

INFLUENCE OF COMPETENCE AND APPLICATION LOCAL GOVERNMENT INFORMATION SYSTEM (SIPD) ENCOURAGING THE QUALITY OF FINANCIAL MANAGEMENT AT THE REGIONAL SECRETARIAT OF WEST JAVA PROVINCE

Susanti^{1*}, Taufik Zulfikar², Zaenal Aripin³,

¹Master of Management, Sangga Buana University, Bandung, 40124, Indonesia, apssan80@gmail.com

²Master of Accounting, Sangga Buana University, Bandung, 40124, Indonesia, taufikzulfikar16@gmail.com

³Master of Accounting, Sangga Buana University, Bandung, 40124, Indonesia, Zaenal.arifin@usbypkp.ac.id

ABSTRACT

The purpose of this study was to find out how competence affects the quality of financial management, to find out how the application of local government information systems affects the quality of financial management and to find out how competence and application of local government information systems affect the quality of financial management at the Regional Secretariat of West Java Province. The method used is descriptive research, namely research that is used to analyze a research result but is not used to make broader conclusions. So there are independent variables and dependent variables. The data collection technique used was field research using a questionnaire with 95 respondents and library research. Based on the results of research conducted by the author, it can be seen that there is a positive influence between competence and the application of local government information systems in encouraging the quality of financial management at the Regional Secretariat of West Java Province. Meanwhile, based on statistical calculations using SPSS, the correlation coefficient obtained was 0.683 and the Coefficient of Determination was 0.467 or 46.7% and had a significance level of less than 0.05 so it was proven that competence and SIPD implementation had an influence on the quality of financial management at the Regional Secretariat West Java province.

Keywords : Competence, Local Government Information System, Financial Management

INTRODUCTION BACKGROUND

In order to implement good local governance, it must be supported by regional financial management in an orderly, efficient, economical, effective, transparent and responsible manner by taking into account the sense of justice, propriety, benefits for the community and compliance with the provisions of laws and regulations. To realize effective, efficient, and transparent Regional Financial Management, one form of evaluation is carried out through evaluation of regional financial management performance which aims to evaluate the ability of Regional Governments and all local government financial management parties in regional financial management in accordance with higher laws and regulations. In order to carry out regional financial management in a transparent and accountable

manner, the government utilizes technological developments that are currently developing very rapidly, the technology in the financial sector is the Regional Government Information System (SIPD). SIPD at the Regional Secretariat of West Java Province is entering its second year in managing regional budgets and expenditures, the application in the form of this web aims to improve and facilitate acceleration in the implementation of supervision and evaluation of public services of the West Java Provincial Government, but in carrying out this program is not easy, it must require cooperation and hard work from every part involved.

To keep up with modernization changes marked by the all-digital phenomenon of technological development, the life of the State Civil Apparatus (ASN) must be balanced with the development of human resources (HR) so that the impact can be managed properly.

Human Resources in this case humans as a force to make an organization or company can develop more. So the company is not enough just to get employees who are considered the most appropriate for their positions, but each employee must have high competence excellence as required in the job and no less important if the leader continuously strives for the career development of these employees to occupy the next position. The policy of the State Minister for State Apparatus Empowerment (Menpan), which among others emphasizes that competence is an important requirement and consideration in structuring the state civil apparatus (ASN). State apparatus resource management must be competency-based, which includes all aspects of human *resource management (human resources development)*, which includes, among others: recruitment, selection, appointment, placement, training, and employee development (training and development). So that human resources in government organizations can meet the requirements both in quality and quantity, so that they can carry out their duties and functions professionally.

The phenomenon that occurs in several bureaus within the Regional Secretariat of West Java Province is that there are still many assistant expenditure treasurers or financial managers who submit accountability reports (LPJ) that are not fixed in time, where the preparation and submission of LPJ assistant expenditure treasurers contain information, data flow and the use and presentation of documents carried out electronically. The results of PPK-SKPD Verification of administrative LPJ are many shopping transactions whose proof is not in accordance with the expenditure documented in the book or related report, so that due to finding discrepancies and / or incompleteness, the SKPD PPK requests improvements and / or improvements to the Treasurer of Auxiliary Expenditure in the Scope Bureaus of the Regional Secretariat of West Java Province.

PROBLEM STATEMENT

1. What is the competence, SIPD and Quality

of Financial Management within the scope of the Regional Secretariat of West Java Province?

