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Influence Analysis Factors on the Performance of Work Unit at the Regional Government Binjai Financial Management by Region as Moderating Variable

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Abstract:

The Objective of this research was to know and analyze the influence of Managerial Role, Communication, Human Resources, Quality, and Reinforcing Facility on SKPD (Regional Work Unit), Performance and the Impact of Regional Management as the moderating variable on the correlation of Managerial Role, Communication, Human Resources Quality, and Reinforcing Facility with SKPD Performance. The research conducted in Binjai City Administration of North Sumatera. The population and samples were 47 SKPD, taken by using census method. The data gathered by using questionnaires and the hypothesis tested by using multiple linear regression analysis and residual test analysis which were aimed to examine the influence of moderating variable. The result of the research showed that, simultaneously, Managerial Role, Communication, Human Resources Quality, and Reinforcing Facility had an active and significant influence on the performance of SKPD. Partially, managerial role, human resources quality, communication and the reinforcing facility had a positive and major influence on SKPD Performance. Regional Financial Management could not moderate the correlation of Managerial Role, Communication, Human Resources Quality, and Reinforcing Facility with SKPD Performance. Regional Financial Management could not reduce the correlation of Managerial Role, Communication, Human Resources Quality, and Reinforcing Facility with SKPD Performance.

Keywords: *Managerial role, communication, human resources quality, reinforcing facility, regional financial management, SKPD Performance*

1. Introduction

Law (UU) No. 22 The year 1999 on Regional Government revised by the Act No. 32 of 2004 and amended by legislation (Decree) No. 3 of 2005 and Law No. 25 on Financial Balance between Central and Local Government revised the Act No. 33 of 2004, became the first milestone of regional autonomy. Regional autonomy is an effort to empower the region in local decision making about the management of its resources by the interests, priorities, and potential of the area. With the granting of regional autonomy counties and municipalities, financial management entirely in the hands of local governments.

Financial management of the country and region in Indonesia has undergone many changes or improvements in line with the spirit of the government financial management reform to achieve the success of regional autonomy. It characterized by the release of a package of legislation in the field of state finances and regulations for derivatives, which also has undergone many revisions and improvements. Some of the provisions relating to the implementation of regional autonomy that has issued is a package of legislation on state financial sector namely Law No.17 of 2003 on State Finance Law, 1 of 2004 on State Treasury and Law No. 15 A review of 2004 on the Management and Accountability of State Finance. In order do implement the laws and financial area of State has issued rules implementation in the form of Government Regulation (PP), among others PP 20 of 2004 on the Government Work Plan, PP 21 of 2004 on the Work Plan and Budget of State Ministry / Institution, and PP 71 of 2010 on Government Accounting Standards (SAP). Specifically, address financial management issued Government Regulation No. 58 of 2005 on Regional Financial Management. As a follow-up, PP 58 In 2005, the Minister of the Interior has issued a decree of the Minister of Home Affairs (Regulation) No. 13 The year 2006 regarding Guidelines for Financial Management, and the latter has revised with Regulation No. 59/2007 on the Amendment of Regulation No. 13/2006 on Regional Financial Management Guidelines. This law specifically governing the financial management guidelines for a new area, the direction of the reform of the financial governance of the country and region. A very fundamental change in this regulation is shifting function Ordonancing Agency or department / bureau of Finance to any local work units (SKPD), and on education, as an accounting entity is obliged to prepare financial statements on education as well as confirmation that the Spending Treasurer Functional Officer. Furthermore, regarding the financial management policy is inseparable from the policy of decentralization and regional autonomy that performed with emphasis on the consequences of the relationship between the central

government and local governments. Law - Law No. 32 of 2004 on Regional Government in Lieu of Law No. 22, 1999 give a fillip to the reference or referral organization of the local government where the law refers to the improvement of the efficiency, effectiveness, accountability and transparency of public sector financial management that can be seen from both the income and expenditure.

