



Research Paper

# The Effect of Government Internal Control System, Human Resources Competence, and Functional Supervision on the Effectiveness of Regional Financial Management (Case Study on SKPD of North Toraja Regency)

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*The purpose of this study was to analyze the effect of the Government's Internal Control System, the influence of Human Resource Competence, and the effect of Functional Supervision, on the Effectiveness of Regional Financial Management. This study uses a research design with associative research methods in which the author will try to answer the influence between existing variables. The results showed that 1) the Government's Internal Control System had a significant effect on the effectiveness of regional financial management, 2) Human Resource Competence had an effect on the effectiveness of regional financial management in the SKPD of North Toraja Regency, and 3) Functional Supervision had an effect on the effectiveness of regional financial management in the Regional Work Unit (SKPD) of North Toraja Regency.*

*Keywords: Internal Control System, Competence, Functional Supervision, Effectiveness of Regional Financial Management*

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## I. INTRODUCTION

In the context of accountable and transparent regional financial management, each regional work unit (SKPD) and regional financial management work unit (SKPKD) must submit financial reports that include: 1) Budget realization reports, 2) Regional Financial balances, 3) Flow Reports Cash, 4) Notes to financial statements. The purpose of Regional Financial Reporting is to regulate the preparation of which is to regulate the preparation of financial reports which is one of the obligations of the Regency/City government in organizing and managing regional finances in 1 (one) budget period (Hariadi, 2010).

The Internal Control System is an integral process for actions and activities that are carried out continuously by the leadership and all employees to provide adequate assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, securing expected benefits assets such as performance improvement which is a part of the Performance Accountability of Government Agencies. The Internal Control System is a system used to secure company assets, ensure compliance with management policies and create company efficiency and effectiveness (Yuhanis Ladewi, 2017).

In addition to the government's internal control system, in achieving the effectiveness of regional financial management, human resource competence is also needed. As stated by Sutrisno (2009), competence in public and private organizations is needed, especially to answer the demands of the organization, where there are very fast changes, the development of very complex and dynamic problems and the uncertainty of the future in the order of people's lives. Competent and professional human resources in terms of accounting policy making to technical analysis of a transaction are limited. Several problems in local government financial reports that have an impact on the low quality of financial reports because local governments still have not carried out their financial management and accountability properly, therefore a competent financial manager position is needed in the financial sector.

Competency-based human resource development is carried out in order to provide results in accordance with organizational goals and objectives with predetermined performance standards, so that the

organization's target to provide excellent service to consumers will be achieved. In government agencies, to produce effective financial management and quality Local Government Financial Reports (LKPD), human resources are needed who understand and are competent in government accounting, regional finance and even organizational governance (Kholis: 2013).

Another thing that needs to be considered is the competence of local government officials involved in preparing financial reports, in this case education and training. Education and training are directed at increasing the required competencies. The limited number of employees with an educational background in accounting causes a lack of understanding/mastery of the Regional Apparatus Work Unit (SKPD) apparatus in managing regional finances properly and correctly.

One aspect of regional governance that must be carefully regulated is the issue of regional budgets and regional financial management. As is well known, the regional budget is the work plan of the regional government in the form of money (rupiah) within a certain period (one year). The Regional Budget or Regional Revenue and Expenditure Budget (APBD) is a policy instrument, which is the main one for regional governments. As a policy instrument, regional budgets occupy a central position in efforts to develop the capability and effectiveness of local governments.

Every government agency should have a control system that can minimize the risks. SPI seeks corrective action in case of things that deviate from what is stipulated. In addition to SPIP, in achieving the effectiveness of regional financial management, human resource (HR) competence is also needed.

Several problems in local government financial reports that have an impact on the low quality of financial reports because local governments still have not carried out their financial management and accountability properly, therefore a competent financial manager position is needed in the financial sector. The government responded to the demand for HR competence with the issuance of the Minister of Finance Decree Number 55/KMK.01/2012 of 2012 concerning Bureaucratic Reform and Institutional Transformation of the Ministry of Finance for Fiscal Year 2012.

## **II. THEORETICAL AND LITERATURE REVIEW**

### **2.1. Agency Theory**

Agency theory is a theory that arises between the parties, namely the owner and management. These two parties have different goals, the owner wants the maximum profit while the management wants a big bonus. So that these two parties always conflict because of these differences in goals.

