



Research Paper

Factors That Influence Performance Of Regional Financial Manager Mediated by Employee Motivation (Research On Regional Finance And Revenue Management Agency of West Sulawesi Province)

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Abstract: This research aims to determine whether: 1) competence, work environment, organizational commitment, leadership style, and employee work motivation have a direct effect on the performance of local financial Manager, 2) whether the work environment, organizational commitment, and leadership style have a direct effect on employee work motivation, and 3) Does competence, work environment, organizational commitment, and leadership style affect the performance of local financial Manager mediated by employee motivation. This research uses an approach approach, namely the approach taken in the analysis of numerical data that is processed by statistical methods. The results of the research are: 1) Competence, work environment, organizational commitment, leadership style, and employee work motivation have a positive and significant effect on the performance of financial Manager, 2) Competence, work environment, organizational commitment, and leadership style have a positive and significant effect on work motivation. employees, and 3) work environment, organizational commitment, and leadership style have a positive and significant effect on the performance of financial Manager mediated by work motivation.

Keywords: Performance, work motivation, competence, work environment, organization commitment

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I. INTRODUCTION

With the Law no. 23 of 2014 concerning Regional Government replacing Law no. 32 of 2004, local governments are competing to improve their performance. The performance of regional financial Manager is a result achieved, the achievements shown, the ability of the apparatus/employees to manage regional finances through predetermined indicators in carrying out each stage of financial management in accordance with predetermined standards or requirements such as laws and regulations and other rules. in regional financial management (Soleh and Rochmansjah, 2010). Good human resources can also improve the quality of work, this is indicated by the capabilities possessed. However, regardless of the magnitude of competence, work environment, organizational commitment, and leadership style if it is not supported by high motivation then the performance to be achieved will not be optimal, therefore the expectation of an achievement can be achieved if a person has high motivation. Motivation as a mediating variable for improving employee performance can also be influenced by competence, work environment, organizational commitment and leadership style. Based on the description above, researchers are interested in conducting research related to the factors that affect the performance of regional financial Manager with employee work motivation as a mediating variable.

II. THEORETICAL AND LITERATURE REVIEW

2.1 Performance

Performance or performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective responsibilities.

2.2 Performance of Financial Manager

The performance of regional financial Manager is a result achieved, the achievements shown, the ability of the apparatus/employees to manage regional finances through predetermined indicators in carrying out each stage of financial management in accordance with predetermined standards or requirements such as statutory regulations and other rules. in local financial management.

2.3 Competence

Competence is a characteristic inherent in a person that causes a person to be able to predict his surroundings in a job or situation.

2.4 Work Environment

The work environment is a place that is around employees both physically and non-physically in the organization's area, the environment can affect employee work productivity. The work environment also includes interactions or relationships between employees and organizational leaders.

2.5 Leadership Style

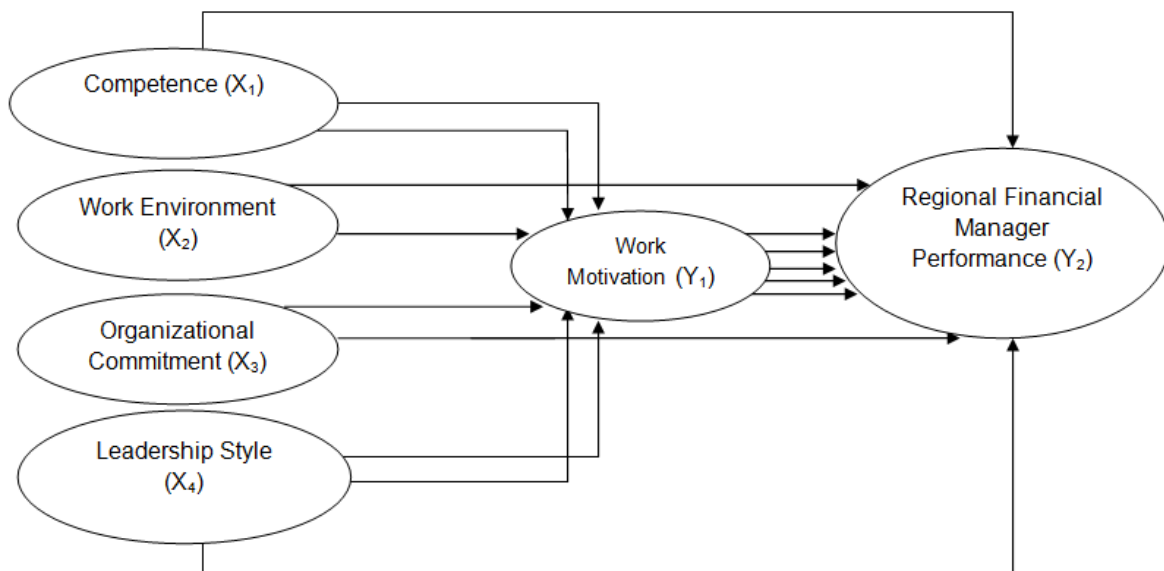
Leadership style is a way for leaders to influence their subordinates to work together productively to achieve organizational goals.

