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The Mediation of Organizational Commitment: Human Resources Competence and Income Sources on Financial Management Performance (Study on Village Government in Aceh)

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Abstract: This study determines the effect of human resource competence and income sources on financial management performance through organizational commitment to the village government in Aceh. This research is quantitative descriptive. The instrument of data collection was a questionnaire. The sample in this study is village officials who work in the village government, amounting to 150 people. In this study, the sampling method used proportional sampling. The data analysis tool used is structural equation modeling (SEM). From the data analysis obtained from several conclusions that the competence of human resources and sources of income have a significant effect on organizational commitment to village government in Aceh, and competence of human resources and sources of income have a significant effect on financial management performance in village government in Aceh as well as resource competence. Human resources and income sources indirectly affect financial management performance through organizational commitment to village governance in Aceh.

Keywords: human resource competence, income sources, organizational commitment, financial management performance.

组织承诺的中介：人力资源能力和收入来源对财务管理绩效的影响（亚齐村政府研究）

摘要：本研究通过对亚齐村政府的组织承诺来确定人力资源能力和收入来源对财务管理绩效的影响。这项研究是定量描述性的。数据收集的工具是问卷。本研究的样本在村政府工作的村干部，共计 150 人。本研究的抽样方法采用比例抽样。使用的数据分析工具是结构方程建模。通过数据分析得出的结论是，人力资源能力和收入来源对亚齐村政府的组织承诺有显著影响，人力资源能力和收入来源对村庄财务管理绩效有显著影响。亚齐政府以及资源能力。人力资源和收入来源通过对亚齐村庄治理的组织承诺间接影响财务管理绩效。

关键词：人力资源能力、收入来源、组织承诺、财务管理绩效。

Introduction

Decentralization is the full authority given by the central government to regions to develop their regions which consists of several aspects, including political decentralization (democracy), administrative decentralization (deconcentration), and fiscal decentralization [1]. The purpose of decentralization is so that the central government can further improve the efficiency, effectiveness and function of its service activities to all levels of society [2]. Therefore, decentralization can provide space for the central government at lower levels to manage their respective areas in accordance with their respective authorities and responsibilities, including in the management of regional finances [1, 3, 4].

As has been regulated in Law (UU) Number 17 of 2003 concerning State Finance and Law No. 1 of 2004 concerning State Treasury and in Government Regulation (PP) Number 58 of 2005 concerning Regional Financial Management and Minister of Home Affairs Regulation (Permendagri) Number 13 of 2006 concerning Guidelines for Regional Financial Management which have been amended several times, and most recently by Permendagri Number 21 of 2011 it is stated that regional finance managed in an orderly manner, complying with laws and regulations, efficient, economical, effective, transparent, and responsible by taking into account the principles of justice, propriety, and benefits for the community. Regional financial management is carried out in an integrated system embodied in the APBD, which is annually stipulated by regional regulations [5].

Along with the issuance of the Village Law, the Central Government provides an additional flow of funds to the Village government called the Village Fund Allocation, which the Village receives every year, namely the Village Fund. Village Funds are funds sourced from the State Revenue and Expenditure Budget designated for Villages, which are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance government administration, development implementation, community development, and community empowerment [3, 6].

In the Aceh Region, the amount of village funds distributed by the central government to villages in Aceh during the last 4 years (2015-2020) reached Rp. 24.8 trillion, which ranks third in the national rankings, after East Java and Central Java. Meanwhile, the population of Aceh currently reaches 5.2 million people, far below the population of East Java and Central Java which reaches 40-45 million people. With this large village fund, it should be able to reduce the number of poor people in Aceh significantly below 15.50 percent and provide welfare and prosperity to craftsmen, micro and small businesses, farmers, traditional fishermen, and others. But in reality, despite

the large amount of funds that go into Aceh, this province still ranks at the top in terms of poverty.

In its development, the abundant village funds are prone to corrupt practices. Based on the results of monitoring by Indonesia Corruption Watch (ICW) from 2015 to Semester I 2018, corruption cases in the village fund budget have increased from year to year.