### **2.2. Government Internal Control System**

Government Internal Control System, hereinafter abbreviated as SPIP is the Internal Control System which is carried out thoroughly within the central government and the government. Ministers/heads of institutions, governors and regents/mayors are obligated to exercise control over the implementation of government activities. This responsibility is part of the responsibility for managing an effective, efficient, transparent and accountable government administration. The Internal Control System in this Government Regulation is based on the idea that the internal control system is inherent throughout activities, is influenced by human resources, and only provides adequate assurance, not absolute confidence.

### **2.3. Human Resource Competence**

Definition of Human Resource Competence Competence is a basic characteristic or human resource capability of a person that allows them to issue superior performance in carrying out the tasks and responsibilities assigned to them with adequate education, training, and experience.

The level of competence is needed in order to know the expected level of performance for the good or average category. Determination of the required competency threshold will certainly be used as the basis for the selection process, succession planning, performance evaluation, and human resource development.

### **2.4. Functional Supervision**

The emphasis of supervision is more on efforts to identify deviations or obstacles in the implementation of these activities in accordance with laws and regulations, government regulations, both central and regional. If it turns out later that deviations or obstacles are found, it is hoped that they can be detected immediately or corrective action is taken so that the implementation of the activities concerned is expected to still achieve the objectives as previously planned.

### **2.5. Effectiveness of Regional Finance Management**

Effectiveness is a measurable success or value that shows the achievement (excellence) of a management that is applied to achieve goals. Effectiveness refers to the success of the goals to be achieved. In achieving the

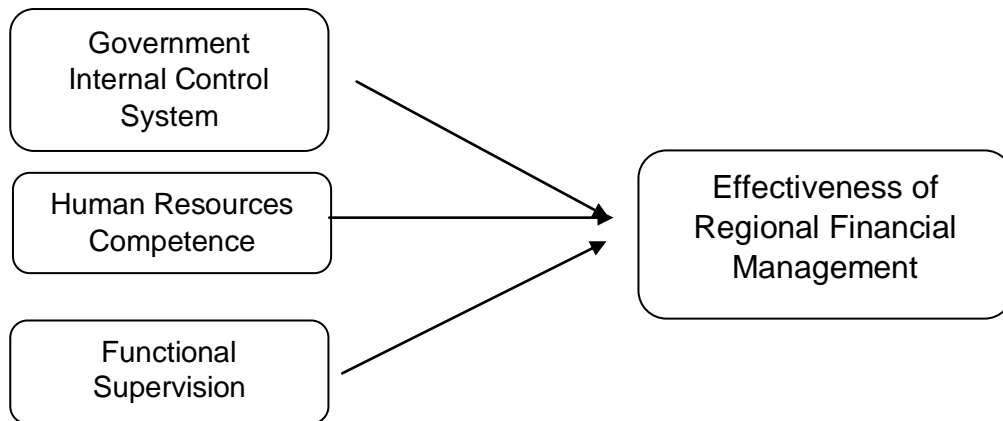
effectiveness of financial management, not only by optimal use of information technology but the government must have human resources who understand and are competent in government accounting.

The effectiveness of regional financial management must also be supported by a supervisory function. With functional supervision, it can be seen whether a government agency has carried out activities in accordance with its duties and functions effectively and efficiently, and in accordance with the plans and policies that have been set.

Internal control in government is very necessary to avoid fraudulent actions that may or have been carried out by various parties working in the world of government.

### III. CONCEPTUAL FRAMEWORK

#### 3.1. Conceptual Framework



#### 3.2. Hypothesis

##### 3.2.1. Effect of Government Internal Control System towards Effectiveness of Regional Financial Management

H1: Government Internal Control System has an effect towards the Effectiveness of Regional Financial Management at North Toraja Regency SKPD

##### 3.2.2. Effect of Human Resource Competence towards Effectiveness of Regional Financial Management

H2: Human Resource Competence has an effect towards the Effectiveness of Regional Financial Management at North Toraja Regency SKPD

##### 3.2.3. Effect of Functional Supervision towards Effectiveness of Regional Financial Management

H3: Functional Supervision has an effect towards the Effectiveness of Regional Financial Management at North Toraja Regency SKPD

### IV. RESEARCH METHOD

#### 4.1. Research Design

This study uses a research design with associative research methods in which the author will try to answer the influence between existing variables. The approach used in this research is a quantitative approach, which aims to test the reliability of a theory which will then produce conclusions. Research testing uses hypothesis testing, which shows the nature of the relationship between the dependent variable and the independent variable in this study. The research setting is carried out naturally (non-contrived setting) through field research using a survey of respondents. This study uses a cross-sectional time horizon where data is only collected once during the study.