2.6 Employee Work Motivation

Motivation is a condition that moves people and creates enthusiasm or work motivation to carry out activities and is expressed in the form of a hard or weak effort towards a goal where the strength and weakness of a worker's work motivation will determine the size of his achievements.

III. CONCEPTUAL FRAMEWORK AND HYPOTHESIS

3.1 Conceptual Framework



3.2 Hypothesis

3.2.1 Competence Effect towards Regional Financial Manager Performance

H1: Competence (X₁) has a positive and significant effect towards Regional Financial Management Performance

3.2.2 Work Environment Effect towards Regional Financial Manager Performance

H2: Work Environment (X₂) has a positive and significant effect towards Regional Financial Management Performance

3.2.3 Organizational Commitment Effect towards Regional Financial Manager Performance

H3: Organizational Commitment (X₃) has a positive and significant effect towards Regional Financial Management Performance

3.2.4 Leadership Style Effect towards Regional Financial Manager Performance

H4: Leadership Style (X4) has a positive and significant effect towards Regional Financial Management Performance

3.2.5 Competence Effect towards Employee Work Motivation

H5: Competence (X1) has a positive and significant effect towards Employee Work Motivation (Y1)

3.2.6 Work Environment Effect towards Employee Work Motivation

H6: Work Environment (X2) has a positive and significant effect towards Employee Work Motivation (Y1)

3.2.7 Organizational Commitment Effect towards Employee Work Motivation

H7: Organizational Commitment (X3) has a positive and significant effect towards Employee Work Motivation (Y1)

3.2.8 Leadership Style Effect towards Employee Work Motivation

H8: Leadership Style (X4) has a positive and significant effect towards Employee Work Motivation (Y1)

3.2.9 Work Motivation Effect towards Regional Financial Manager Performance

H9: Work Motivation (Y1) has a positive and significant effect towards Regional Financial Manager Performance (Y2)

3.2.10 Competence Effect towards Regional Financial Manager Performance Mediated by Work Motivation

H10: Competence (X1) has a positive and significant effect towards Regional Financial Manager Performance mediated by Work Motivation (Y2)

3.2.11 Work Environment Effect towards Regional Financial Manager Performance Mediated by Work Motivation

H11: Work Environment (X2) has a positive and significant effect towards Regional Financial Manager Performance mediated by Work Motivation (Y2)

3.2.12 Organizational Commitment Effect towards Regional Financial Manager Performance Mediated by Work Motivation

H12: Organizational Commitment (X3) has a positive and significant effect towards Regional Financial Manager Performance mediated by Work Motivation (Y2)

3.2.13 Leadership Style Effect towards Regional Financial Manager Performance Mediated by Work Motivation

H13: Leadership Style (X4) has a positive and significant effect towards Regional Financial Manager Performance mediated by Work Motivation (Y2)

IV. RESEARCH METHOD

4.1 Research Design

This research uses a quantitative approach, that is an approach that emphasizes analysis on numerical data that is processed by statistical methods. This research is associative, which aims to determine the relationship or influence between two or more variables (Sujarweni, 2015).