Financial management is a good area to be supported by the role of the manager, or the user's power budget, and quality tablespoons of good order in the business Pena Asus Haan area have high accuracy and accountability. Also, the communication and means of support in each SKPD also is one dimension that is no less important in the management. With the role of the manager is right then the public budget allocation is reflected in local revenue budget (APBD) can be allocated to the public interest. Based on the research background, the authors are interested in doing research with the heading "Factors Affecting Performance The Local Government Unit of Binjai City Government With Financial Management As Moderating Variables." As for the factors is the role of Manager, Communications, Human Resources Quality and Supporting suspected of supporting Performance Tool Work Unit (SKPD) Government Binjai North Sumatra Province.

1.1. Formulation Problems

1. What is the Role Manager, Communications, Human Resources Quality and Supporting influence simultaneously and partially on the performance SKPD on governance Binjai?
2. Is the Fiscal Management can Moderating relationship between Role Manager, Communications, Human Resources Quality and Performance Supporting the Government on education at Binjai?

1.2. Research Purposes

1. To identify and analyze the role of Manager, Communications, Human Resources Quality and Supporting simultaneously and partially on the performance SKPD on governance Binjai.
2. To determine and analyze the Fiscal Management can Moderating Relationship between Role Manager, Communications, Human Resources Quality and Performance Supporting the Government on education at Binjai

1.3. Benefits of Research

1. Science: Results of this study are expected to be useful for the addition and development of science that can later use as input and the reference and comparison in the study further by subsequent researchers.
2. The object under study: This study is expected to be used as input and ideas for consideration by the Regional Government of Binjai in policy making to control and understand the area of the financial accounting system and financial management on the performance of PRSP Binjai City Government in particular.
3. Researcher: This study is expected to be useful to increase knowledge, especially in the field of public sector accounting and depth of knowledge in the field of financial accounting area in understanding the Influence Factors affecting the performance of SKPD in Binjai City Government with financial management as the moderating variable.

1.4. Originality

This study is a modification of researchers Arisonaldi Sibagariang (2013) which examines Influence drive quality HR, Communications, Supporting and Organizational Commitment Performance Against SKPD (Empirical Study On the City of Sibolga). The difference of this study with previous research are:

1.4.1. Variable Research

Independent variables by replacing the variable with a variable Organizational Commitment and Role Manager using Financial Management as a moderating variable.

1.4.2. Time Research

There is at the location and time of the research that the previous studies were in Kabupaten Sibolga in 2013 whereas in this paper described site was in government Binjai North Sumatra Province in 2014.

1.4.3. Research Samples

Samples tested in this study is used as much as 52 SKPD of Binjai City Government. While in Research Previously used as many as 32 units SKPD

2. Literature Review

2.1. Role Manager

The role of executives in financial management, performance-oriented for their decentralization. Decentralization in the financial management area is a mainly administrative decentralization, delegation of authority and execution up to the level of the hierarchy and the lowest delegation. Furthermore, financial managers the area it self-authorized within limits set out in the financial management system of the area, but has some wisdom and power as well as certain responsibilities in terms of the nature and the quality of services and services are the responsibility of the manager's role in the respective SKPD (Coralie, 1987 in Rohman, 2007). Task Manager can describe various "parts" or set of behaviors or actions that composed that mean for a position (Mitzberg, 1973, in Herminingsih,

2009). The method also explained that the manager has 3 (three) roles through the authority and status in the discharge of duties in carrying out the tasks entrusted, among others:

1. The role of interpersonal. That a manager must be able to act as the forehead, leader, and liaison (liaison).
2. Role informational. That a manager must be able to act as a monitor, a conduit of information and as a spokesperson.
3. The role decision. from the manager can serve as an entrepreneur, disturbance handler, resources allocator and negotiator.

Communication

Furthermore, Communication is information flows freely from top to bottom or vice versa (Suranto, 2005). In the area of financial management in an SKPD, excellent communication and smoothly between Budget Users with subordinates or vice versa is needed in the perception to prepare and formulate and implement well the work plan to be achieved by SKPD. With good communication in line then all components in SKPD can systematically work in the same direction, namely to increase the productivity of agency (Suranto, 2005). If there is a misunderstanding in SKPD, particularly in the area of financial management will pose an adverse impact on education is bad for performance. Financial management will not run properly without good communication between leaders and subordinates. So that's why good communication and smooth it always is fostered in government agencies, one of which by involving officials and staff in formulating and deciding something decisions or matters important role in the agency, especially particular about financial rea in SKPD.

