

DETERMINANTS OF REGIONAL FINANCIAL MANAGEMENT PERFORMANCE IN EAST LOMBOK REGENCY GOVERNMENT

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Abstract

The background phenomenon of this study is to look at the factors that influence performance of regional financial management in East Lombok Regency Government. The aims of this research is examine and prove the influence of competence, organizational commitment, organizational culture and motivation, on performance of regional financial management in East Lombok Regency Government. Sample in this research using the method of purposive sampling. The samples as much is 297 people. Those consisted were taken of User budget (PA), managing the technical activities Officer (PPTK), officials administering finance (PPK-SKPD) and Treasurer of spending and receipts. Data obtained by disseminating a questionnaire and analyzed using multiple linear regression. The results showd that competence, organizational commitment, organizational culture, and motivation, positive and significant influenced the performance of regional finance management in East Lombok Regency Government. The implication of this research was that improvements to the regional finance management apparatus can be done by increasing competence, organizational culture, organizational commitment, and motivation.

Keywords: Regional Financial Management Performance, Competence, Organizational Commitment, Organizational Culture, Motivation

1. Introduction

The performance of the officers/officials of financial management is very important in government organizations. This is because, officers/officials /Finance Manager apparatus is a public servant in the area of financial management geared to the interests and welfare of the community. Performance is a condition that must be known and communicated to the relevant parties, to determine the level of achievement of results associated with the vision of an agency assigned to an organization and to know the positive and negative impacts of an operational policy are taken. With information about the performance of a government agency, it will be taken the necessary measures such as correction of the policy, straighten main activities and main tasks of the organization, material planning, and determine success rates (the percentage of achievement of the mission) to decide a course of action and other -other (Safwan et al. 2014). In general, the performance of the performance achieved by the organization in a given period. Performance can be determined only if the individual or group that has success criteria previously set. Success criteria such as goals or specific targets to be achieved. Without a goal or target, the performance of a person or organization may not be known because there is no benchmark.

The performance of public sector organizations in managing the finances of a benchmark is achieved opinion on the financial statements. The phenomenon that occur over the years, that the Supreme Audit Agency (BPK) always give opinions Fair With Exceptions (WDP) to the financial statements of Local Government (LKPD) District East Lombok. WDP achieved on LKPD East Lombok, should be a serious concern for local financial managers apparatus, so that does not happen again repeated findings. This is in line with research results Handayani (2012), which states that there is still LKPD and LKPD who gets WDP of the BPK due to the low quality of the financial management of the country / region.

Financial management implemented in an integrated system embodied in the Regional Budget (APBD) which is set each year by the Regional Regulation (Perda). This is reflected in the budget of direction and purpose of the service and development to be done within one fiscal year. Budgets have been prepared in accordance with the norms and principles of budget transparency and accountability,

budget discipline (efficient, effective, timely and accountable), justice budget (use should be allocated equitably for the benefit of the entire community), efficient and effective (should be best utilized to improve the service and welfare of the community).

Budgets (APBD) are the basis of financial management within one (1) year budget. Financial management in East Lombok refers to performance-based budgeting scheme to continue to pour across the aspirations of the people working to realize the vision and mission of local government for the welfare of the people. Composition and allocation of revenues and expenditures of local government as outlined in the budget will have an impact on economic growth, social welfare and public trust as the owner. Local governments as a steward will act mindfully, wisely for the benefit of society. Public confidence is public confidence in local government (steward), that the government will in good faith in managing local finances and not take the opportunity to make a profit dishonestly, providing the best service to the public, has standardized a good job based on the laws and regulations, integrity and carry out its promises, openness in communicating the required information.

Financial management related to financial management area is one of the strategic function. Financial management is intended to allow the district to increase public services and improve social welfare in accordance with the objectives of regional autonomy. Regional autonomy provides space for local governments to explore the potential of the area, making equitable development through programs that are equitable and democratic activities, and motivate community participation in order to achieve common prosperity. Welfare society can be achieved through improved quality of service, empowerment of the community and regional competitiveness. Maintenance of local government through the management functions which include planning, organizing, implementation and supervision, which means that there must be carried out professionally and in the achievement of the objectives of the organization effectively and efficiently (Bangun 2009).

The theory explains that the goal setting, performance-related purposes, where a clear and specific goal lead to better performance (Locke, 1968). This means that with the specific purpose of the performance can be improved, the purpose of which is difficult when accepted yield higher performance than easy goals, and feedback to produce higher performance than no feedback (Robbins, 2008: 239). The purpose of financial management, namely, to support the creation of various elements of

indivisibility activity and any level in the organization, in order to achieve the ultimate goal of the organization. Positive behavior occurs if there are efforts in achieving the objective of mutual support and respect among the general objectives of the organization and conduct of operational management. And here lies the importance of the evaluation of the achievement of targets and objectives of the organization was created, so that the management is not only motivated to achieve performance targets specified in the work plan, at the same time also perform corrective action based on the strategic importance of a public sector entity. In realizing the goal public sector entities / organizations, Required human resources / personnel manager of financial performance is good.