4.2 Research Time and Location

In this research, the object of research is all employees of the Regional Finance and Revenue Management Agency of West Sulawesi Province related to Financial Management and Regional Property.

4.3 Population, Sample, and Sampling

The population in this research is the Regional Finance and Revenue Management Agency of West Sulawesi Province. The sampling technique used is saturated sampling or census, where every population is made samples.

4.4 Data Types and Sources

1. Primary Data, obtained directly from the original/main source to answer research questions, which were then developed with the author's own understanding in drawing conclusions.
2. Secondary Data, collected from other sources such as literature research approach through literature, books, notes and historical reports that have been compiled in published archives (documentary data) as well as agency data related to the object of research.

4.5 Data Gathering Method

1. Field Research

Data collection is done through a questionnaire (questionnaire), which is a data collection technique by asking a list of questions to be filled out by the official concerned and the author makes questions that refer to the indicators of each variable. The number of questionnaires provided by the researcher is 100 copies.

2. Library Research

Conducted to obtain secondary data. The technique used is reading textbooks, browsing websites that provide information related to this research, as well as other literature that can support primary data and research conducted by the author.

4.6 Research Instruments

Measurement of variables in this research using an interval measurement scale. This interval scale is usually measured through a questionnaire instrument with a Likert scale that uses five points of assessment, with a score of 1 to 5.

4.7 Data Analysis Technique

The data analysis technique in this research used Partial Least Square (PLS). PLS is a Structural Equation Modeling (SEM) equation model with an approach based on variance or component-based structural equation modeling.

V. RESEARCH RESULTS

5.1 Data Description

5.1.1 Respondents' Opinion Towards Competence

Item		Strongly Agree	Agree	Somewhat Agree	Disagree	Strongly Disagree	Mean Variable	Mean Per Indicator
		5	4	3	2	1		
X1.1	F	13	44	11	25	7	3,45	3,31
	%	13	44	11	25	7		
X1.2	F	13	46	21	16	4		3,48
	%	13	46	21	16	4		
X1.3	F	16	47	18	15	4		3,56
	%	16	47	18	15	4		
X1.4	F	13	50	18	15	4		3,53
	%	13	50	18	15	4		
X1.5	F	14	47	8	26	5		3,39
	%	14	47	8	26	5		
X1.6	F	6	49	27	15	3		3,40
	%	6	49	27	15	3		

Source: Primary Data, 2021

Item X1.1: Financial Manager must have adequate knowledge of regional financial management

Item X1.2: Government regulations related to financial management have been understood by financial Manager

Item X1.3: Expertise in using computer technology must be possessed in carrying out work according to the duties and responsibilities given

Item X1.4: In managing regional finances, the leadership instills value in employees to do the right thing according to values, norms, and ethics consistently

Item X1.5: Showing an example to co-workers in attitude and behavior can be done to create a more pleasant atmosphere

Item X1.6: Training and technical guidance related to routine financial management are carried out

5.1.2 Respondents' Opinion Towards Work Environment

Item		Strongly Agree	Agree	Somewhat Agree	Disagree	Strongly Disagree	Mean Variable	Mean Per Indicator
		5	4	3	2	1		
X2.1	F	11	51	20	15	3	3,46	3,52
	%	11	51	20	15	3		
X2.2	F	9	53	20	15	3		3,50
	%	9	53	20	15	3		
X2.3	F	5	45	20	26	4		3,21
	%	5	45	20	26	4		
X2.4	F	14	47	8	26	5		3,39
	%	14	47	8	26	5		
X2.5	F	13	46	21	16	4		3,48
	%	13	46	21	16	4		
X2.6	F	16	47	18	15	4		3,56
	%	16	47	18	15	4		
X2.7	F	13	50	18	15	4		3,53

	%	13	50	18	15	4	
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Source: Primary Data, 2021

Item X2.1: The layout of my workplace makes my work easier

Item X2.2: The equipment that supports the work is very adequate

Item X2.3: Availability of operational vehicles that can support the smooth work of employees

Item X2.4: The office provides adequate facilities to support the work of employees inside and outside the office

Item X2.5: The implementation of the work is covered by a relaxed and friendly atmosphere, not a tense atmosphere full of threats