2. How does competence affect the quality of financial management within the scope of the Regional Secretariat of West Java Province?
3. How does the implementation of SIPD affect the Quality of Financial Management within the Regional Secretariat of West Java Province?
4. How do competencies and SIPD affect the quality of financial management within the scope of the Regional Secretariat of West Java Province simultaneously?

RESEARCH OBJECTIVES

Based on the description of the background of the problem and the formulation of the problem above, the objectives of this study can be formulated as follows:

1. Analyze and review the competence, SIPD and Quality of Financial Management within the Regional Secretariat of West Java Province.
2. Analyze and review competencies affecting the Quality of Financial Management within the Regional Secretariat of West Java Province.
3. Analyze and review the SIPD affects the Quality of Financial Management within the Regional Secretariat of West Java Province.
4. Analyzing and reviewing competencies, SIPD affects the Quality of Financial Management within the Regional Secretariat of West Java Province.

LITERATURE REVIEW

The grand theory in this study is Management, the middle range theory used is Human Resource Management (HRM) and the applied theory in the study is the Local Government Information System (SIPD). The activities we do in everyday life are always related to each other, and these activities are a process called the management process. And the need for cooperation in carrying out these activities, the most important element in realizing that cooperation is management.

Management is unique in the order of knowledge because it has two characteristics, namely a science and an art. Management as a science began in 1900 when the era of scientific management had begun, this was marked by the launch of Frederick Winsland Taylor's (1856-1905) writing entitled "The Principles of Scientific Management" in 1911 in which the fundamental principles of scientific management were described (Wijaya & Rifa'I, 2016).

According to Hasibuan (2019), management is the science and art of managing the process of utilizing human resources and other resources effectively and efficiently to achieve one goal. While according to James. A.F. Stoner that what is meant by the understanding of Management is the process of planning, organizing, directing and supervising the efforts of members of the organization and the use of other organizational resources in order to achieve the goals of the organization that have been set. Based on some of the theories above, it can be said that management is a science or art in regulating the use of human resources and other resources to achieve a predetermined organizational goal effectively and efficiently.

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According to Edison, Anwar and Komariyah (2016: 142) Competence is the ability of individuals to carry out a job correctly and have advantages based on matters

concerning *knowledge*, skills, and attitudes. From the three definitions put forward by experts about competence, it can be concluded that competence is the ability and characteristics of a person in doing work or tasks based on knowledge, skills and behaviors possessed by individuals with effectiveness. The State Civil Apparatus Competency Standard hereinafter referred to as the ASN Competency Standard is a description of the knowledge, skills and behaviors required by a State Civil Apparatus in carrying out the duties of the position (Menpan RB Number 38 of 2017).

According to some experts, competence is the underlying characteristic of a person achieving high performance in his work. Employees who do not have enough knowledge will work intermittently and also result in waste of materials, time, and energy. According to Dunnetts in anonymous, skill is the capacity needed to carry out a series of tasks that develop from the results of training and experience.

According to Government Regulation Number 101 of 2000 article 3, states that competence is the ability and characteristics possessed by civil servants (PNS), in the form of knowledge, skills, and behavioral attitudes needed in carrying out the duties of their position. Assessment of competency achievement needs to be carried out objectively, based on the performance of employees in the organization, with evidence of their mastery of knowledge, skills, values and attitudes as a result of learning. One way to improve public services is to increase the effectiveness and efficiency of implementing *good government governance*. Basically, *good government governance* is often interpreted as good governance.

Good government governance is an implementation of solid and responsible development management in line with the principles of democracy and efficient markets, avoidance of misallocation of investment funds, and prevention of corruption both politically and administratively, carrying out budget discipline and creating legal and *political frameworks* for the growth of business

activities (Mardiasmo, 2018: 101). The concept of *E-Government* is applied with the aim that government relations both with the community and with business people can take place efficiently, effectively and economically. This is necessary considering the dynamic movement of society at this time, so that the government must be able to adjust its functions in the state, so that people can enjoy their rights and carry out their obligations safely and comfortably, all of which can be achieved by revamping the system of the government itself, and *E-Government* is one way. In addition, the purpose of implementing *E-Government* is to achieve good *governance*.

Advances in information technology have indeed changed the order of life of the nation and state, revolutionizing the way of life of society increasingly shifting from an industrial society to a knowledge-based society. The information age provides a huge scope to organize government activities through new ways that are innovative, better transparent and provide comfort to the public by providing services to the public that are integrated, interactive and imaginative.

