ANALYSIS OF THE FACTORS WHICH INFLUENCE THE PERFORMANCE OF REGIONAL FINANCIAL PERSONNELS IN THE SAMOSIR DISTRICT ADMINISTRATION WITH WELFARE ALLOWANCE AS THE MODERATING VARIABLE

Sherli Adinita, Rina Bukit, Tapi Anda Sari Lubis
Universitas Sumatera Utara
sherli.adinita@gmail.com

The objective of the research was to analyze the influence of Regional Government Accounting System Understanding, competency, financial administration, and regional government property management on the performance of regional financial personnel simultaneously and partially and to examine and analyze welfare allowance in moderating the correlation of regional government accounting system, competency, financial administration, and regional government property management with the performance of financial personnel. The research used associative causal quantitative method. It also used survey approach by distributing questionnaires to regional financial personnel in the Samosir District Government. The population was 151 financial personnel at 38 SKPDs, and the samples were taken by using census sampling technique. The data were analyzed by using multiple linear regression analysis and residual test. The result of the research showed that simultaneously regional government accounting system, competency, financial administration, and regional government property management had significant influence on the performance of financial personnel. Partially, regional government accounting system and regional government property management had positive and significant influence on the performance of financial personnel. Welfare allowance was able to mediate the correlation of regional government accounting system, competency, financial administration, and regional government property management with the performance of financial personnel.

Keywords: Regional Government Accounting System Understanding, Competency, Financial Administration, Regional Government Property Management, Welfare Allowance, Performance of Regional Financial Personnel

I. INTRODUCTION

1.1. Background research

The performance of regional government is currently a public spotlight because it is considered not able to show good results to be perceived by the public. The government is said to have a good performance if able to manage the government well so as to provide prosperity to the community as a whole. Good performance is also reflected in sound financial management.

Regional financial management in the current reform era is subject to various regulatory changes over time. The change is a series of how a Regional Government can create good governance and clean government by doing good governance of government finance. The success of a regional development can not be separated from the aspect of financial management in governance with good management and is largely determined by the ability or competence of the financial management officers that can be seen from several indicators such as the Decision of regional regulation of regional income and expenditure budgets (APBD) and changes in revenue and expenditure budget (P-APBD) on time, implementation of activities in accordance with the planning, recording and administration, accountability, correct and timely accountability submission, realization of revenues and
regional expenditures, low remaining more budget calculations (SiLPA), able to complete the semiannual and annual financial reports SKPD in accordance with the time stipulated and the delivery of Regional Government Financial Report (LKPĐ) on time.

The Samosir District Government as one of the regional government areas consisting of several SKPD are required to perform good financial management and enforce the established rules. From 2004 to 2014 Samosir District still receives Fair With Exception Opinion (WDP) and 2015 get Opinion Not Giving View (TMP) from the Supreme Audit Agency (BPK).

As for the cause of Samosir District has never received a WTP opinion due to the weaknesses found BPK-RI among others in the year 2014 the weaknesses in the preparation of financial statements, among others, administration and management of unregulated regional finance, realization of expenditure, administrative security, physical and legal assets that have not been sufficient, and in 2015 found an inadequate presentation of financial statements where there is a difference in data between LKPD 2015 data with SIMDA data and the difference of data in SKPD Financial Report with LKPĐ, recording system, exporting and depreciation of property and equipment are not adequate, the unpreparedness of Regional government in applying accrual based accounting due to the limited ability of human resources owned by Regional government.

Based on the weaknesses found by BPK-RI on the Regional Government Finance Report of Samosir District in 2014 and 2015 above indicates that the financial manager in Samosir District still has not carried out its duties and responsibilities optimally, where the regional government if it wants to get a good opinion in general supported by the performance of good Regional financial manager.

This research uses welfare allowance as a moderating variable. In accordance with Government Regulation no. 58 of 2005 on Regional Financial Management which states that Regional governments may provide additional income to civil servants on the basis of objective considerations with due regard to Regional financial capacity and obtaining DPRD approval in accordance with legislation. In this case the additional income referred to in the form of welfare allowance provided to the manager of Regional finances based on the workload carried out. Welfare Allowance can increase work capacity because with the provision of decent welfare allowance the financial manager will feel rewarded for the performance that has been done.

Based on the description of the research background and the phenomena that occur above, researchers interested in conducting research with the title “Analysis of Factors Which Influence the Performance of regional financial personnel in The Samosir District Administration with Welfare Allowances as the Moderating Variables”.