Performance of human resources / a good financial manager apparatus is not in spite of several factors that influenced them, one of which is the competence of human resources of the organization (local government). Performance of human resources / personnel manager of finance is something that is very important for local governments, so that financial managers are required to have competence and qualifications appropriate to the post, so as to carry out a public service to the community. High competence of personnel managers will encourage local finance officials to complete the work more carefully, timely and do our best to achieve a better performance on the job (Safwan et al. 2014). This is due to the competence of the officials concerned are able to perform the tasks assigned to him. It is expected that employees with high competence will improve the performance of financial management area are included in obtaining the best BPK opinion that WTP (unqualified). Safwan et al. (2014) and Pandaleke (2016) in research proves that, competency significantly influence the performance of the apparatus. temporary Research by Dhermawan et al. (2012) obtained different results, which the researchers concluded that competence has no significant effect on performance.

Another important factor to keep in mind regarding the performance of the local financial management, organizational commitment. Employees who have a high level of commitment will result in optimal performance. Until the organization is required to have employees who have committed (Mranani and Karyati, 2012). Organizational commitment is required as one of the indicators of employee performance. Employees with high commitment are expected to show optimum performance. Some studies have linked organizational commitment among others, Mranani and Karyati (2012), Hadong and Amos (2014), and Respatiningsih and Sudirjo (2015) and obtained the same result, namely,

organizational commitment and significant positive effect on performance. But the results of research Dalmy (2009) Abdullah and Arisanti (2010) and Pandaleke (2016) found different results i.e, that there is no effect of organizational commitment on performance.

Other variables are also thought to have an effect on the performance of regional financial manager is, the organizational culture. Organizational culture is a very important component in improving the financial performance of the apparatus manager (Supiatin, 2012). Research Supiatin (2012) concluded that there is no significant influence of organizational culture on performance of the apparatus. Ahmad research (2012), Uddin et al. (2013), as well as research of Omoniyi and Salau (2014) obtained the same result, namely, organizational culture has a significant effect on the performance of the organization. However Abdullah and Arisanti study (2010) found that there was no influence of organizational culture on organizational performance.

In addition to the above three factors motivation also thought to have an influence on the performance of regional financial manager. Motivation is a condition in which one's personal desire to encourage individuals to undertake certain activities in order to achieve a goal (Handoko, 2005).Safwan et al. (2014) in his research suggests that, with the motivation that is owned by the government greatly affect the performance of the financial management area, is due to motivation either owned by government officials in performing their duties will give a strong impulse to complete the task given either by superiors and it is the duty of the apparatus itself, because without a good motivation, the work provided by the apparatus is also not good because without motivation, the project made no desire to get it done. Research from Dalmy (2009), Mranani and Karyati (2012) and Safwan et al. (2014) showed similar results that motivation significantly influence the performance, while Dhermawan et al. (2012) obtained different results, where researchers found that motivation does not have a significant effect on performance.

As expressed earlier that, The performance of the officers/officials of financial management is very important in government organizations. This is because, the officers/officials of the financial manager is a public servant in the area of financial management geared to the interests and welfare of the community. the successful performance of the authorities managing the regional finance is very

important, not least for the East Lombok regency government, it is necessary to identify factors that can support the successful performance of the regional finance manager apparatus.

The difference in this study with previous research that the originality is in this study, the researchers tried to combine variable competencies, organizational commitment, organizational culture and motivation on previous studies did not take place simultaneously. These variables, which are used by previous researchers there are still inconsistencies in the results of research (research gap). Based on the inconsistency of the result, then a further research is needed to reexamine and improve understanding of the impact of competencies, organizational commitment, organizational culture and motivation on the performance of financial manager.

This research was motivated by research of Safwan et.al (2014), who studied the effect of the competence and motivation on the performance of financial management at local government district of Pidie Jaya. differencethis study with previous research is the variable that is built, the research and the research object. In addition, based on the reality of the phenomenon of performanceFinancial management is currently developing in government Lombok east, the East Lombok regency had never received an unqualified opinion (WTP), it indicates still less maximal performance of financial manager and in Fiscal Year 2015 Government of East Lombok return is the only district / city governments in West did not get an unqualified opinion (www.mataram.bpk.go.id),

The low performance of financial management personnel in East Lombok regency government can also be seen from the reach of the realization of financial implementation of the program / activity budget of the District. East Lombok, where up to three quarters of fiscal year 2015 (January / September 2015), the financial realization is still below 50 percent, that is, the amount of 48.78 percent of the target of 80 per cent (LAKIP Government District. Lombok Timur 2015).Based on the above background, the authors are interested in doing research titled "Analysis of Regional Financial Management Performance Determinants In East Lombok regency government". Based on the above background, the authors are interested in doing research titled "Analysis of Regional Financial Management Performance Determinants In East Lombok regency government". This study aimed to test the influence of competence, organizational commitment and motivation on performance of regional finance manager in East Lombok Regency Government.