Therefore, it is important to carry out local government financial management which is used as a basis for making economic, social and political decisions that are presented to be reliable, because there are still many quality financial reports in village governments that are still less biased to account for, the same can apply to Small line derivatives, namely the financial management process generated from each village that can reflect good government performance, [4].

The phenomenon of low performance of village financial management is still commonly found in the Aceh region, where Aceh Province is the third largest recipient of village funds, but there are still many problems in managing village finances. Therefore, the performance of financial management will determine whether or not the objectives of the fund are achieved, in view of poor village financial management performance with inconsistent and standardized recording and management can make the process of evaluating the use of funds difficult [7]. Next according to [8, 9], the realization of reliable financial management, one of which is to provide financial information that is presented must be fairly free from material misstatements (accurately) so as not to mislead readers and users of financial statements, so that it can be used as an assessment of the financial management performance measurement of each area.

The importance of financial management performance, which is one of the obstacles to not doing a good job, is caused by the placement of employees who are not in accordance with their competencies or fields where this element has a crucial role in the success of the organization, namely human resources, because of the competence of human resources. who will organize the implementation of all strategic plans and work plans to be implemented. Therefore, the importance of human resource competence brings logical consequences in the form of implementing government administration and village development based on sound financial management so that government performance becomes a general demand [2, 10].

Another factor that affects the performance of financial management is by looking at the sources of income owned by the local or village government. This is stated in Law No. 6 of 2014 in article 77 paragraph 3, which states that the management of Village property is discussed by the Village Head together with the Village Consultative Body based on the procedures for

managing Village assets as regulated in Government Regulations. This is reinforced in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management, which states that village income is the result of all money receipts received through village accounts, which are rights from the village within 1 (one) fiscal year that are not necessary, paid back by the village [5].

Similar research has been conducted by [11] which shows that the variable competence of human resources, use of information technology, and organizational commitment have a positive influence on the accountability of village fund management. Budgetary participation and supervision variables have a negative effect on accountability for managing village funds. Research conducted by [12] proves that there is a direct influence on the quality of human resources and the use of technology for the village fund management system. Results research also proves that there is a direct influence on source quality human resources, use of technology, and village fund management systems for village government performance. The Sobel test results also prove that the system management of village funds is a positive intervention between the influence of quality human resources and the use of technology on government performance in villages. The results of the analysis show that the quality of human resources has a direct influence of 12.8% on performance village administration, but it would be better if it was through a fund management system village that is equal to 15.8% (indirect effect). Technology use has a direct influence of 14.7% on performance village administration, but it would be better if it was through a fund management system village that is equal to 40.6% (indirect effect)

Based on the phenomena that have been described previously, the authors are interested in further and in depth research on it, namely "the influence of human resource competence and income sources on financial management performance in village government in Aceh".

1. Literature Review

1.1. Human Resource Competence

Competence is the ability and characteristics possessed by a village official, in the form of knowledge, skills, and behavioral attitudes needed in carrying out the duties of his position, so that the civil servant can carry out his duties professionally, efficiently and effectively. According to [13, 14], competence can be measured in the following terms.

1. *Knowledge*, i.e., information that a person has for a particular field.
2. *Skills*, i.e., the ability to perform a certain task

both physically and mentally.

3. *Attitude/Behavior*, i.e., attitudes and values that a person have. Attitudes and values are measured through tests to respondents to determine how a person's value is, what is interesting for someone to be done.

1.2. Village Income Source

Based on this description, the dimensions for measuring village income refer to Article 212 paragraph (3) of Law Number 32 of 2004 [15] concerning sources of village income, including:

1. *Village original income (PADes)*:
 - a. Planning the design of the village's original source of income;
 - b. Determine the source of village income through PADes.
2. *Transfer*:
 - a. Receive village income sources through coordinating village officials;
 - b. Establish a budget plan for village income sources;
3. *Other income*:
 - a. Receive other village income;
 - b. Receive reports on the realization of the implementation of the village income and expenditure budget;
 - c. Submit and account for the accountability report on the realization of APBD implementation in village regulations.

