square value is 0.802, which shows that the Q-square value is more than 0 (zero), so in this study, the model deserves to be said to have a relevant predictive value.

3. Result Effect Size (f²)

The effect size calculation for moderation is as follows:

$$f^2 = \frac{R^2 \text{ Moderation Model} - R^2 \text{ Model Without Moderation}}{1 - R^2 \text{ Moderation Model}}$$

$$f^2 = \frac{0,802 - 0,782}{1 - 0,802}$$

$$f^2 = \frac{0,02}{0,198}$$

$$f^2 = 0,10$$

The effect size value in this study is 0.10, which indicates a small effect. Based on the above calculations, the Ease of Use of Information Systems variable as a moderating variable has a small or weak influence on the effect of the independent variable and the dependent variable in this study. The effect size is weak, so it will not affect the interaction effect (Ghozali and Latan, 2015).

4. Direct Effect Testing

Table 5: Direct Effect Testing Results

Construct	Path Coefficients	T Statistic	P Values	Information
X1 → Y	0,352	2,022	0,022	Significant
X2 → Y	0,020	0,146	0,442	Not significant
X3 → Y	0,368	2,898	0,002	Significant

Source: Data processing with SmartPLS 3.2.8.

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CONCLUSION

Based on the results of data analysis and research discussion, the following conclusions can be drawn:

1. Competence in human resources has a positive effect and significant on the treasurer performance of RAO expenditure of the Serdang Bedagai Regency Government.
2. The implementation of RMIS has no positive effect and not significant on the treasurer performance of OPD expenditure of the Serdang Bedagai Regency Government.
3. Organizational commitment has a positive effect and significant on the treasurer performance of RAO expenditure of the Serdang Bedagai Regency Government.
4. Ease of use of information systems moderates / strengthens the influence of human resources influence on the performance of the treasurer spending RAO Serdang Bedagai Regency Government.
5. Ease of use of the information system does not moderate / strengthen SIMDA implementation on the treasurer performance of RAO expenditure of the Serdang Bedagai Regency Government.
6. Ease of use of the information system does not moderate / strengthen organizational commitment on the treasurer performance of RAO expenditure of the Serdang Bedagai Regency Government.

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