2. Theoretical Framework And Hypothesis Development

2.1. Stewardship Theory

Stewardship theory is part of the agency theory, the theory that describes the situation where the management is not motivated by the goals of the individual but aimed more at their main objectives for the benefit of the organization (Donaldson and Davis, 1991). This theory has a psychological base that has been arranged, in which the executive as steward motivated to act in a manner best suited principal desire. In addition, the behavior will not leave steward steward organization for attaining the goals of the organization. In theory Stewardship, management will behave according to common interests. When the interests of steward and owner / principal is not the same, the steward will seek to work together rather than against it. Steward find common interests and behave in accordance with the owner's behavior is rational judgment as steward rather look at efforts to achieve organizational goals (Donaldson and Davis, 1991).

2.2. Goal-Setting Theory

The theory of goal setting (goal setting theory) is a theory of cognitive motivation based on the premise that people have needs that can be remembered or thought of as goals (outcomes) or target (goals) are expected to be reached. Goal setting theory suggests a link between the objectives and the performance of one's duties (Bryan and Locke, 1967). This theory is also based on the assumption that the behavior of people has specific purposes and goals guide and support the individual's ability to perform a particular action (Locke and Latham, 1990).

Goal setting theory suggests that difficult and specific goals produce higher performance level than without goals (Robbins, 2006). This means that if an individual work by regulations of the organization, the effort to achieve that goal is also great. Regulation will be more likely to achieve if the destination specified in accordance with the values of employees. Based on the above description, it is assumed that in order to achieve good performance there must be compatibility between organizational objectives and individual goals. Usually the purpose of the organization is set up in the rules of the organization, while the individual goals tailored to the particular motivation is influenced by individual factors.

2.3. Competence

BKN Head Regulation No. 8 Year 2013 Standard Drafting Guidelines on Managerial competence of civil servant, defines the competencies are characteristics and ability of work that covers aspects of knowledge, skills and attitudes appropriate assignments and/or Office function. Competence is the qualifications required by a person to perform an activity correctly (Rai, 2008). According to Spencer and Spencer (1993), competency is an underlying characteristic of an individual associated with the results obtained on the job.

2.4. Organizational Commitment

According to Robbins (2009), organizational commitment is a condition in which an employee in favor of a particular organization and its goals and wishes to maintain membership in the organization. Meyer, JP, Allen, NJ and Smith, CA (1998) in Pandaleke (2016), defines commitment as a desirable quality organisasi (desired quality) to be maintained among employees. So Organizational commitment is the belief in the values of the organization, are willing to do our best for the sake of the organization, and the desire to remain a member of the relevant organization specified by an employee of the organization.

2.5. Organizational Culture

According Mangkunegara (2005), organizational culture is a set of assumptions developed within the organization that became the guiding principles of conduct for its members to address the problems of external adaptation and internal integration. The existence of organizational culture will make it easier for employees to adapt to the work environment and help employees to determine what action should be carried out in accordance with the values that exist in the organization. Robbins (2003) in Gultom (2014) states that organizational culture refers to a system of meanings that are shared by members that distinguishes the organization from other organizations, while according Cushway (1998) in Kuniawan and Prastiwi (2011) states that , organizational culture is a system of the organization and will affect the way work is done and how employees behave. Based Permenpan no. 39 In 2012, the work culture is the attitude and behavior of individual state apparatus that is based on values that are believed to be true and has been the nature and habits and carrying out the day-to-day work.

2.6. Motivation

Motivation is a condition in which a private individual wishes to encourage a certain desire to achieve the goal (Handoko, 2001). Motivation is something that raises motivation or morale (Manulang 1994). Motivation is also defined as a willingness to work optimally in achieving the goals of the organization that is affected by the ability of the business to satisfy some individual needs (Robbins, 2003).