1.2. Formulation of the problem

Based on the background that has been described above, then the research problem formulated as follows:

a. Are regional government accounting system understanding, competence, financial administration and regional government property management influence the performance of regional financial personnel in Samosir District either partially or simultaneously

b. Are welfare allowance able to moderate the relationship between regional government accounting system understanding, competence, financial administration and regional government property management with the performance of regional financial personnel in Samosir District
1.3. Research purposes
The purpose of this research is
a. Knowing and analyzing the influence of regional government accounting system understanding, competence, financial administration and regional government property management on the performance of regional financial personnel of Samosir District
b. Knowing and analyzing welfare allowance is able to moderate the relationship between regional government accounting system understanding, competence, financial administration and regional government property management with the performance of regional financial personnel of Samosir District

1.4. Benefits of research
The benefits of this research are
a. For the researcher, it is hoped that this research can be used as a tool to increase the insight and knowledge about the influence of factors of regional government accounting system understanding, competence, financial administration and regional government property management on the performance of regional financial personnel
b. For Regional government, in this case the Regional Government of Samosir District is expected to contribute in an effort to improve the performance of regional financial personnel of the Regional Government of Samosir District
c. For academics and researchers further expected to add or enrich the results of research and can be used as a reference for further researchers.

II. THE LITERATURE AND DEVELOPMENT OF HYPOTHESES

2.1. Performance of regional financial personnel
The performance of regional financial personnel is a result achieved, the achievements shown, the ability to work apparatus / employee of Regional financial management through indicator which has been specified in executing each stage of financial management in accordance with predetermined standard or requirement like rule of law and other regulation in regional financial management. Performance of regional financial personnel is also the result of work in quality and quantity achieved by an apparatus / employee of Regional financial management in carrying out each stage in financial management in accordance with the responsibility given. (Soleh dan Rochmansjah, 2010)

2.2. Regional government accounting system understanding
Regional government accounting system is part of the regional financial management which is a series of procedures ranging from the process of data collection, recording, pengikhtisaran, up to financial reporting in the framework of accountability of the implementation of APBD that can be done manually or computer applications (Nordiawan, dkk, 2007)

2.3. Competence
One of the basic considerations for appointing employees in financial management based on Permendagri No. 13 of 2006 is in terms of competence, especially emphasizing on the application of skills, knowledge and attitudes according to established performance standards. The definition of competence is based on a Decree issued by the Head of the State Personnel Agency (BKD) No. 46A Year 2003 Date November 21, 2003 is the ability and characteristics of a Civil Servant (PNS) in the form of knowledge, skills, and attitudes that are required to conduct professional duties professionally, influenceively and efficiently.
2.4. Financial administration

Financial administration is an integral part of the process of Regional Financial Management, either according to Government Regulation No. 58 of 2005 on Guidelines for Regional Financial Management. The description of the regional financial administration covers the following matters:
   a) the general principle of Regional financial administration;
   b) implementation of Regional financial administration;
   c) the administration of receipts; and
   d) the administration of expenditure.

2.5. Regional government property management

What is meant by regional assets / property is all regional wealth whether purchased or obtained at the expense of the Regional Revenue and Expenditure Budget (APBD) or derived from other legal acquisitions, either movable or immovable along with its parts or units which may be assessed, calculated, measured or weighed including animals and plants except money and other securities (PP No. 58 Tahun 2005). The regional government property management includes several stages: planning of goods needs, budgeting, procurement, distribution (including storage), use, maintenance and deletion.

2.6. Welfare Allowance

Based on Government Regulation No. 58/2005, the Regional Government may grant additional income to civil servants on the basis of objective considerations with respect to the financial capacity of the regions and obtain the approval of the DPRD in accordance with the provisions of legislation, in order to improve employee welfare based on work performance, working conditions and professional scarcity.

III. CONCEPTUAL FRAMEWORK AND HYPOTHESES

3.1. Conceptual Framework

The conceptual framework of this study can be illustrated in Figure 3.1, as follows:

Gambar 3.1. conceptual framework
3.2. Research Hypothesis

Based on the formulation of the problems in this study, the hypothesis is proposed as follows:

1. Regional government accounting system understanding, competence, financial administration and regional government property management had positive influence simultaneously and partially to performance of regional financial personnel at Samosir District Government.

2. Welfare allowance are able to moderate the relationship between regional government accounting system understanding, competence, financial administration and regional government property management with the performance of regional financial personnel at the Samosir District Government.

IV. RESEARCH METHODOLOG

4.1. Types of research

This type of research is a causal research (Causal Research) with the aim to identify the causal relationship between variables.