Quality financial statements are financial statements presented by a reporting entity. The quality of regional financial statements presented must be in accordance with applicable accounting standards and display a quality needed by users of financial statements. The definition of financial statements according to Kasmir (2013: 7) is simply where the definition of financial statements is a report that shows the company's current financial condition or future period. The purpose and purpose of the financial statements show the financial condition of the company. The purpose of financial statements that show the company's current financial condition is the current condition. The current state of the company is the financial state of the company as of a certain date (for the balance sheet) and a certain period (for the income statement). Financial statements describe the company's financial posts obtained in a period.

Financial Statements according to PSAK No.1 (2015: 2) are as follows: Financial

statements are part of the financial reporting process. Complete financial statements typically include balance sheets, income statements, statements of changes in financial position (which can be presented in a variety of ways e.g., as cash flow statements, or statements of funds flows), notes and other statements and explanatory materials that are integral parts of the financial statements. It also includes schedules and additional information related to the report, for example, financial information on industry segments and geographies and disclosures of the effect of price changes. The Regional Government Information System (SIPD) was designed by the Ministry of Home Affairs as a purpose to justify the flow of stages of structuring regional plan documents in accordance with the requirements of laws and regulations.

BPKP as the bearer of the mandate to guide the implementation of the Government Internal Control System (SPIP) is in accordance with PP No. 60 of 2008 in improving SIPD referring to statutory requirements and applications for Planning and Budget management sourced from Permendagri Number 70 of 2019. The West Java Provincial Government has been practicing the SIPD Regional Government Data System since 2020 which previously used SIPKD.

The implementation of this SIPD is expected to improve the increasingly advanced bureaucracy, the realization of public information disclosure as mandated in Law Number 14 of 2008 concerning Public Information Openness which guarantees citizens to access public information is the minimum requirement that must be met from the Local Government Information System. *Good Governance* one of them concerns "transparency built on the basis of freedom of information flow; must carry out information disclosure" (Remaja 2017).

The purpose of managing SIPD is so that Regional Information Management can be carried out professionally as stated in Law Number 23 of 2014 that Regional Governments are required to provide Regional Government information (Regional development

information and Regional financial information) and can provide and manage other Regional Government information. In addition, the demands in the development planning process mandated by Law Number 25 of 2004 concerning the National Development Planning System, as well as public information disclosure make the Government motivated to innovate in development planning.

Quality financial statements are financial statements presented by a reporting entity that must meet several qualitative characteristics, namely relevant, reliable, comparable and understandable. As required in Government Regulation of the Republic of Indonesia No. 71 of 2010 concerning Government Accounting Standards. Basically, local government financial statements are assertions on the part of government management that present useful information for decision making and to show the reporting entity's accountability for the resources entrusted to it. Financial statements are mainly used to compare the realization of revenues, expenditures, transfers, and financing with a predetermined budget, assess financial condition, evaluate the effectiveness and efficiency of a reporting entity, and help determine its compliance with laws and regulations.

Research Paradigm

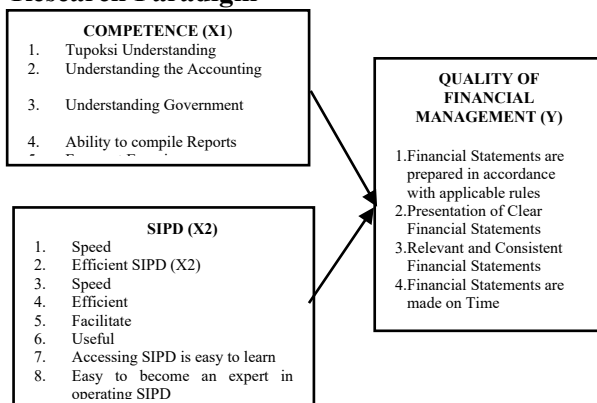


Figure 1. Research Paradigm

Research Hypothesis

Based on the Research Paradigm above, the author can draw the following hypotheses:

1. Partial competence has a positive effect on the quality of financial management.
2. Local Government Information System (SIPD) has a positive effect on the quality of financial management.
3. Competence and Local Government Information System (SIPD) simultaneously have a positive effect on the quality of financial management.

RESEARCH METHODS

Data Types and Sources

The type of data used in this study is primary data sourced from the results of questionnaire surveys distributed by researchers.