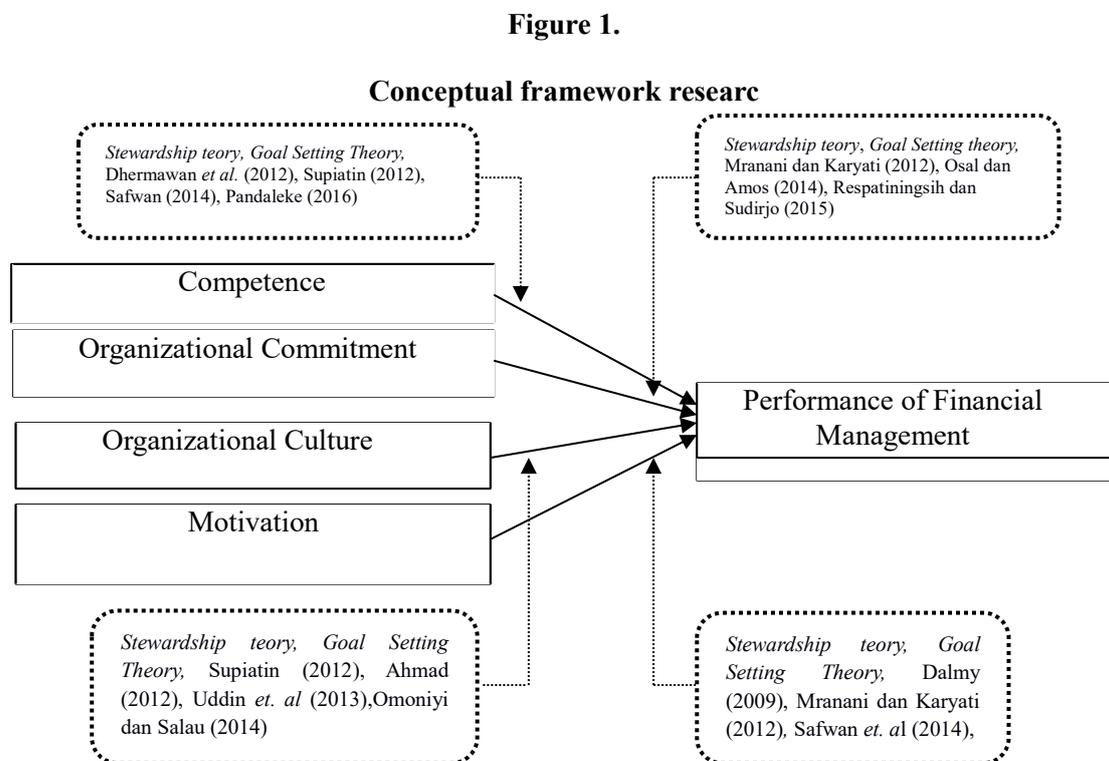
2.7. Financial Management Performance

Performance is an overview of the implementation of activities / programs / policies in realizing the goals, objectives, mission and vision of the organization (Bastian, 2006). Mangkunegara (2009), defines the employee's performance is the quality and quantity of work accomplished by an employee in the performance of their duties in accordance with the responsibilities assigned to it. That is, a person's performance can be seen in terms of both quality and quantity. PP 58 of 2005 on Regional Financial Management chapter 1 verse 35, kinerja defined as output / results of activities / programs to be or have been achieved with respect to the use of estimates with measurable quantity and quality.

Mangkunegara (2006) states that performance appraisal is a system used to assess and find out if someone undertook their work as a whole. Performance appraisals can enhance the productivity of employees, but performance should be implemented as soon as possible so as to increase the commitment of employees to be more productive. Good judgment will make employees feel valued so that employees will be motivated to improve their performance. Mardiasmo (2009) states that there are three purposes for which the measurement performance of the public sector, namely: (1) help improve government performance that focuses on the goals and objectives of the program of work, (2) the allocation of resources and decision-making, (3) create public accountability and improve institutional communication. According to Article 17, paragraph 1 PP 8 of 2008 on Financial Reporting and Performance of Government Institutions. Performance reports contain a summary of the output of each of the activities and results achieved from each program as set forth in the document implementation of the State Budget/Budgets.

2.8. Conceptual Framework

Based on the problems, the purpose of research and theoretical foundation, the conceptual framework of the research can be seen in Figure 1.



Based on the conceptual framework of Figure 1 above, the development of this hypothesis can be described as follows:

2.9. The Influence Of Competence On Performance Of Financial Management

Stewardship theory approach considers that the management of the organization as a steward / waiter / manager, will act with full awareness, wise and prudent for the organization. Government organizations as a steward who has the task of providing services to the public in accordance with their duties, are required to utilize competent human resources to be assigned in the area of financial management. Improved knowledge of financial management officers can be done by providing education and training as well as organizing dissemination and technical guidance on government regulations related to financial management area. Human resources need to be managed, organized and exploited in order to function productively to achieve the goals of the organization, because it is a very important thing for any organization (Suharto, 2012).

Goal setting theory suggests a link between the objectives and the performance of one's duties (Bryan and Locke, 1967). One of the principle goals is clarity of purpose. Clear and measurable objectives and there is a period of time set for the completion of the task will be to motivate and direct and support the individual's ability to perform a certain action. Financial management that has a good competence motivated to excel against the stated goals of the organization and will be more concerned with the organizational goals of their own interests, for the purpose of the organization will also have an impact on individual goals.

The study examined the effect of competence on the performance of the apparatus is Safwan et al. (2014) shows that the competence affect the performance of financial management and research results from Pandaleke (2016) shows that the competence of influence on employee performance. Research conducted Dhermawan et al. (2012) obtained different results, which the researchers concluded that competence has no significant effect on performance.

Increased competence of personnel shall be carried out in all fields. Local governments should be able to enhance the competency, because of the role of human resources is expected to improve the organization's performance in providing excellent service to the general public (Marwoto, 2012). By improving the competence of personnel managers will drive financial performance, financial manager as expected. The higher the competence of personnel manager finance the higher the performance of financial manager, on the contrary, low financial competency of personnel manager, then the lower the performance of the financial manager. Thus the hypothesis can be put forward as follows:

H1: The positive effect of Competency on the Performance of Financial Management.