Item X2.6: The boss is considered a colleague whose policies need to be supported, not a scary leader

Item X2.7: Cooperation between employees is well established so that work can be completed effectively and efficiently

5.1.3 Respondents' Opinion Towards Organizational Commitment

Item		Strongly Agree	Agree	Somewhat Agree	Disagree	Strongly Disagree	Mean Variable	Mean Per Indicator
		5	4	3	2	1		
X3.1	F	13	44	11	25	7		3,31
	%	13	44	11	25	7		
X3.2	F	6	49	27	15	3	3,41	3,40
	%	6	49	27	15	3		
X3.3	F	11	51	20	15	3		3,52
	%	11	51	20	15	3		

Source: Primary Data (2021)

Item X3.1: I will continue to maintain my good name and serve this organization

Item X3.2: If I get a better job offer in another organization, I will not feel that the offer is a good reason to leave my organization

Item X3.3: One of the main reasons I continue to work for this organization is that leaving the organization will require great personal sacrifice, other organizations may not match the overall benefits I get here.

5.1.4 Respondents' Opinion Towards Leadership Style

Item		Strongly Agree	Agree	Somewhat Agree	Disagree	Strongly Disagree	Mean Variable	Mean Per Indicator
		5	4	3	2	1		
X4.1	F	9	53	20	15	3		3,52
	%	9	53	20	15	3		
X4.2	F	5	45	20	26	4	3,32	3,21
	%	5	45	20	26	4		
X4.3	F	7	41	12	35	5		3,12
	%	7	41	12	35	5		
X4.4	F	6	37	23	29	5		3,10
	%	6	37	23	29	5		

Source: Primary Data (2021)

Item X4.1: Leaders give direction first before staff do their work

Item X4.2: Leaders emphasize continuous performance in order to achieve satisfactory results

Item X4.3: Leaders often involve staff in decision making

Item X4.4: The leader supervises, assesses and corrects every work produced by the staff

5.1.5 Respondents' Opinion Towards Employee Work Motivation

Item		Strongly Agree	Agree	Somewhat Agree	Disagree	Strongly Disagree	Mean Variable	Mean Per Indicator
		5	4	3	2	1		
Y1.1	F	13	44	11	25	7		3,31
	%	13	44	11	25	7		
Y1.2	F	6	49	27	15	3	3,40	3,40
	%	6	49	27	15	3		
Y1.3	F	11	51	20	15	3		3,52
	%	11	51	20	15	3		
Y1.4	F	9	53	20	15	3	3,34	3,50
	%	9	53	20	15	3		
Y1.5	F	5	45	20	26	4		3,21
	%	5	45	20	26	4		

Y1.6	F	7	41	12	35	5		3,10
		7	41	12	35	5		

Source: Primary Data (2021)

Item Y1.1: My work environment is very supportive in completing work

Item Y1.2: I can explore and develop the skills that I have in this office

Item Y1.3: The office provides facilities that can be used to support the smooth running of the work

Item Y1.4: I get welfare benefits based on my work performance

Item Y1.5: I get Welfare Allowance based on my work performance

Item Y1.6: I am given remuneration according to the workload that I do

5.1.6 Respondents' Opinion Towards Financial Manager Performance

Item		Strongly Agree	Agree	Somewhat Agree	Disagree	Strongly Disagree	Mean Variable	Mean Per Indicator	
		5	4	3	2	1			
Y2.1	F	14	47	8	26	5	3,49	3,39	
	%	14	47	8	26	5			
Y2.2	F	13	46	21	16	4			3,48
	%	13	46	21	16	4			
Y2.3	F	16	47	18	15	4			3,56
	%	16	47	18	15	4			
Y2.4	F	13	50	18	15	4			3,53
	%	13	50	18	15	4			

Source: Primary Data (2021)

Item Y2.1: Financial management provides services to work units and work partners that have been carried out effectively and efficiently

Item Y2.2: The financial manager always completes the work in accordance with the set time

Item Y2.3: Financial Manager in preparing regional financial reports are carried out in accordance with applicable regulations

Item Y2.4: The financial manager is responsible for managing regional finances in accordance with the laws and regulations

5.2 Research Results Description

5.2.1 Reliability Test

The reliability test was conducted to prove the accuracy, consistency and accuracy of the instrument in measuring the construct.