Population and Sample

The population in this study is financial managers or activity managers in the Regional Apparatus Work Unit of the Regional Secretariat of West Java Province is considered successful in compiling and presenting financial statements with the highest achievements in accounting, with a population of 120 financial managers or activity managers. So the number of samples became as many as 95 respondents.

Operational Research Variables

The variables in this study are Quality of Financial Management as a dependent variable, Competence (X1), Local Government Information System (X2) as an Independent variable, Quality of Financial Management (Y1).

Data Collection Methods

This study used primary data sources. Primary data conducted by distributing questionnaires, this research questionnaire is submitted directly to respondents or ask for help from one of the employees in each bureau to coordinate the distribution and collection of

questionnaires at the bureau. Questionnaire made in the form of google form.

Analysis Methods

This study uses the *Descriptive Statistical Analysis* method, which is used to analyze data by describing sample data that has been collected without making generally accepted conclusions. Which aims to find out the mean (mean) and standard deviation. The average value is obtained from the total amount of data then divided by the number of respondents. According to Sugiyono (2013).

$$\text{Sample mean } X = \frac{\sum x}{n}$$

Information:

X : Mean

$\sum$: Sigma (amount)

n : Number of respondents

Xi : The sum of x to i to x to n

To maintain the reliability and consistency of data in the results of this study, the author felt the need to conduct a data quality test. Test the quality of the data in this study using validity tests and reality tests.

In this study, the validity of the instrument was tested using the SPSS program with the *product moment method*. The validity test is carried out by looking at the correlation of the score of each statement item in the questionnaire with the total score. This correlation can also be calculated using the *Pearson Product Moment* formula, as follows:

$$r_{xy} = \frac{n \sum XY - (\sum X)(\sum Y)}{\sqrt{(n \sum X^2 - (\sum X)^2)(n \sum Y^2 - (\sum Y)^2)}}$$

information:

R = Koefisien Korelasi Product Moment

n = number of respondents

X = score for each item
statement

Y = total score of all
Items

According to Duwi Priyatno (2014), to determine whether the items of each instrument are valid or invalid, it can be done in two ways, namely:

1. Seen at the significance value. If the significance is less than 0.05 then the item is valid, but if the significance is more than 0.05 then the item is invalid.
2. Compare r count (pearson correlation value) with r table (obtained from table r). If the positive values and r count > r of the table, then the item can be declared valid. If r counts $\leq$ r table, then the item is declared invalid, r table at a significance level of 0.05 with a 2-sided test.

Data Quality Test

Test the quality of the data in this study using validity tests and reliability tests

Validity Test

This test is done to find out how careful an item is in measuring what it wants to measure. In this study, the validity of the instrument was tested using the SPSS program with the *product moment method*. According to Duwi Priyatno (2014), to determine whether the items of each instrument are valid or invalid, it can be done in two ways, namely:

1. Judging at the significance value.
If the significance is less than 0.05 then the item is valid, but if the significance is more than 0.05 then the item is invalid.
2. Compare r calculate (*pearson correlation value*) with rtable (obtained from table r). If the values are positive and rcalculate > rtable, then the item can be declared valid. If r counts $\leq$ r table, then the item is declared invalid, r table at a significance level of 0.05 with a 2-sided test.

Reliability Test

The technique used to measure reliability is the Cronbach Alpha technique. Reliability tests were conducted using the *Cronbach Alpha* method. In this method only valid items are included in the exam. To determine if the instrument; *Reliable* or not using the limitation of reliability less than 0.6 is not good, while 0.6 to 0.79 is acceptable and above 0.8 to 1 is good (has high concentration) (Duwi Priyanto, 2014).

Classical Assumption Test

In this study there are several classic assumption tests including:

Normality Test

The normality test aims to determine whether the data that has been collected is normally distributed or not. According to Ghazali (2017), there are two ways to predict whether residuals have a normal distribution or not, namely by graph analysis and statistical analysis. If the data spreads around the diagonal line and follows the direction of the diagonal line or histogram graph, this indicates that the distribution pattern is normal, then the regression model satisfies the normality assumption. And if the data spreads far from the diagonal line and/or does not follow the direction of the diagonal line or the histogram graph, this does not indicate that the distribution pattern is normal, then the regression model does not satisfy the assumption of normality. The basis for decision making from the non-parametric statistical analysis analysis of *the Kolmogorof-Smirnov Test (KS)* is that if the Sig value $> \alpha$, the residual value is normally distributed. Or vice versa.