2.2. The Quality of Human Resources

According to Nasution (2008), Man is an asset that will manage existing resources within the organization that needed a real human quality. Human resources if viewed regarding quality has two capabilities, namely: 1) Hard Skill namely academic ability of a person. 2) Soft Skill namely capacity to adjust to the environment, especially in the workplace or organization. Both of the above capabilities needed for human resources in mobilizing and developing the organization. According to Azhar (2007) that "Human resources is a pillar of the primary buffer and drive the organization to realize the vision and mission and objectives of the organization." Human resource is a critical element of the organization. Therefore it must be ensured human resources should manage as possible to contribute optimally to the achievement of organizational goals.

Research conducted by Azhar (2007) about the factors that influence the success of the adoption of Regulation No.13 of 2006 In Banda Aceh City Government concluded that the quality of human resources positive significant effect on the application of Regulation No.13 of 2006. The higher the quality of human resources, the more high-performance SKPD and conversely the lower the quality of human resources, the lower the performance also on education.

It can conclude that human resources are the power of human thought and work is still stored in itself that needs to be nurtured and tapped and developed to be best utilized for the welfare of human life.

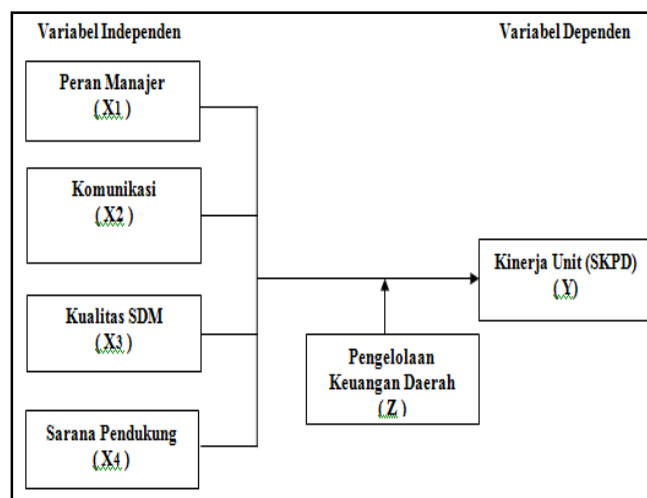


Figure 1: Conceptual framework

3. Research Methodology

This study can be regarded as causal research (causal), which is to look at the relationship of several variables is uncertain. This study will be known whether Role Manager, Communications, Human Resources Quality and Supporting independent variables influence simultaneously and partially on SKDP performance as the dependent variable environment of the city administration Binjai with Financial Management as a variable moderatingnya.

The study conducted at the Regional Work Units (SKPD) in Kota Binjai government with a one-year research period, namely the period 2012 - 2013. The population in this study are all working units (SKPD) in the city government of Binjai with number 52 SKPD comprising from, 7 Body, 16 Division, Office 15, 9 and 5 Office of Technical Institute of Government Office. Penelitian data sources obtained directly from the source. Data on the Role Manager, personal communication, HR Quality, Supporting, Financial Management and Performance of SKPD collected through respondents using a questionnaire research instruments in the form of a closed answer.

3.1. Operational Definition Measurement Scale Indicators

Research Variables	Operational Definition	Indicator	Scale Measurement
Role Manager (X₁)	Role Manager is a User Authorization Budget in the form of sustainable management activities with strategic planning and financial control within the SKPD.	Planning essential goals and objectives; operational planning; budgeting; control and measurement; and reporting and analysis	Scale Interval
Communication(X₂)	One media interaction to express an idea, an idea or opinion that is useful in supporting the implementation of the tasks and responsibilities given to SKPD.	Communication is individualism and emotional control, power distance, cognitive complexity, provide feedback, as well as oral and written reports	Scale interval
Quality Human Resources (X₃)	The ability of members of SKPD in carrying out their duties according to the educational background, training the respondents, an understanding of their functions, the readiness to make changes in Financial Management	Productivity, attitudes, and behaviors, communications and relationships	Scale Interval
Supporting Facilities (X₄)	The fulfillment of such a device to used in carrying out the task and jobs such as the availability of computers and software related to the needs SKPD	Completeness and readiness of computer devices such as Hardware, Software, and Brainware.	Scale Interval
Financial Management Unit Local Government Unit (Z)	SKPD mechanism or a way to manage wealth or power-source resources in achieving the goals of education	1) Planning (Planning), 2) Formulation and Determination of the budget (an activity of budget implementation), 3) The implementation of the budget (Activity budget implementation). Accountability (Budget monitoring and control).	Scale Interval
Performance units of local government unit (Y)	Size in assessing the performance of an employee or human resources available in the public service SKPD	planning, investigation, coordination, evaluation, supervision, staffing, negotiation, representation and overall performance	Scale Interval