4.2. Location and Time of Study

The location of research is at each SKPD in the Regional government of Samosir District.

4.3. Population and Sample Research

The population in this study are officials and officials of SKPD who are involved in financial management in 38 (thirty eight) SKPDs of Samosir District Government, Budget User/Power of Attorney User (PA/KPA) as well as the goods user, Finance Administration Official (PPK-SKPD ), Expenditure Treasurer and Treasurer of Goods.

4.4. Method of collecting data

The type of data used in this study is qualitative data in the form of primary data. The procedure of collecting data by using census method (saturated) and to get data from respondent, hence used research instrument in the form of questioner.

4.5. Operational Definition and Variable Measurement

<table>
<thead>
<tr>
<th>Variables</th>
<th>Definition of Research Variables</th>
<th>Variable Measurement</th>
<th>Measurement Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance of regional financial personnel (Y)</td>
<td>Performance of regional financial personnel (Y) is the result obtained and the achievement shown by showing the ability of work owned by the apparatus / staff of Regional financial manager in carrying out its main task and function (TUPOKSI) in accordance with the standard that has been determined based on the legislation and other rules in regional financial management. (Rochmansjah, dkk, 2010)</td>
<td>Assessment indicators: 1. Quality of Work 2. Quantity of Work 3. Timeliness 4. Working ability 5. Working Commitment</td>
<td>Interval</td>
</tr>
<tr>
<td>Regional government accounting system understanding (X1)</td>
<td>Regional Government Accounting System is a set of procedures, ranging from the process of data collection, recording, pengikhtisaran, up to financial reporting in order to account the execution of APBD that can be done manually or using computer applications (Nordiawan, dkk, 2007)</td>
<td>Assessment indicators: 1. Accounting Procedures 2. Double Entry Listing System 3. Accrual Accounting Procedures</td>
<td>Interval</td>
</tr>
</tbody>
</table>
### Variables Definition of Research Variables Variable Measurement Measurement Scale

<table>
<thead>
<tr>
<th>Variables</th>
<th>Definition of Research Variables</th>
<th>Variable Measurement</th>
<th>Measurement Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Competence (X&lt;sub&gt;2&lt;/sub&gt;)</td>
<td>Ability and characteristics of a financial manager in the form of knowledge, skills, integrity and honesty are high in managing Regional finances (Rochmansjah, dkk, 2010)</td>
<td>Assessment indicators: 1. knowledge 2. skill 3. attitude</td>
<td>Interval</td>
</tr>
<tr>
<td>Financial Administration (X&lt;sub&gt;3&lt;/sub&gt;)</td>
<td>Financial administration is a systematic administration performed in the financial sector in accordance with applicable provisions starting from the administration of revenue, expenditure and accountability both at SKPD level and SKPKD level (PP No. 58 Tahun 2005)</td>
<td>Assessment indicators: 1. APBD Management Policy 2. Administration of Receipts and Expenditures</td>
<td>Interval</td>
</tr>
<tr>
<td>Regional government property management (X&lt;sub&gt;4&lt;/sub&gt;)</td>
<td>Management of regional assets / property is the management carried out on the wealth of the region either purchased at the expense of the Regional Revenue and Expenditure Budget or derived from other legitimate acquisitions either movable or immovable (PP No. 58 Tahun 2005)</td>
<td>Assessment indicators: 1. Plan the needs of the goods 2. Supervision and control of Regional government property management 3. Accountancy and reporting of regional property 4. Impact of Regional government property management</td>
<td>Interval</td>
</tr>
<tr>
<td>Welfare Allowance (Z)</td>
<td>Welfare Allowance (Z) is the allowance received by an employee in the form of a financial outside of a fixed salary to increase the income of an employee as measured by the workload performed by each employee (PP No. 58 Tahun 2005)</td>
<td>Assessment indicators: 1. Determination of Welfare Allowance 2. Compatibility with workload 3. Impact of welfare benefit receipts</td>
<td>Interval</td>
</tr>
</tbody>
</table>

### 4.6. Data analysis method

Data analysis methods used to test the hypothesis is by multiple linear regression, using SPSS software. Multiple linear regression analysis model in this research is:

1. Multiple regression analysis, to answer the first hypothesis. Regression model used is:
   \[ Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon \ldots (1) \]

2. Residual test, to answer the second hypothesis. The model used is:
   \[ Z = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon \ldots (2) \]
   \[ | e | = \beta_5 Y \ldots (3) \]