Multicollinearity Test

This multicollinearity test is intended to test whether there is a high or perfect correlation between independent variables or not in the regression model. To detect a high correlation between independent variables can be done in several ways, one of which is by using *Tolerance* and *Variance inflation Factor (VIF)*. According to Ghazali (2017), tolerance measures the variability of selected independent variables that are not explained by other independent variables. So, low tolerance equals a high VIF value. The assumptions of *Tolerance and Variance Inflation Factor (VIF)* can be stated as follows:

1. If the $VIF > 10$ and the Tolerance value < 0.10 then multicollinearity occurs.
2. If $VIF < 10$ and Tolerance value > 0.10 then multicollinearity does not occur.

Heteroscedasticity Test

According to Priyatno (2013), heteroscedasticity test is a condition where there is an inequality of variance from residuals in the regression model. A good regression model requires the absence of heteroscedasticity problems. Heteroscedasticity causes the estimator to be inefficient and the value of the determination coefficient will be very high.

To detect the presence or absence of heteroscedasticity is to look at the pattern of dots on the *regression scatterplot*. If the points spread out in an unclear pattern above and below the number 0 on the Y-axis, heteroscedasticity does not occur. There are several methods that can be used for heteroscedasticity tests, namely the *Glejser Test*. This method is used by progressing the absolute value of the residual with each independent variable based on these results, if the level of significance (sig.) is more than $\alpha = 0.05$ then it can be concluded that the regression model does not contain heteroscedasticity.

Double Linier Regression Analysis

Multiple Regression Analysis is used to determine the effect between two or more independent variables with one dependent variable. This analysis is also to predict the value of the dependent variable if the value of the independent variable increases or decreases, and to determine the direction of the relationship between the independent variable and the dependent variable whether each independent variable is positively or negatively related.

Coefficient of Determination R²

The coefficient of determination test is used to measure how much influence all independent variables (X) together have on the dependent variable (Y). According to Priyatno (2013), determination analysis (R²) is used to determine how much the percentage of influence of the independent variable (X) simultaneously on the dependent variable (Y).

This coefficient shows how much of the percentage of variation of the independent variable used in the model is able to explain the variation of the dependent variable, or the independent variable used in the model does not explain the slightest variation of the independent variable. The value of the coefficient is between 0 and 1 and is indicated by the value of R where $0 < R$ use more than two independent variables. Then this number will be converted to the form of percent, which means the percentage of the contribution of the influence of the independent variable to the dependent variable.

Uji Hypothesis

Hypothesis Test is used to test the influence of the variables studied, in this study consists of partial testing and simultaneous testing.

Statistical Test t (Partial Test)

In this study researchers used an individual parameter significance test (t-test). Ghozali (2017: 98) stated that the statistical test t basically shows how far the influence of one independent variable (independent) individually in explaining the variation of the dependent variable (dependent). The test was carried out with a significance level of 5% ($\alpha=0.05$),

As a basis for decision making, the following testing criteria can be used:

- If the $t_{count} > t_{table}$ and the significance level $< \alpha$ (0.05), then the independent variable individually affects the dependent variable or H_0 is rejected and H_a is accepted.
- If $t_{count} \leq t_{table}$ and if the significance level is $\geq \alpha$ (0.05), then the independent variable (independent) individually has no effect on the dependent variable or H_0 is accepted and H_a is rejected.

Statistical Test F (Simultaneous Testing)

This test is used to determine whether the independent variable simultaneously affects the dependent variable. The test was conducted

using level 0.05. If the probability of significance > 0.05 , it is accepted and H_a is rejected. 2) If the probability of significance < 0.05 , it is rejected and H_a is accepted.