#### 4.2. Research Time and Location

This research will be conducted for two months by focusing on the research location, namely North Toraja Regency, to be precise at the North Toraja Regency Regional Work Unit (SKPD).

#### 4.3. Population and Sample

The population in this study were 6 (six) Regional Offices and the Regional Finance and Budget Management Agency (BPKAD) of North Toraja Regency, South Sulawesi. The sampling technique used is purposive sampling by selecting the Head of Sub-Division and the Financial Officer Satf who are in 6 (six) Regional

Offices and the Regional Finance and Budget Management Agency of North Toraja Regency who will later provide responses to the questionnaire given.

#### **4.4. Data Types and Sources**

##### **1. Data Types**

The type of data used in this study is quantitative data in the form of values or scores for the answers given by respondents to the questions in the questionnaire.

##### **2. Data Sources**

a. Primary data, namely data obtained directly from the source of the research location or the original source without going through an intermediary. The primary data of this research was obtained by using a questionnaire distributed to respondents at the research location that has been determined.

b. Secondary data, namely data obtained by researchers indirectly through intermediary media (obtained and recorded by other parties). The secondary data of this study was obtained by using the library research method and accessing websites and websites.

#### **4.5. Data Gathering Technique**

1. Observation, is conducting direct observations in the field, precisely at the government/agencies where the research is located.

2. Interviews, namely by conducting questions and answers related to the object of research with respondents who are related to the problems raised in this study.

3. Documentation, is where the author records data through documents and reports to agencies regarding the Government's Internal Control System, Human Resource Competence, and Supervision in North Toraja Regency.

4. Questionnaire, is a way of collecting data by providing data or distributing a list of questions to respondents, with the hope that they will respond to questions in the form of questionnaires that have been distributed to be filled out to respondents.

#### **4.6. Measurement Scale**

Collecting data in this study using a questionnaire. The goal is that the answers collected can be processed quantitatively. This questionnaire is based on the variables that have been stated in the previous section. The questionnaires made are arranged in simple sentences so that they are expected to be easily understood by the respondents, and can also answer quickly and well (Sugiyono, 2016).

The scale used in this questionnaire is a Likert scale. With the consideration of this analytical tool, which could be better for processing data, the data in which the data is in the form of calculating coefficients, correlations or total scores. The level of the size of the scale used is the size of the ordinal scale. In the Likert Scale, the questions are divided into five weights, namely:

a. Strongly Agree, weighted = 5

b. Agree, weighted = 4

c. Neutral, weighted = 3

d. Disagree, weighted = 2

e. Strongly Disagree, weighted = 1

## **V. RESEARCH RESULTS**

### **5.1. Research Data Descriptive Analysis**

#### **a. Data Instrument Test**

Validity shows the extent to which the parameters / questions used are valid or otherwise. The method is to correlate the scores obtained on each question item with the individual's total score. Validity testing was carried out with the help of a computer using the SPSS for Windows Version 21.0 program.

In this study, validity testing was only carried out on 55 respondents. Decision making is based on the value of  $r_{count}$  (Corrected Item-Total Correlation)  $>$   $r_{table}$  of 0.165, for  $df = 55 - 2 = 48$ ;  $= 0.05$  then the item/question is valid and vice versa.

#### **1. Validity Test**

##### **a) Internal Control System Variable**

Item Number	r count	r table	Information
1	0.451	0.265	Valid
2	0.518	0.265	Valid

3	0.362	0.265	Valid
4	0.621	0.265	Valid
5	0.730	0.265	Valid
6	0.681	0.265	Valid
7	0.595	0.265	Valid
8	0.621	0.265	Valid
9	0.621	0.265	Valid

b) Human Resource Competence Variable

No. Item	r hitung	r tabel	Keterangan
1	0.377	0.265	Valid
2	0.696	0.265	Valid
3	0.533	0.265	Valid
4	0.533	0.265	Valid
5	0.624	0.265	Valid
6	0.445	0.265	Valid
7	0.443	0.265	Valid

c) Functional Supervision Variable

No. Item	r hitung	r tabel	Keterangan
1	0.691	0.265	Valid
2	0.709	0.265	Valid
3	0.590	0.265	Valid
4	0.471	0.265	Valid
5	0.670	0.265	Valid

d) Financial Management Effectiveness Variable

No. Item	r hitung	r tabel	Keterangan
1	0.471	0.265	Valid
2	0.302	0.265	Valid
3	0.720	0.265	Valid
4	0.548	0.265	Valid
5	0.475	0.265	Valid
6	0.542	0.265	Valid
7	0.435	0.265	Valid
8	0.506	0.265	Valid
9	0.470	0.265	Valid
10	0.661	0.265	Valid