2.10. The Influence Of Organizational Commitment On Performance Of Financial Management

Stewardship theory argued that the interests of management and the principal is convergent, which means they both have the same goal to one point, which is to the benefit of the organization. Managers or officers involved in organizations that have a high organizational commitment that will put the interests of the organization of personal interest and will have implications for the performance of the financial management of the organization.

theory goal setting, one of its principles is a commitment to achieve the goals set. The aim of the organization is to be understood to be effective. To generate the commitment of the apparatus, the apparatus is required to engage in setting goals and results. Apparatuses are more likely to have a purpose if they feel a part of the creation of the organization's goals. High commitment will have implications for the performance improvement of the organization's financial management personnel.

Mranani and Karyati (2012) concluded that organizational commitment is positive and significant impact on managerial performance. Respatiningsih and Sudirjo (2015) examined the effect of organizational commitment to employee performance. The research concludes that there is a positive and significant correlation between organizational commitment to employee performance. between the organization's commitment to performance SKPD. Subsequent research conducted by Osa and Amos (2014) studied the impact of organizational commitment to employee productivity and found that organizational commitment has a significant impact on employee productivity and improve organizational performance. But the results of research Dalmy (2009), Abdullah and Arisanti (2010) and Pandaleke (2016) found different results, namely, that there is no effect of organizational commitment on organizational performance / employee.

Employee/apparatus with high organizational commitment is expected to show optimum performance. Someone who joined the organization / company claimed that there is a commitment in itself. Organizational commitment means more than just loyalty to a passive, but active and involved relations officer desire to make a meaningful contribution to the organization. Thus the hypothesis can be put forward as follows:

H2: The positive effect of Organizational commitment on performance of financial management

2.11. The Influence Of Organizational Culture On Performance Of Financial Management

Stewardship theory principals- argued that the relationship of trust management. Stewardship theory is built on philosophical assumptions about human nature, the human being is essentially trustworthy, able to act with the utmost responsibility, integrity and honesty of the other party. The philosophical implicit in the relationship between principals and management. Stewardship theory as regards the management of institutions that can be trusted to act in the best interest of the principal.

Apparatus as stewards of the financial manager is required to act with the utmost responsibility, integrity and honesty in the mandate given by the people or principals in this case is to manage finances the area devoted to the interests and welfare of the community. actwith full responsibility, integrity and honesty is an organizational culture that must be owned by a financial management officers as officers or employees who work as public servants.

Goal setting theory suggests that the officers/officials should be determined to achieve the goal. This means that the employee decided not to denigrate or ignore the purpose of the organization. Any organization requiring performance improvement employee that will impact on organizational performance. The organization has an organizational culture respectively, the organizational culture can be a positive force in achieving the performance of the apparatus that has implications for organizational performance.

Supiatin (2012) examine the impact of organizational culture on performance of the apparatus of financial management. Results researchers concluded that there are significant signifkkn between organizational culture on performance of the apparatus. Research of Ahmad (2012), Uddin et. al. (2013) as well as Omoniyi and Salau research (2014) obtained the same result, namely, organizational culture has a significant effect on the performance of the organization. however Abdullah and Arisanti study (2010) concluded that there is no influence of organizational culture on organizational performance.

financial management performance who are able to adapt to the organizational culture will have a high concern to the working environment, always oriented to results and goals of the organization, so that it can provide a positive example of cooperation and leadership to achieve optimal performance of financial management. Thus the hypothesis can be put forward as follows:

H3: The positive effect of organizational culture on performance of financial management.

2.12. The Influence Of Motivation On Performance Of Financial Management

Stewardship theory suggests that, in line with the motivational leadership of the principal purposes, this theory describes the situation the boss is not motivated by the goals of individuals but rather aimed at the main target for the interest of the organization until Steward (manager / management) to act as desired principal. Financial management that has high motivation will acts according to the

interests of the organization in order to achieve organizational goals, because when the organization's goals are achieved, it will have implications for the achievement of individual goals.

Goal setting theory can explain the actions of employees in realizing the goal he had hoped, so that will determine the choice of what to do. The purpose of the individual will determine how much work is going on lakukanya, where someone who is highly motivated to carry out a substantial effort to support the goals of the organization where they work. Someone who is not motivated only provide minimal effort in terms of work. It can be concluded that the higher an individual's motivation to achieve the goal will encourage the individual to make a greater effort than normal.

Mranani and Karyati (2012) examined the effect of motivation on the performance of managerial work unit area in the district of Magelang and concluded that work motivation positive and significant impact on managerial performance. Safwan et al. (2014) conducted a study on the effect of motivation on the performance of financial management at local government district of Pidie Jaya. The results showed that motivation influence on the performance of financial management. Dhermawan et al. (2012) obtained different results, where researchers found that motivation does not have a significant effect on performance.