RESULTS AND DISCUSSION

Characteristics Responden

This characteristic to see respondents have a *background* like what in this study the background of respondents focused on age, gender, education, position and length of work can be described as follows:

Age Characteristics					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 25 year	11	11.6	11.6	11.6
	26-35 year	22	23.2	23.2	34.7
	36-45 year	40	42.1	42.1	76.8
	46-55 year	21	22.1	22.1	98.9
	> 55 year	1	1.1	1.1	100.0
	Total	95	100.0	100.0	

Education					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SMU	8	8.4	8.4	8.4
	D3	18	18.9	18.9	27.4
	S1	57	60.0	60.0	87.4
	S2	12	12.6	12.6	100.0
	Total	95	100.0	100.0	

Department					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Financial manager	53	55.8	55.8	55.8
	Other	42	44.2	44.2	100.0
	Total	95	100.0	100.0	

Length of Work					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 1 year	5	5.3	5.3	5.3
	1-10 year	30	31.6	31.6	36.8
	11-20 year	50	52.6	52.6	89.5
	> 20 year	10	10.5	10.5	100.0
	Total	95	100.0	100.0	

Descriptive Jawaban Responden					
Variabel	N	Minimum	Maximum	Mean	Std. Deviation
X1.1	95	2	5	4.38	.549
X1.2	95	2	5	4.14	.678
X1.3	95	2	5	4.05	.720
X1.4	95	1	5	4.21	.667
X1.5	95	2	5	3.89	.856
X1.6	95	3	5	4.44	.520
X1.7	95	1	5	3.82	.772
Average rating X1 (Kompetensi)				4.13	
X2.1	95	2	5	3.74	.841
X2.2	95	2	5	3.72	.679
X2.3	95	2	5	3.88	.581
X2.4	95	2	5	3.88	.599
X2.5	95	2	5	3.73	.591
X2.6	95	2	5	3.66	.594
X2.7	95	2	5	3.69	.864
X2.8	95	2	5	3.66	.662
Average score X2 (Application of SIPD)				3.74	
Y.1	95	2	5	3.76	.997
Y.2	95	1	5	3.31	.900
Y.3	95	2	5	3.89	.707
Y.4	95	2	5	3.98	.545

Y.5	95	2	5	3.96	.563
Y.6	95	1	5	3.56	.821
Y.7	95	2	5	4.08	.767
Y.8	95	2	5	4.11	.707
Y.9	95	2	5	4.12	.650
Average Grade Y (Quality of Financial Management)				3.86	
Valid N (listwise)	95				

Data Quality Test

Data quality tests are carried out to draw research conclusions in the form of answers or solving research problems which are made based on the results of the data testing process which includes: selection, collection and analysis of data. The conclusions obtained depend on the quality of the data being analyzed and the instruments used to collect the research data.

Validity Test

The validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that the questionnaire will measure. A measuring instrument is said to be valid if it can measure what it should measure. The results of data testing can be seen in the following table.

Variabel	Indicator	Alpha	Sig.	R hitung	R tabel	Keterangan
Competence (X1)	X1.1	0,05	0,00	0.742	0.202	Valid
	X1.2	0,05	0,00	0.713	0.202	Valid
	X1.3	0,05	0,00	0.722	0.202	Valid
	X1.4	0,05	0,00	0.622	0.202	Valid
	X1.5	0,05	0,00	0.624	0.202	Valid
	X1.6	0,05	0,00	0.449	0.202	Valid
	X1.7	0,05	0,00	0.572	0.202	Valid
SIPD (X2)	X2.1	0,05	0,00	0.718	0.202	Valid
	X2.2	0,05	0,00	0.704	0.202	Valid
	X2.3	0,05	0,00	0.815	0.202	Valid
	X2.4	0,05	0,00	0.781	0.202	Valid
	X2.5	0,05	0,00	0.761	0.202	Valid
	X2.6	0,05	0,00	0.672	0.202	Valid
	X2.7	0,05	0,00	0.744	0.202	Valid
Quality of Financial Management (Y)	X2.8	0,05	0,00	0.447	0.202	Valid
	Y.1	0,05	0,00	0.651	0.202	Valid
	Y.2	0,05	0,00	0.558	0.202	Valid
	Y.3	0,05	0,00	0.674	0.202	Valid
	Y.4	0,05	0,00	0.544	0.202	Valid
	Y.5	0,05	0,00	0.719	0.202	Valid
	Y.6	0,05	0,00	0.556	0.202	Valid
	Y.7	0,05	0,00	0.664	0.202	Valid
	Y.8	0,05	0,00	0.810	0.202	Valid
	Y.9	0,05	0,00	0.637	0.202	Valid

Reliability Test

Reliability Testing Table

Variabel	Cronbah's Alpha	Role of Thumb	Information
Competence (X1)	0,746	0,6	Reliabel
SIPD (X2)	0,848	0,6	Reliabel
Quality of Financial Management (Y)	0,812	0,6	Reliabel

Source : Processed Data, 2023

Based on the table above, it can be seen that the reliability coefficient of competency instruments shows cronbah's alpha *0.746*, the reliability of the instrument for implementing the Regional Government Information System (SIPD) shows cronbah's alpha *0.848* while the quality instrument of financial management shows cronbah's alpha *0.812*. So it can be concluded that the three instruments are reliable. An instrument is said to be reliable if it gives a cronbah's alpha value of > 0.60 .