## 2. Reliability Test

According to Ghazali (2011), reliability is actually a tool to measure a questionnaire which is an indicator of a variable. It is said to be reliable or reliable if a person's answer to a question is consistent or stable from time to time. The reliability test in this study used the help of the SPSS Statistic 21 program with Cronbach Alpha ( $\alpha$ ) statistical test analysis. If the value ( $\alpha$ ) is greater than 0.6, it can be concluded that the instrument used in the research is reliable (Nunnally, 1994 in Ghazali, 2011).

No	Variabel	Cronbach's Alpha	Information	Criteria
1	Internal Control System	0,648	>0,6	Reliable
2	Human Resource Competence	0,648	>0,6	Reliable
3	Functional Supervision	0,608	>0,6	Reliable
4	Financial Management Effectiveness	0,659	>0,6	Reliable

### 5.2. Multiple Linear Regression Analysis

Multiple linear regression is used in this study with the aim of proving the hypothesis regarding the influence of the variables of the Internal Control System (X1), Human Resource Competence (X2), Functional Supervision (X3) partially or jointly on the Effectiveness of Regional Financial Management (Y) at the SKPD of North Toraja Regency. Statistical calculations in multiple linear regression analysis used in this research is to use the computer program SPSS for Windows version 21.0. The complete results of data processing using the SPSS program are in the appendix and are further summarized as follows:

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.040	1.462		.712	.480
X1	.232	.050	.208	4.644	.000
X2	.996	.068	.773	14.726	.000
X3	.135	.066	.076	2.035	.047

Based on table 5.16 it can be written in the form of a regression equation in the form of Standardized Coefficients so that the following equation is obtained:

$$Y = 1.040 + 0.232X1 + 0.996X2 + 0.135X3$$

- Y = Efektivitas Pengelolaan Keuangan Daerah
- X1 = Sistem Pengendalian Intern
- X2 = Kompetensi Sumber Daya Manusia
- X3 = Pengawasan Fungsional

Based on the multiple regression equation, it can be explained as follows:

- a. The constant value of the equation above is 1,040. This number shows an indication of the Effectiveness of Regional Financial Management (Y) in the SKPD of North Toraja Regency if the Internal Control System (X1), Human Resource Competence (X2), Functional Supervision (X3) are 0 (zero).
- b. The coefficient of variable X1 (Internal Control System) was obtained at 0.232 with a positive sign. This shows that the greater the level of application of the Internal Control System, the greater the increase in the Effectiveness of Regional Financial Management in the SKPD of North Toraja Regency.
- c. The variable coefficient of X2 (Human Resource Competence) was obtained at 0.996 with a positive sign. This shows that the higher the Human Resource Competence, the higher the Effectiveness of Regional Financial Management in the SKPD of North Toraja Regency.
- d. The coefficient of variable X3 (Functional Supervision) was obtained at 0.135 with a positive sign. This shows that the higher the Functional Supervision, the higher the Effectiveness of Regional Financial Management in the SKPD of North Toraja Regency.
- e. From the results of the multiple regression coefficients that have been described in the description above, hypothesis testing will be carried out partially or simultaneously

### 5.3. Hypothesis Test Results

#### a. Partial Test Results (t Test)

The t-test aims to show how far the influence of one explanatory or independent variable individually in explaining the dependent variable. The partial hypothesis test was carried out by comparing the t-count value with the t-table and/or based on the significance value of the SPSS output results.

Variabel	t hitung	Hipotesis
Sistem Pengendalian Intern	4.644	4.644 > 1.675 maka hipotesis diterima
Kompetensi Sumber Daya Manusia	14.726	14.726 > 1.675 maka hipotesis diterima
Pengawasan Fungsional	2.035	2.035 > 1.675 maka hipotesis diterima

The table above informs the results of the t test based on the comparison of the calculated t value with the t table value. The calculated t value is obtained from the SPSS output test results, while the t table value is obtained by the formula:

$$t \text{ table} = TINV (\alpha; n-k-1)$$

$$\alpha = 0,05$$

$$n = \text{Number of Samples (55)}$$

$$k = \text{Number of Independent Variables (3)}$$

As for the calculation,  $t \text{ table} = (0.05; (55-3-1) = (0.05; 51)$ . By using t table, then the value of t table = 1.675. For more details, the following authors present a partial test ( t test) by comparing the value of t count and t table.