Table 1: Variable Operational Definition

3.2. Research Methods

Models and data analysis techniques in this study using multiple linear regression approaches. For the validity of the results of multiple regression analysis first tested the quality of observation instruments, data normality test, and classical assumption. Multiple linear regression analysis models in this study can be formulated as follows

$$Y = b_0 + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$$

And testing mederating, with models Analisia moderating as follows:

$$Z = b_0 + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e \dots (1)$$

$$|e| = B_0 + b_1 Y \dots (2)$$

Where :

Y = Performance Unit

(SKPD)

b₀ = Constant

b₁, b₂, b₃, b₄ = Regression Coefficients

X₁ = Role Manager

X₂ = Communications

X₃ = Human Resources Quality

X₄ = Supporting

Z = Financial Management

Area

e = error term

|e| = Regression residuals

4. Results and Discussion

4.1. Research Hypothesis Testing

1. Significance Simultaneous Test (Test - F)

F test to test the simultaneous effect between the independent variable on the dependent variable. The assumption in the decision to test F is as follows:

- Ho: $b_1 = 0$, Role Manager, Communications, HR Quality, Supporting no effect simultaneously on the Performance of SKPD in the City of Binjai in North Sumatera.
- Ho: $b_1 \neq 0$, Role Manager, Communications, HR Quality, Supporting simultaneous effect on SKPD performance at the City of Binjai in North Sumatera

	Model	Df	F	Sig.
1	Regression	4	49.155	.000
	Residual	41		
	Total	45		

Tabel 2: Value Output ANOVA^b.

From the results of this output table 5:13 above, the results of ANOVA test obtained F-count equal to 49.155 larger than F-table (41; 0,05) = 2.59, the probability level sig = 0.000 < α = 5%, thus the hypothesis H1 accepted, meaning states Role Manager, Communications, Human Resources Quality and Supporting simultaneous positive and significant impact on the performance of SKPD.

Coefficients(a)				
Model		Unstandardized	t	Sig
		Coefficients		
		B		
1	(Constant)	9.072	2.811	.008
	PeranManajer	.730	6.243	.000
	Komunikasi	.139	2.540	.015
	KualitasSDM	.245	2.026	.049
	SaranaPendukung	.247	2.035	.048

Tabel 3: Value of Coefficients

Based on test results 5:17 moderating in the table above shows a negative coefficient of -0.059 parameters but not significant because sig 0281 > α = 0.05. The results concluded that the financial management declared not as moderating variable.

5. Conclusions and Recommendations

Simultaneous Role Manager, Communications, HR Quality, Supporting powerful and significant impact on the performance of SKPD of Binjai City Government. The results of this study are consistent with the results of research Warisno (2009). While the results of this study partially state that:

- a. Role Manager somewhat active and significant impact on the Performance of SKPD Binjai. The results support the research Septrya (2013).
- b. Communication somewhat active and meaningful impact on the Performance of SKPD Binjai. The results support the research Sibagariang (2013).
- c. HR Quality somewhat active and meaningful impact on the Performance of SKPD Binjai. The results support the research Kartika, et al. (2013).
- d. Supporting somewhat active and meaningful impact on the performance of SKPD Binjai. The results support the research Mustafa, et al. (2010).

Financial Management can not moderate the relationship between the role of Manager, Communications, HR Quality, Supporting the SKPD in Government Performance Binjai. The results support the research Fitri (2008).

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