	Cronbach's Alpha	Rule of Thumb	Result
Leadership Style	0.900	>0.7	Reliabel
Regional Financial Manager Performance	0.943	>0.7	Reliabel
Organizational Commitment	0.910	>0.7	Reliabel
Competence	0.957	>0.7	Reliabel
Work Environment	0.961	>0.7	Reliabel
Employee Work Motivation	0.943	>0.7	Reliabel

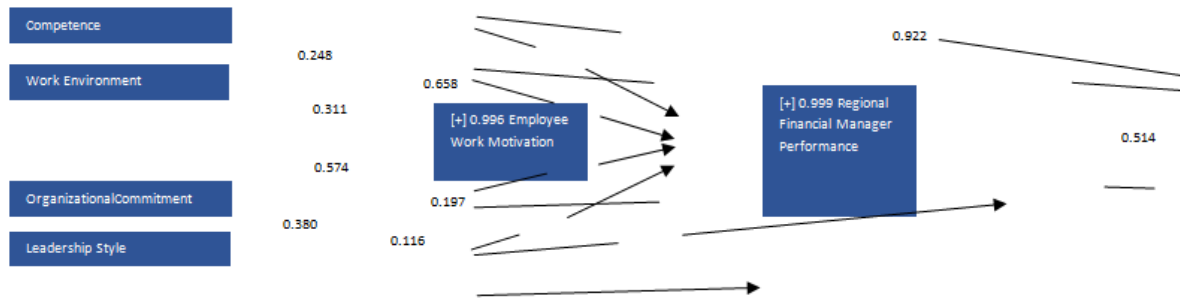
Source: Primary Data (2021)

From the table above, the Cronbach Alpha value of all variables has a Cronbach Alpha value > 0.7, so the data is reliable and can be tested for further data processing.

5.2.2 Structural Model Test or Inner Model

1. Path Coefficient Test

Path coefficient test evaluation is used to show how strong or weak the influence of exogenous variables on endogenous variables is.



Based on the description above, all variables in this model have a positive path coefficient. This shows that the greater the value of the path coefficient on one exogenous variable to the endogenous variable, the stronger the influence between exogenous variables on the endogenous variable.

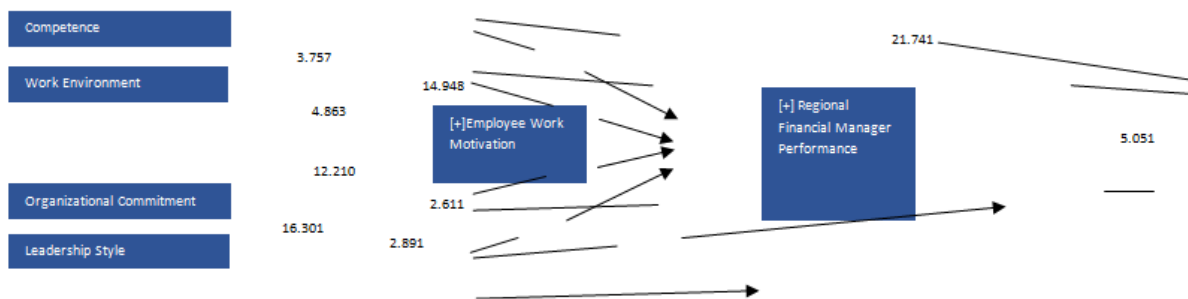
2. F-Square Test

Is carried out to determine the goodness of the model. The f-square values of 0.02, 0.15 and 0.35 can be interpreted as whether the predictor of latent variables has a weak, medium, and strong influence at the structural level (Ghozali, 2011)

	Leadership Style	Regional Financial Manager Performance	Organizational Commitment	Competence	Work Environment	Employee Work Motivation
Leadership Style		0,232				4,636
Regional Financial Manager Performance						
Organizational Commitment		0,266				3,127
Competence		10,144				0,324
Work Environment		4,042				0,433
Employee Work Motivation		0,790				

3. Hypothesis Test

Testing the hypothesis in this research was carried out using the bootstrapping method using smartPLS 3.0. In this research there is a mediating variable, namely employee work motivation. The mediating variable is said to be able to mediate the effect of exogenous (independent) variables on endogenous (dependent) variables if the statistical T value is greater than the T table and the P value is smaller than the significant level used (5%) (Hafiez Sofyana, 2013).