1) **The Effect of Internal Control System towards Regional Financial Management Effectiveness**  
 The results of the regression test for the Internal Control System variable on the Effectiveness of Regional Financial Management show the t value = 4.644 with a significance value of 0.000. Where using the value of t table = 1.675 then the value of t arithmetic > t table (4,644 > 1,675) so (the hypothesis is accepted), thus the Internal Control System has a positive and significant effect on the Effectiveness of Regional Financial Management at SKPD North Toraja Regency.

2) **The Effect of Human Resource Competence towards Regional Financial Management Effectiveness**  
 The results of the regression test for the accountability variable on the Effectiveness of Regional Financial Management show the t-count = 14,726 with a significance value of 0.000, using the t-table = 1.675, the t-count > t-table (14,726 > 1.675) so that (the hypothesis is accepted), thus accountability has an effect positive and significant on the Effectiveness of Regional Financial Management in SKPD North Toraja Regency.

3) **The Effect of Functional Supervision towards Regional Financial Management Effectiveness**  
 The results of the regression test of the Functional Supervision variable on the Effectiveness of Regional Financial Management show the t-count = 2.035 with a significance value of 0.047, using the t-table = 1.675, the t-count > t-table (2.035 > 1.675) so that (the hypothesis is accepted), thus Functional Supervision positive and significant effect on the Effectiveness of Regional Financial Management in SKPD North Toraja Regency.

**b. Simultaneous Test Results (F test)**

The joint hypothesis testing was carried out using the F test. The F test was conducted to test the significance relationship between the independent variables and the dependent variable as a whole or simultaneously. That is, in this study, the F test will prove the effect of the variables if the Internal Control System (X1), Human Resource Competence (X2), Functional Supervision (X3) together affect the Effectiveness of Regional Financial Management (Y) in Regency SKPD North Toraja. The results of this simultaneous test are obtained based on the SPSS output in the table as follows

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	349.035	3	116.345	355.859	.000 <sup>a</sup>
	Residual	16.674	51	.327		
	Total	365.709	54			

Hypothesis:

The results of the regression model testing for all variables show the calculated F value = 355.859 with a significance of 0.000, using a significance limit of 0.05, the significance value is less than 0.05 with a positive coefficient direction.

Therefore, it is obtained that the hypothesis is accepted which states that the Internal Control System (X1), Human Resource Competence (X2), Functional Supervision (X3) together have a positive and significant effect on the Effectiveness of Regional Financial Management (Y).

**c. Determination Test (R2)**

The coefficient of determination (R2) essentially measures how far the model's ability to explain variations in the dependent variable is. The value of the coefficient of determination lies between zero and one, (0 R2 1). The purpose of calculating the coefficient of determination is to determine the effect of the independent variable on the dependent variable. The results of the data obtained as follows:

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.977 <sup>a</sup>	.954	.952	.57179

The results of the regression calculation can be seen that the value of R Square is 0.954. This shows that 95.4% of Regional Financial Management Effectiveness (Y) is influenced by variations of three independent variables, namely Internal Control System (X1), Human Resource Competence (X2), and Functional Supervision (X3), while the remaining 4.6% influenced by other variables not examined.

**VI. DISCUSSION**

**6.1. The Effect of Internal Control System towards Regional Financial Management Effectiveness**

Hypothesis 1 of this study indicates that the Government's Internal Control System (SPIP) has an effect on the effectiveness of regional financial management. This means that if SPIP is increased, the effectiveness of regional financial management will also increase. Supported by the known regression value test. The results of

the regression test for the Internal Control System variable on the Effectiveness of Regional Financial Management showed the t-count = 4.644 with a significance value of 0.000. Where using the value of t table = 1.675 then the value of t arithmetic > t table (4,644 > 1,675) so (the hypothesis is accepted), thus the Internal Control System has a positive and significant effect on the Effectiveness of Regional Financial Management at SKPD North Toraja Regency.

Judging from the frequency distribution, the government's internal control system has been well implemented. It is also in line with this research that in accordance with the statement of the inspectorate apparatus that the agency must have a written code of ethics, examples of ethical behavior from the leadership, the internal supervisory unit consists of qualified/competent staff, there is an independent inspection of performance, the existence of an information system that can help ensure responsibility, and supervision to assess the quality of internal control. In fact, the government's internal control system to produce effective regional financial management is adequate.