Motivation is vital for individuals to be able to do their best. Employees are given the opportunity to achieve a good performance with the necessary skills, but the effectiveness of the results achieved depends on the motivation of the employees themselves. With the right motivation will be more eager to encourage employees to do the job, so as to produce something better. Employees with high motivation can be expected to produce maximum performance. In this case the motivation is very important in improving employee morale in carrying out any duties. Thus the hypothesis can be put forward as follows:

H4: The Positive effect of motivational on performance of financial management.

3. Research Methodology

3.1 Population And Sample

The population in this research is all officers/officials involved in the financial management area in East Lombok Regency Government, which totaling 547 people. Sampling techniques in the study done by purposive sampling. According to Sugiyono (2013) purposive sampling is a technique of determining the sample with a particular consideration. The selection of the sample in this research is based on the consideration that the sample is an employee of or the apparatus directly addressing the regional financial management and responsibility towards the financial management area. Based on these considerations the apparatus will be made as a sample by the researchers in this study are: budget Users (PA), managing the technical activities Officer (PPTK), officials administering finance (PPK-SKPD) and Treasurer of spending and receipts, totaling 297 people

3.2 Operational Definitions Of Variables

The variables that have been classified for operational definitions should be given to explain the direction of research:

1. competence

Competence in this study are the characteristics possessed by the apparatus which includes aspects of financial management knowledge, skills, motivation, character and self-concept in performing the duties and responsibilities assigned to it. Human Resources competency variables in this study measured by using indicators of knowledge, skills, motives, characters and concepts of self developed Spencer and Spencer (1993).

2. organizational commitment

Organizational commitment in question in this research is determination of the financial manager to remain members of the organization and make every effort to achieve organizational goals. Organizational commitment variables in this study, measured by indicators of affective commitment (affective commitment), continuance commitment (continuance commitment), and normative commitment (normative commitment), (Allen and Meyer, 2009),

3. Organizational Culture

Organizational culture in this research is system and values shared by members of an organization that can differentiate from another organization and will affect financial management personnel in work or behave. Organizational culture in this study was measured using indicators of organizational culture based Permenpan no. 39 in 2012, i.e: integrity, professional and accountable.

4. Motivation

The motivation for this research is a boost in self-finance officer manager for the spirit of the work to achieve the goals of the organization are affected by an attempt to satisfy the needs. Motivation in this study was measured using indicators of motivation theory of Maslow's needs are: physiological needs (fisiological needs), safety needs (security needs), social needs (social needs), esteem (esteem needs) and the need for self-realization (self-actualization) (Robbins, 2006).

5. Financial management performance

Financial Manager's performance in this study is the assessment of the employer over the work achieved by the regional finance manager apparatus on a certain period of time in carrying out the duties and responsibilities given to him in order to achieve the objectives of the organization. Financial Manager performance variables in this study measured by using indicators of output quantity, the quality of the output, the output length of time, the presence in the workplace, and cooperative attitude (Mathis and Jackson (2002).

3.3 Data Analysis

The data analysis technique used in this research is multiple linear regression analysis. Before testing the hypothesis, first quality test data with the test reliability, validity, and test the basic assumptions, and classical assumption test (test multikolonieritas and heteroscedasticity).

In multiple linear regression analysis, in addition to measuring the strength of the influence of the independent variable on the dependent variable also showed the influence of the (Ghozali, 2013)

The test is based on the multiple linear regression equation as follows:

$$Y = a + b_1KMP + b_2KO + b_3BO + b_4MO + e$$

Specification:

Y = Financial management performance

KMP = Competence

KO = Organizational Commitment

BO = Organizational Culture

MO = Motivation

α = Constantta

b1 b2 b3 b4 = Regression coefficient

e = Error

Testing this hypothesis using hypothesis testing simultaneously with the F test, and partially by t test. F test basically indicates whether all the independent variables included in the model have jointly influence the dependent variable (Ghozali, 2013). While the test statistic t basically shows how far the influence of the explanatory variables / independent individually in explaining the variation of the dependent variable (Ghozali, 2013).

4. Results

Data were obtained from questionnaires sent to respondents. Respondents in this study were employee or apparatus directly involved and take full responsibility in financial management in East Lombok regency government in charge of carrying out the functions of financial management by rules or regulations. Apparatus directly involved in the financial management area consists of the Budget, the Office of Technical Activities, Office of Finance and Administration and Treasurer Treasurer production acceptance. of 297 questionnaire distributed to respondents in East Lombok regency government, namely the number of questionnaires returned 273 questionnaire, a response rate of 91.91 percent.

4.1. Testing The Quality Of The Data

Testing was conducted to determine the quality of data consistency and accuracy of the data that has been collected or used to know the details of valid and invalid item (autumn). Test the quality of data consists of Validity and Reliability.

4.2. Validity Of Test Results Research Instruments

After collecting the data, do the tabulation of data and then determine the validity and reliability of data. examination performed with SPSS 16.0 software. As for the validity of the test results are presented in Table 4.1 below.