The benchmarks for measuring organizational commitment of each company employee refer to the results of research [16], which broadly states that there are three kinds of benchmark dimensions in organizational commitment:

- a. Continuance commitment;
- b. Affective commitment;
- c. Normative commitment (normative commitment).

1.3. Financial Management Performance

According to Law No. 113 of 2014 concerning Village Financial Management [17], the performance of village financial management is defined as an activity that includes planning, implementing, and reporting on the finances of a region. Thus, it can be concluded that the performance of village financial management is the result of the work or achievements of the village apparatus in performing activities that include planning, implementing, and reporting village finances.

Performance can be defined as the ability to perform an activity in achieving the goals, vision, and mission of an organization [18]. In addition, [19] suggests that performance indicators can be measured using indicators (1) efficiency, namely the comparison between output and inputs that are associated with

predetermined targets or performance standards, (2) effectiveness is the level of comparison between the achievement of program results and the targets set, (3) economic is the comparison between inputs and input values expressed in monetary units, and (4) management adequate.

1.4. Framework

To explain the attachment between one "independent variable (exogenous variable) that is a variable that affects the dependent variable, either positively or negatively in this case human resource competence (X1), and sources of income to the dependent variable (endogenous variable), namely the financial management performance variable. (Y) and the mediating variable of organizational commitment (Z), are factors that are observed and measured to determine whether there is an influence of the independent variable ", then the model framework is as follows in Fig. 1.

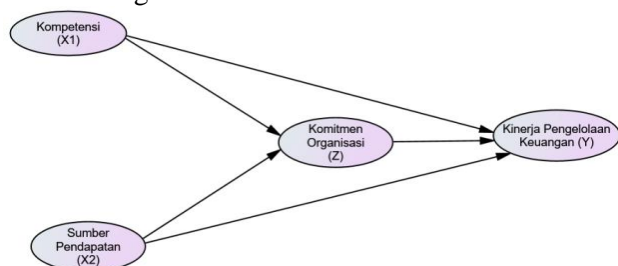


Fig. 1 Thinking framework

1.5. Research Hypotheses

Based on the background of the problem, the formulation of the problem, and the research framework above, the descriptive research hypothesis is as follows:

H1: HR competence affects organizational commitment.

H2: The source of income affects organizational commitment.

H3: HR competence affects the performance of financial management.

H4: Source of income affects the performance of financial management.

H5: Organizational commitment to income affects the performance of financial management.

H6: HR competence affects the performance of financial management through organizational commitment.

H7: Source of income affects the performance of financial management through organizational commitment.

2. Research Methodology

2.1. Research Location and Object

This research was conducted in all village government environments in Aceh. The object of this

research is the village apparatus, which is associated with HR competencies, sources of income, and financial management performance.

2.2. Population and Sample

The population of this research is individuals who are involved in the preparation of village financial accountability reports, which are located in 23 districts/cities in the Aceh Provincial government, consisting of the Treasurer, Secretary, and Village Head.

The sampling technique used in this research is proportional sample. According to [20], sampling technique is a technique of selecting individual members or parts of a population to make statistical inferences from them and estimate the characteristics of the entire population. To determine the size of the sample in each class, a proportional allocation is carried out so that the sample taken is more proportional by:

The number of samples for each type of latest general education = x number of each level (1)

The number of samples in this study is 150 respondents.

$$\frac{\text{Jumlah Sampel}}{\text{Jumlah Populasi}} \quad (2)$$

2.3. Data Analysis Tools

Into a form that is easier to read and implement. The method chosen to analyze the data must be in accordance with the research pattern and the variables to be studied. To analyze the data, structural equation modeling (SEM) from the AMOS 22.0 statistical software package was used in the model and hypothesis assessment. The SEM equation model is a set of statistical techniques that allow simultaneous testing of a series of relatively complex relationships [21].