In the results of this study, the researchers found that there were no weaknesses in SPIP, because SPIP in the SKPD of North Toraja Regency had been implemented properly and correctly, for example the control environment had made a good contribution in creating a work atmosphere so that it could encourage the State Civil Apparatus (ASN) to improve its performance, has been able to improve its performance in anticipating the risks that may occur, the SKPD of North Toraja Regency has improved the quality of accountability in the successful implementation of activities (programs) that are in accordance with the goals and objectives that have been set.

## **6.2. The Effect of Human Resource Competence towards Regional Financial Management Effectiveness**

Based on the results of statistical analysis in this study, it was found that hypothesis 2 Competence (HR) has an influence on the effectiveness of regional financial management. This means that if there is an increase in Human Resource Competence, the effectiveness of regional financial management will also increase.

Supported by the regression value test, it is known that the regression test results for the Human Resource Competence variable on the Effectiveness of Regional Financial Management show the t count = 14,726 with a significance value of 0.000, using the t table = 1.675, then the t value > t table (14,726>1.675) so that (the hypothesis is accepted), thus the competence of human resources has a positive and significant effect on the Effectiveness of Regional Financial Management at the SKPD of North Toraja Regency.

The results obtained from testing the second hypothesis prove that the competence of human resources can affect the effectiveness of regional financial management. In the context of effective regional financial management, local government organizations must have competent human resources in their fields.

Good or bad local financial management is caused by the existing human resources in the government. This is because human resources are the main component that functions as a driving force in running the government. When the local government has a competent financial management apparatus, the regional financial management will run effectively.

Human resources who do not have competence will not be able to complete their work efficiently, effectively and economically. In this case the work produced will not be on time and there is a waste of time and energy. If a system is well regulated, but is not supported by someone's understanding, namely weak competence, the work carried out will be very slow and performance will be ineffective. On the other hand, if a system is well regulated, work will appear easier and regional financial management will be more effective.

## **6.3. The Effect of Functional Supervision towards Regional Financial Management Effectiveness**

The third hypothesis in this study shows that functional supervision has an effect on the effectiveness of regional financial management in the government of North Toraja Regency. The results of the regression testing of the Functional Supervision variable on the Effectiveness of Regional Financial Management show the t-count = 2.035 with a significance value of 0.047, using the t-table = 1.675, the t-count > t-table (2.035>1.675) so that (the hypothesis is accepted), thus Functional Supervision positive and significant effect on the Effectiveness of Regional Financial Management SKPD North Toraja Regency.

This is because the objective of functional supervision carried out by the North Toraja Regency Government is to carry out general tasks and development tasks so that they take place in accordance with statutory regulations so that they can be accounted for to the public. So, with functional supervision, it can be seen whether a government agency has carried out activities in accordance with its duties and functions effectively and efficiently and in accordance with a predetermined plan. So that functional supervision by the North Toraja Regency Government inspectorate will encourage the realization of effective, efficient and economical financial management.

Thus, the better the functional supervision carried out by the functional supervisory apparatus in the North Toraja Regency Government, the better the implementation of the government's work program will be, this will affect the effectiveness in regional financial management. The results of this study are supported by the



theory put forward by Halim (2004) which states that in the implementation of regional financial management, functional supervision is absolutely necessary so that the effectiveness, efficiency and economics carried out by local governments can be achieved.

The realization of effective financial management is the main goal of local governments. So that the implementation of adequate functional supervision will support effective, efficient and economical financial management. The better the functional supervision carried out by the functional supervisory apparatus, the better the implementation of the government's work program will be, this will affect the effectiveness in regional financial management.

## VII. CONCLUSION

1. The Government Internal Control System has a significant effect on the effectiveness of regional financial management, meaning that the more effective the Government's Internal Control System, the better the quality of the effectiveness of regional financial management in the SKPD of North Toraja Regency
2. Human Resource Competence affects the Effectiveness of Regional Financial Management in SKPD of North Toraja Regency. The results showed that with the competence of human resources owned by state civil apparatus (ASN) the effectiveness of regional financial management went well in the SKPD of North Toraja Regency.
3. Functional Supervision affects the Effectiveness of Regional Financial Management in SKPD of North Toraja Regency. The more often the supervision is carried out, the better the effectiveness of regional financial management

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