Table 4.1. Validity of Test Results Research Instruments

No	variable	Details of instruments	rhitung	rtabel	evidence
1	Competence (KMP)	X1.1	0,551	0.1104	valid
		X1.2	0.734	0.1104	valid
		X1.3	0.545	0.1104	valid
		X1.4	0,731	0.1104	valid
		x1.5	0,705	0.1104	valid
		X1.6	0,622	0.1104	valid
		X1.7	0,735	0.1104	valid
		X1.8	0,668	0.1104	valid
		X1.9	0.684	0.1104	valid
2	Organizational Commitment (KO)	X2.1	0,726	0.1104	valid
		X2.2	0,617	0.1104	valid
		X2.3	0,551	0.1104	valid
		X2.4	0.471	0.1104	valid
		X2.5	0,744	0.1104	valid
		X2.6	0,674	0.1104	valid
		x2.7	0,735	0.1104	valid
		X2.8	0,735	0.1104	valid
3	Organizational culture (BO)	X3.1	0.644	0.1104	valid
		X3.2	0,629	0.1104	valid
		X3.3	0.743	0.1104	valid
		X3.4	0,711	0.1104	valid
		X3.5	0,757	0.1104	valid
		X3.6	0,639	0.1104	valid
4	Motivation (MO)	X4.1	0,645	0.1104	valid
		X4.2	0,598	0.1104	valid
		X4.3	0,668	0.1104	valid
		X4.4	0.610	0.1104	valid
		X4.5	0,602	0.1104	valid
		X4.6	0,628	0.1104	valid
		X4.7	0,480	0.1104	valid
5	Financial management performance (KPK)	Y1	0.565	0.1104	valid
		Y2	0.634	0.1104	valid
		Y3	0.704	0.1104	valid
		Y4	0.627	0.1104	valid

		Y5	0,453	0.1104	valid
		Y6	0.716	0.1104	valid
		Y7	0,661	0.1104	valid
		Y8	0.651	0.1104	valid
		Y9	0,480	.01104	valid

Source: research data (processed)

Based on the validity of Table 4.1 above, it is known that whole grains instrument used in this study has a number of correlation coefficients greater than the critical point ($r_{hitung} > r_{tabel}$) or greater of 0.1104 (at $df = 221$). Therefore, instruments (questionnaires) used in this study is valid and each indicator variables can be included in further analyzes the reliability test.

4.3. Research Instrument Reliability Test Results

Reliability testing for each independent variable in this study are described in Table 4.2 as follows:

Table 4.2. Reliability Test Results Summary of Research Variables

Independent variables	Cronbach Alpha	limits of the Reliability	evidence
Financial management performance (Y)	0.79	0.70	reliable
Competence (X1)	0.84	0.70	reliable
Organizational commitment (X2)	0.81	0.70	reliable
Organizational culture (X3)	0.77	0.70	reliable
Motivation (X4)	0.71	0.70	reliable

Source: research data (processed)

From the above data it can be seen that the calculation of the reliability test of each variable of the study showed the Cronbach alpha > 0.70 , so that the instrument can be set for each variable of the study is reliable or have a high accuracy.

4.4. Hypothesis Testing

Testing the hypothesis in this study was to analyze the influence of competencies, organizational commitment, organizational culture and motivation on the performance of regional financial manager.

Summary results of hypothesis testing can be seen in Table 4.3 below:

Table 4.3. Hypothesis Testing Results

model	Coefficients unstandardized		standardized Coefficients	T	Sig.	evidence
	B	Std. error	beta			
1 (Constant)	0187	0228		0821	0413	
KMP	0402	0058	0403	6904	0000	significant
KO	0196	0049	0208	3,987	0000	significant
BO	0107	0043	0121	2.463	0015	significant

model	Coefficients unstandardized		standardized Coefficients	T	Sig.	evidence
	B	Std. error	beta			
MO	0246	0052	0253	4713	0000	significant

Source: research data (processed)

1. Effect on Performance Competence Financial Management.

The results of data analysis in this study shows that, the competence of positive and significant impact on the performance of regional financial manager in East Lombok regency government. This shows that, the higher the financial competence of the personnel manager, the performance of financial manager will also be higher. The results are consistent with research conducted Safwan et al. (2014) and Pandaleke (2016).

2. Influence of Organizational Commitment on Performance of Financial Management

The results of data analysis in this study shows that organizational commitment and significant positive effect on the performance of regional financial manager in East Lombok regency government. This means that the higher the commitment held by officials of financial management, it will improve the performance of regional financial manager. The findings of this study are consistent with Mranani and Karyati research (2012), Respatiningsih and Sudirjo (2015) as well as Osa and Amos (2014).

3. Influence of Organizational Culture on Performance of Financial Management

The analysis results of this study indicate that organizational culture has a significant positive effect on the performance of financial management in East Lombok regency government. This means that, the better the organizational culture which is owned by the officers/officials of financial management, the performance of financial management in East Lombok District Government will increase. The results of this study are consistent with results study Supiatin (2012), Ahmad (2012), Uddin et. al. (2013) as well as Omoniyi and Salau (2014).