Classical Assumption Test

In this study, the classical assumption tests used are normality tests, multicollinearity tests and heteroscedasticity tests.

Normality Test

In this study, the normality test can be seen from the *probability plot*, if the data spreads around the diagonal line, then the regression model meets the normality assumption. Whereas if the data spreads far from the diagonal line and or does not follow the direction of the diagonal line, then the regression model does not meet the assumption of normality. In this study, it appears in the graph and figure 1

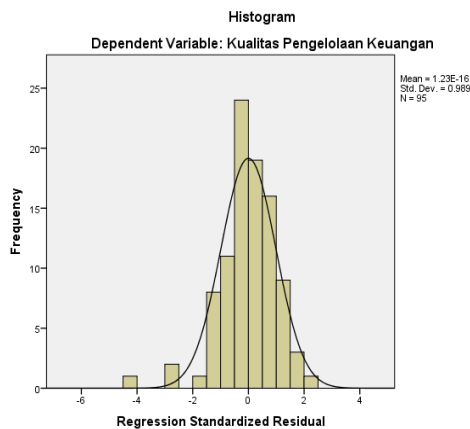


Figure 1. Normal Probability Plot

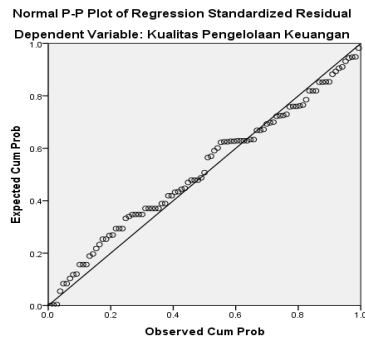


Figure 2. Normality Test Results
Tabel Uji Kolmogorof-Smirnov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		95
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.1272953
Most Extreme Differences	Absolute	.089
	Positive	.054
	Negative	-.089
Test Statistic		.089
Asymp. Sig. (2-tailed)		.061 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Based on the SPSS output table, it is known that the significance value of Asymp.Sig (2-tailed) of 0.061 is greater than 0.05. So

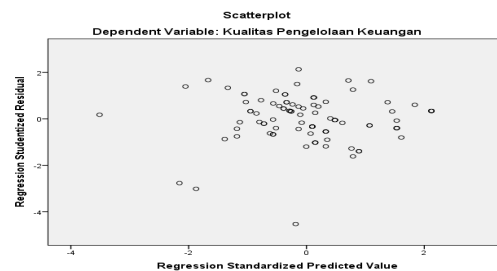
according to the decision making in the Kolmogorov-Smirnov normality test, it can be concluded that if the data are normally distributed, the normality requirements in the regression model have been met.

Multicollinearity Test

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	VIF
	B	Std. Error	Beta				
1	(Constant)	1.948	3.738	.521	.604		
	Competence	.824	.109	.584	.000	.969	1.032
	SIPD	.299	.087	.266	.001	.969	1.032

a. Dependent Variable: Quality of Financial Management

Heteroscedasticity Test



Scatterplot Image

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	6.060	2.434	2.490	.015
	Competence	-.184	.071	-.265	.011
	Application	.052	.057	.094	.357
	SIPD				

a. Dependent Variable: Abs RES

Double Linier Regression Analysis

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	1,948	3,738		0,521
	Competence	0,824	0,109	0,584	7,553
	SIPD	0,299	0,087	0,266	3,439

a. Dependent Variable: Quality of Financial Management

Based on data analysis using SPSS 24, the results of the regression equation are obtained as follows:

$$Y = 1,948 + 0,824X_1 + 0,299X_2$$

The regression equation above shows between the independent variable and the dependent variable partially, from the equation it can be concluded that:

1. The constant value of 1.948 means that if there is a change in the competency and SIPD variables (X_1 and X_2 values are 0), then the quality of financial management (Y) at the Regional Secretariat of West Java Province is 1.948.
2. The value of the competency regression coefficient (X_1) of 0.824 means that if the competency variable (X_1) increases by 1 assuming the SIPD variable (X_2) and constant (a) is 0 (zero), then the quality of financial management (Y) at the Regional Secretariat of West Java Province increases by 0.824. This shows that competency variables contribute to the quality of financial management, so that competence has a positive effect on the quality of financial management.
3. The value of the regression coefficient of the SIPD variable (X_2) is 0.299 meaning that if the SIPD variable (X_2) increases by 1 assuming the competency variable (X_1) and constant (a) is 0 (zero), then the application of SIPD in the Regional Secretariat of West Java Province increases by 0.299. This shows that the implementation of SIPD contributes positively to the quality of financial management, so that the greater the

application of SIPD, the better the quality of financial management.

Coefficient of Determination Analysis (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.683 ^a	.467	.455	3.161

a. Predictors: (Constant), Application of SIPD, Competence

Based on table 16, the R value (double correlation coefficient) of 0.683 shows the level of relationship between competency variables and the application of SIPD to the Quality of Financial Management by looking at the interpretation table, the value coefficient is in the range of 0.600 – 0.700 = strong. This means that the relationship between competency variables and the application of SIPD to the quality of financial management is strong.

The R² value (Coefficient of Determination) of 0.467 or 46.7% means that the competency variable (X_1) and the application of SIPD (X_2) together affect the quality of financial management (Y) while the rest is influenced by other variables outside the variable studied by 53.3%.

Hypothesis Test Statistical Test t (Partial Testing)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.948	3.738		.521	.604
	Competence	.824	.109	.584	7.553	.000
	SIPD	.299	.087	.266	3.439	.001

a. Dependent Variable: Quality of Financial Management

1. The results of hypothesis testing showed that the calculated t value for competence (X_1) was 7.553 with a significance of 0.000 while at the test level of 5% with df of 93 a table t value of 1.986 was obtained. ($t_{Table} = t(a/2; n-k) = t(0.05 / 2; 95-2) = (0.025, 93)$). So t_{count} of 7.553 > t table of 1.986 thus shows that there is a significant influence between competence on the quality of financial management (Y). then H_0 was rejected and H_1 was accepted, so the

hypothesis that the effect of competence on the quality of financial management was partially accepted.

- b . Hypothesis for the application of SIPD (X2) to the quality of financial management (Y), based on the test results of the calculated t value for the application of SIPD (X2) of 3.439 with a significance of 0.001 with t_{table} of 1.986. So t_{count} of 3.439 $> t_{table}$ of 1.986 then there is a significant influence between the application of SIPD (X2) on the quality of financial management (Y). then H_0 is rejected and H_2 is accepted, so that the application of SIPD (X2) affects the quality of financial management (Y) partially accepted.

Statistical Test F (Simultaneous Testing)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	804.114	2	402.057	40.236	.000 ^b
	Residual	919.318	92	9.993		
	Total	1723.432	94			

a. Dependent Variable: Quality of Financial Management
b. Predictors: (Constant), Application of SIPD, Competency

Based on table 4.15 The joint effect between competence (X1) and the application of SIPD(X2) is a calculated f value of 40.236 with sig. $0.000 < \alpha = 0.05$. Sig value. smaller than $\alpha = 0.05$ indicates the acceptance of the hypothesis that states competence, the application of SIPD has a significant effect on the quality of financial management jointly or simultaneously. And the calculated f value is 40.236 $>$ the table f value is 3.10.

H_0 's conclusion is rejected and H_a is accepted, meaning that there is a significant effect of competence (X1) and Application of SIPD (X2) to the Quality of Financial Management simultaneously.

CONCLUSION

Based on the results of the research analysis can be concluded as follows:

1. Competence, partial implementation of SIPD has a positive effect on the Quality of Financial Management at the Regional Secretariat of West Java Province;

2. Competence has a positive effect on the Quality of Financial Management at the Regional Secretariat of West Java Province.
3. The implementation of SIPD has a positive effect on the Quality of Financial Management at the Regional Secretariat of West Java Province.
4. The competence and implementation of SIPD have a positive effect on the Quality of Financial Management at the Regional Secretariat of West Java Province.

SUGGESTION

To improve the Quality of Financial Management at the Regional Secretariat of West Java Province, it is better to apply Government Accounting Standards and Internal Control Systems by improving the quality of human resource competencies that really have high competence and integrity so that they understand the standards and rules that have been set.

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