2.4. Hypothesis Testing

After the model meets the requirements, what needs to be done next is the regression weight/loading factor test. This test is carried out in the same way as the t-test on the regression weight/loading factor/model coefficient. Hypothesis testing was carried out using significant value (P value) at significance level of 0.05.

3. Results and Discussion

3.1. Results

The following table shows the relationship between indicators and unobserved variables (latent variables) in the Measurement Model, and the following table shows the relationship between indicators and their respective constructs. The loading factor used to measure the contribution of each indicator if the value is above 0.6 is said to be representative enough to explain the unobserved variables [21]. Therefore, this indicator

must be included in further data processing. Meanwhile, after the measurement model is analyzed through confirmatory factor analysis and it is seen that

each indicator can be used to define a latent construct, a full SEM model can be analyzed (Fig. 2).

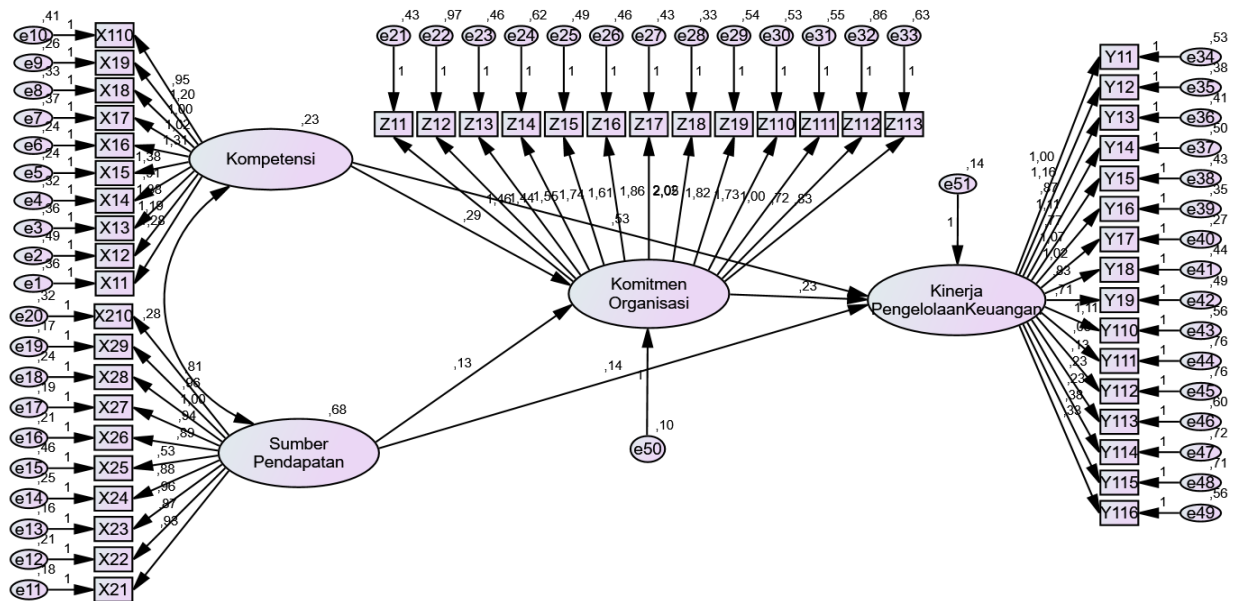


Fig. 2 Research model test results

The next analysis is the Full Model Structural Equation Model (SEM) analysis, which is intended to test the models and hypotheses developed in this study. The model testing in the structural equation model is carried out with two tests, namely the model suitability test and the causality significance test through the

estimation coefficient test.

Based on Table 1, it can be seen that each indicator forming the latent variable shows results that meet the criteria, namely the CR value above 1.96 with P less than 0.05, unless there are some p values greater than 0.05.