4. Motivation Influence on Performance of Financial Management

Based on the analysis of data in this study show that, motivation positively influence the performance against regional finance manager at East Lombok regency government. This means that, the higher the motivation of the authorities managing the regional finance the higher the performance of regional financial managers conducted by the officials in the government of East Lombok. This

finding is consistent with research that has been done by the Mranani and Karyati (2012) and Safwan et al. (2014).

5. Conclusion, Implications Of Research, The Limitations And Further Research

5. 1. Conclusion

Based on the research conducted, it can be concluded as follows:

1. The study found evidence that competence variable positive and significant impact on the performance of regional financial manager. This suggests the competent authorities / officials who manage the financial district, will boost the performance of regional financial manager in East Lombok regency government. Officer / competent authorities will be able to perform a job or task to its responsibilities quickly and accurately, so that it can improve the performance of officials / organizations.
2. The study found evidence that organizational commitment and significant positive effect on the performance of regional financial manager. That is, with an increase in organizational commitment of personnel manager finance manager can provide improved performance in the financial district of East Lombok regency government. High organizational commitment by each member organization, will have an impact on improving organizational performance. This will have an impact on the willingness of the authorities to use all the financial management in the potential or ability to carry out the financial management process which can lead to effective financial management, efficient and accountable.
3. This study found no evidence that the organizational culture positive and significant impact on the performance of regional financial manager. That is, with an increase in organizational culture apparatus of financial management will improve the performance of regional financial manager in East Lombok regency government. Apparatus financial manager who has good organizational culture will have a high concern to the working environment, always oriented to results and goals of the organization, so that it can provide a positive example of cooperation and leadership to achieve optimal performance of financial management.

4. The study found evidence that motivation positive and significant impact on the performance of financial manager. That is, with an increase in the area of financial motivation of personnel managers can provide improved performance in the area of financial management of East Lombok regency government. Motivation is owned by the government district of East Lombok greatly affect the performance management of local finances, is due to motivation either owned by government officials in performing their duties will give a strong impulse to complete the task given by both the employer and the duty of the officer's own, without any motivation for good work provided by the apparatus is also not good because without motivation, the project made no desire to get it done.

5.2. *Implications Of Research*

These results prove the positive influence and significant competencies, organizational commitment, organizational culture and motivation on the performance of regional financial manager in East Lombok regency government. The results of this study have implications both theoretical, practical and policy described respectively as follows:

1. In theory, this study contributes to the development of the theory of stewardship (stewardship Theory) and the theory of goal setting (goal setting theory), mainly related to accounting behavioral explain how the important role of government officials is financial supported by competency based human resources, highly organizational commitment, good organizational culture and motivation in improving organizational performance in general and specifically focus on improving the performance of local authorities financial management. In addition, this research can contribute to the government's financial accounting literature as an add reference and encourage studies of public sector accounting.
2. In practice, the results of this study have implications for East Lombok regency government in order to improve the performance of financial management, thus increasing the opinion of the Financial Statements in East Lombok regency government, Given East Lombok regency government is the organizer of the Government in the area, so it becomes a serious concern to implement financial governance of properly according to standard laws and regulations that have

been set. Financial management is supported or carried out by officials who competence and accompanied by a commitment, a good organizational culture and motivation of the personnel manager of finance is very helpful in managing the quality of local finance. In the future, these findings could be used as input for the management of the financial district of East Lombok regency government to perform its duties and functions well. These findings can also be used by local government offices and other organizations as the budget for the next evaluation related to the factors that must be considered in improving the financial performance of the apparatus manager.

3. By policy, the result is expected to be useful as contributions to local governments for consideration in making policy / regulation related to the factors that influence the performance improvement of financial management officer qualified in accordance with the purpose or the target organization, Which can improve the opinion of the Financial Statements of the Government of East Lombok. The financial statement is a form of local government or utility officials accountable in managing the regional finance manager entrusted by the principals.

5.3. Limitations And Future Research Directions

Researchers realized that, in this study there are still some limitations that could affect the study results. Limitations of this study can be a material evaluation and feedback for further research. The limitations are:

1. The scope of this study was only done on East Lombok regency government, So generalizing the findings and recommendations of this study can not be applied to the local government or other agencies outside the region East Lombok regency government, Thus, for the conclusion of a general nature should be conducted with the object of more extensive research surrounding region or country.
2. This study is confined to the variable competencies, organizational commitment, organizational culture and motivation and not explore other factors that may affect the performance of financial manager.

The direction of future research that can be summarized by the researchers in this study, among others, that:

1. Future studies may add or expand research object for comparison. For instance of research Se- province, or comparison between districts / cities, so that the findings and recommendations of this study can be applied to the local government or other agencies outside the region East Lombok regency government.
2. Subsequent research can develop research variable using other variables. For example, by using variable of leadership style and job satisfaction.
3. Future studies may use different statistical analysis tool, for example by means of SEM-PLS to reexamine the variables that affect the performance of financial management personnel.

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