**Keterangan**:
- \( Y \) = Performance of regional financial personnel
- \( \beta_0 \) = Constants
- \( X_1 \) = Regional government accounting system understanding
- \( X_2 \) = Competence
- \( X_3 \) = Financial Administration
- \( X_4 \) = Regional government property management
- \( Z \) = Welfare Allowance
- \( \beta_1, \beta_2, \beta_3, \beta_4 \) = regression coefficients
- \( \beta_5 \) = Regression coefficient of moderating variable
- \( \epsilon \) = error
- \( | e | \) = Absolute Residual Value
V. RESULT ANALYSIS AND DISCUSSION

5.1. Descriptive statistic

The description obtained from the answers to the questionnaire about the research variables that can be seen in Table 5.1 Descriptive Statistics, is:

<table>
<thead>
<tr>
<th>Table 5.1. Descriptive Statistics Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
</tr>
<tr>
<td>------------------------------</td>
</tr>
<tr>
<td>Regional government accounting system understanding</td>
</tr>
<tr>
<td>Competence</td>
</tr>
<tr>
<td>Financial Administration</td>
</tr>
<tr>
<td>Regional government property management</td>
</tr>
<tr>
<td>Welfare Allowance</td>
</tr>
<tr>
<td>Performance of regional financial personnel</td>
</tr>
</tbody>
</table>

Source: research results, 2017

5.2. Data Quality Test

Data quality test is done by using validity and reliability test. The test results show that each item statement has value greater than the table value, it means all statement items in each research variable is valid and Cronbach Alpha value of each research variable has a value greater than 0.7, meaning that the questionnaire used in research is reliable.

5.3. Classic assumption test

The classical assumption test is normality test, multicollinearity and heteroscedasticity. Test results show that distributed data is balanced and normal, does not experience multicollinearity and does not occur heteroscedasticity.

5.4. Hypothesis Testing First

Hypothesis testing is done by coefficient of determination ($R^2$), statistical test $F$, $t$ test statistic, and residual test.

a. Coefficient of Determination ($R^2$)

<table>
<thead>
<tr>
<th>Table 5.2 Koefisien Determinasi ($R^2$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model Summaryb</td>
</tr>
<tr>
<td>Model</td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), BMD, SAPD, Penata, Kompetensi
b. Dependent Variable: Kinerja
Source: research results, 2017

The value of adjusted $R$ square ($R^2$) is equal to 0.679 or 67.9%, meaning that 67.9% performance factors of Regional financial managers can be explained by regional government accounting system understanding, competence, financial administration and regional government property management and the rest of 0.321 or 32.1% can be explained by other factors not included in this study.
b. Statistical Test F

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regression</td>
<td>9.087</td>
<td>4</td>
<td>2.272</td>
<td>75.544</td>
</tr>
<tr>
<td></td>
<td>Residual</td>
<td>4.120</td>
<td>137</td>
<td>.030</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>13.207</td>
<td>141</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Kinerja
b. Predictors: (Constant), BMD, SAPD, Penata, Kompetensi
Source: research results, 2017

The value of F arithmetic 75.544 is greater than the value of F table 2.44 and the significance value of F 0.000 is smaller than the value $\alpha = 0.05$, it can be concluded the proposed hypothesis is accepted. This means simultaneously (comprehensively) regional government accounting system understanding, competence, financial administration and regional government property management have an influence on to variable of performance of regional financial personnel at significance level $\alpha = 5\%$.

c. Statistical Test t

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>1.347</td>
<td>.183</td>
<td>7.374</td>
</tr>
<tr>
<td></td>
<td>SAPD</td>
<td>.080</td>
<td>.033</td>
<td>2.422</td>
</tr>
<tr>
<td></td>
<td>Kompetensi</td>
<td>.364</td>
<td>.064</td>
<td>5.702</td>
</tr>
<tr>
<td></td>
<td>Penata</td>
<td>.169</td>
<td>.042</td>
<td>3.997</td>
</tr>
<tr>
<td></td>
<td>BMD</td>
<td>120</td>
<td>.058</td>
<td>2.209</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Kinerja
Source: research results, 2017

Based on the above table shows that:
Each variable of regional government accounting system understanding, competence, financial administration and regional government property management has a value of t arithmetic greater than t table 1.997, berkoefisien regresi positive value and each variable has a value of significance smaller than the level of significance $\alpha = 0.05$, hence can be concluded hypothesis proposed accepted. This shows that the variables of Regional government accounting system understanding, competence, financial administration and regional government property management partially have a significant positive influence on the performance of regional financial personnel; Based on the hypothesis test that has been done, then the result of regression equation research is as follows:

$$Y = 1.347 + 0.080 \times X_1 + 0.364 \times X_2 + 0.169 \times X_3 + 0.120 \times X_4$$