Table 1 Regression weight direct influence estimate standardized

Exogenous Variables	Endogenous Variables	Estimate Standardized	S.E.	C.R.	P
Organizational Commitment	Competence	0,354	,107	2,703	0,007
Organizational Commitment	The source of income	0,276	,057	2,312	0,021
Financial Management Performance	The source of income	0,212	,071	2,024	0,043
Financial Management Performance	Organizational Commitment	0,163	,128	1,778	0,048
Financial Management Performance	Competence	0,460	,146	3,618	0,000

These results indicate that the indicators-forming the latent variables are significant indicators of the latent factors that are formed. Thus, the model used in this study is acceptable.

3.2. Research Hypothesis

Testing this hypothesis is to analyze the value of Critical Ratio (CR) and the value of Probability (P) of the results of data processing, compared with the required statistical limits, which are above 1.96 for the CR value and below 0.05 for the P value (probability)".

If the results of the data processing show a value that meets these requirements, the proposed research hypothesis can be accepted. In detail, the research hypothesis testing will be discussed in stages according to the proposed hypothesis.

In this study, the results of hypotheses related to the influence of human resource competence and income sources on organizational commitment and their impact on financial management performance in a village

government in Aceh were developed:

There is an influence of the HR competence variable (X1) on organizational commitment (Z), while the level of influence between HR competence and organizational commitment (Z) is large organizational commitment of 0.354 (every there is creativity will result in an increase in organizational commitment). Thus, Ha1 states that HR competence has a significant effect on organizational commitment to village government in Aceh, is acceptable.

There is an effect of income source variable (X2) on organizational commitment (Z), while the level of influence between income sources on organizational commitment is 0.276 (every creativity will result in an increase in organizational commitment). Thus, for Ha2, which states that the source of income has a significant effect on organizational commitment on the village government in Aceh, is acceptable.

There is an influence of HR competency variable (X1) on financial management performance (Y); as for

the level of influence of sources of income on financial management performance (Y), organizational commitment is 0.460 (creativity will result in an increase in organizational commitment). Thus, for Ha3, which states that the source of income has a significant effect on the performance of financial management on the village government in Aceh, is acceptable.

There is an influence of income source variable (X2) on financial management performance (Y), while the level of influence between income sources on financial management performance is a large organizational commitment of 0.212 (every there is creativity will result in an increase in organizational commitment). Thus, for Ha4, which states that the source of income has a significant effect on the performance of financial management to the village government in Aceh, is acceptable.

There is an effect of organizational commitment variable (Z) on financial management performance (Y), while the level of influence between sources of income on financial management performance is significant organizational commitment of 0.163 (every there is creativity will result in an increase in organizational commitment). Thus, for Ha5, which states that organizational commitment has a significant effect on financial management performance to village government in Aceh, is acceptable.

There is an influence of HR competence variable (X1) on financial management performance (Y) through organizational commitment (Z), while the level of influence between HR competence on financial management performance through organizational commitment is 0.058 (every creativity will result in an increase in organizational commitment). Thus, for Ha6, which states that the source of income has a significant effect on the performance of financial management through organizational commitment to village government in Aceh, is acceptable.

There is an effect of income source variable (X2) on financial management performance (Y) through organizational commitment (Z), while the level of influence between income sources on organizational commitment on financial management performance is 0.045 (every creativity will result in an increase in organizational commitment). Thus, Ha7, which states that the source of income has a significant effect on financial management performance through organizational commitment to the village government in Aceh, is acceptable.

4. Conclusion

This research is limited to the influence of the quality of human resources and the use of technology for the village fund management system and its impacts on the performance of village governments in Aceh. Some conclusions from this research are that HR competencies and sources of income have a significant

effect on organizational commitment to Village Government in Aceh. HR competencies and sources of income have a significant effect on financial management performance of Village Government in Aceh. The competence of HR sources of income has a significant effect on the performance of financial management through organizational commitment to the village government in Aceh. The researcher realizes that this research still has many limitations, especially in the data taken, and it is undeniable that the subjectivity of researchers plays a role in every result that is simulated; therefore, this research can be a space for other research to enrich similar research.

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