The equation shows that the variables $X_1$, $X_2$, $X_3$, and $X_4$ have positive regression coefficients. This indicates that the correlation between variables of Regional government accounting system, competence, financial administration, and regional government property management with the performance of regional financial personnel is positive hence can be concluded higher / good variable of accounting system of Regional government, competence, administration of finance, and management of property area then the higher / good performance of regional financial personnel at the Regional Government of Samosir District
5.5. Second Hypothesis Testing

Residual Test

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>.793</td>
<td>.256</td>
<td>3.102</td>
</tr>
<tr>
<td></td>
<td>Kinerja</td>
<td>-1.119</td>
<td>.057</td>
<td>-.173</td>
</tr>
</tbody>
</table>

a. Dependent Variable: ABMOD
Source: research results, 2017

Based on the residual test results above, it can be formulated in the form of equation as follows:

$$|e| = 0.793 - 0.119 \times Y$$

The result of the residual test shows that the significance level of 0.040 is smaller than $\alpha = 0.050$ and the regression coefficient is -0.119 so it can be concluded that the welfare variable variable is moderating variable which can moderate the relationship between regional government accounting system understanding, competence, financial administration, and regional government property management with the performance of regional financial personnel.

5.6. Discussion of Research Results

The results of the first hypothesis testing concluded that simultaneously and partially variable regional government accounting system understanding, competence, financial administration, and regional government property management have a significant positive influence on the performance of regional financial personnel. This shows regional government accounting system understanding, competence, financial administration, and regional government property management are the factors that can support the improvement of Regional financial management performance at the Regional Government of Samosir District. The results of the second hypothesis testing concluded that welfare allowance are able to moderate the understanding of accounting systems of Regional government, competence, financial administration, and regional government property management with the performance of regional financial personnel in the District Government of Samosir.

VI. CONCLUSIONS, LIMITATIONS AND SUGGESTIONS

6.1. Conclusion
1. Regional government accounting system understanding, competence, financial administration, and regional government property management simultaneously have a significant influence to the performance of regional financial personnel at Regional Government of Samosir District. Partially, regional government accounting system understanding, competence, financial administration, and regional government property management have a significant positive influence on the performance of regional financial personnel at the Regional Government of Samosir District.
2. Welfare allowance are able to moderate regional government accounting system understanding, competence, financial administration, and regional government property management with the performance of regional financial personnel at the Regional Government of Samosir District.
6.2. Limitations of Research
1. This research uses survey method in the form of questionnaire and do not do interview directly. This results in data obtained only through written instruments, so misperception of questions can occur;
2. This study does not consider other variables that may affect the performance of financial managers in the Regional Government of Samosir District;
3. The sample used is limited to Budget User, PPK-SKPD, Expenditure Treasurer and Treasurer of Goods, so there is a possibility of opinion that is not represented in this research.

6.3. Research Suggestion
1. The next researcher who wants to examine the performance of financial manager is suggested to add and consider other variables that are suspected to have an influence on the performance of regional financial personnel such as organizational culture;
2. The next researcher is expected to increase the number of research respondents so that the information obtained from the research results can be better represented.
3. The Government of Samosir District to improve the performance of regional financial personnel to be optimally advised for:
   a. still provides an opportunity for financial managers to attend training related to the Regional government accounting system, financial administration and regional government property management
   b. Samosir District government needs to do the placement of competent apparatus according to educational background and expertise, and directing employees to be more maximal in carrying out their duties and responsibilities, especially in administration process of APBD implementation until accountable done and improve method of management of property of area
   c. Better balance the welfare allowance between employees, especially financial managers, where the treasurer receives welfare allowance based on the class while the expenditure treasurer receives welfare allowance based on the inherent functional position.

DAFTAR PUSTAKA
Erlina, Rambe, Rasdianto 2015, Akuntansi Keuangan Daerah, Salemba Empat, Jakarta.
Republik Indonesia, Peraturan Pemerintah Nomor 58 Tahun 2005 Tentang Pengelolaan Keuangan Daerah.
-----------------------------, Peraturan Menteri Dalam Negeri Nomor 13 Tahun 2006 Tentang Pedoman Pengelolaan Keuangan Daerah, Jakarta
Rochmansjah Heru dan Soleh Chabib, 2010. Pengelolaan Keuangan dan Aset Daerah, Fokusmedia, Cetakan Pertama, Bandung