Direct Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
Leadership Style ->Regional Financial Manager Performance	0.116	0.120	0.040	2.891	0.004
Leadership Style ->Employee Work Motivation	0.380	0.378	0.023	16.301	0.000
Organizational Commitment ->Regional Financial Manager Performance	0.197	0.192	0.075	2.611	0.009
Organizational Commitment ->Employee Work Motivation	0.574	0.575	0.047	12.210	0.000
Competence ->Regional Financial Manager Performance	0.922	0.921	0.042	21.741	0.000
Competence ->Employee Work Motivation	0.248	0.250	0.066	3.757	0.000
Work Environment ->Regional Financial Manager Performance	0.658	0.663	0.044	14.948	0.000
Work Environment ->Employee Work Motivation	0.311	0.314	0.064	4.863	0.000
Employee Work Motivation ->Regional Financial Manager Performance	0.514	0.527	0.102	5.051	0.000

Indirect Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
Organizational Commitment ->Employee Work Motivation ->Regional Financial Manager Performance	0.295	0.303	0.065	4.557	0.000
Competence ->Employee Work Motivation ->Regional Financial Manager Performance	0.127	0.131	0.041	3.098	0.002
Work Environment ->Employee Work Motivation ->Regional Financial Manager Performance	0.160	0.165	0.046	3.462	0.001
Leadership Style ->Employee Work Motivation ->Regional Financial Manager Performance	0.195	0.199	0.037	5.325	0.000

VI. DISCUSSION

6.1 Research Results Discussion

From the results above, it can be seen that the better/higher competence, work environment, organizational commitment and leadership style, the better the contribution to the performance of regional financial Manager.

1. Competence (X1) Effect towards Financial Manager Performance (Y2)

Based on the competency variable test (X1) on the performance of financial Manager (Y2) obtained P-value 0.000 <0.05 and T Statistics 21.741> 1.96, it can be concluded that competency (X1) has a positive and significant effect on the performance of regional financial Manager (Y2) or in other words H1 is accepted.

2. Work Environment (X2) Effect towards Financial Manager Performance (Y2)

Based on the test of the work environment variable (X2) on the performance of regional financial Manager (Y2) obtained P-value 0.000 <0.05 and T Statistics 14.948> 1.96, it can be concluded that the work environment (X2) has a positive and significant effect on the performance of financial Manager. (Y2), so H2 is accepted.

3. Organizational Commitment (X3) Effect towards Financial Manager Performance (Y2)

Based on the test of organizational commitment variable (X3) on the performance of regional financial Manager (Y2) obtained P-value 0.009 <0.05 and T Statistics 2.611> 1.96, it can be concluded that organizational commitment (X3) has a positive and significant effect on the performance of financial Manager. (Y2), so H3 is accepted.

4. Leadership Style (X4) Effect towards Financial Manager Performance (Y2)

Based on the test of the leadership style variable (X4) on the performance of regional financial Manager (Y2) obtained P-value $0.004 < 0.05$ and T Statistics $2.891 > 1.96$, it can be concluded that leadership style (X4) has a positive and significant effect on the performance of financial Manager. (Y2), so H4 is accepted.

5. Competence (X1) Effect towards Employee Work Motivation (Y1)

Based on the competency variable test (X1) on Employee Work Motivation (Y1) obtained P-value $0.000 < 0.05$ and T Statistics $3.757 > 1.96$, it can be concluded that competency (X1) has a positive and significant effect on employee work motivation (Y1), so that H5 is accepted.

6. Work Environment (X2) Effect towards Employee Work Motivation (Y1)

Based on the test of the work environment variable (X2) on Employee Work Motivation (Y1) obtained P-value $0.000 < 0.05$ and T Statistics $4.863 > 1.96$, it can be concluded that the work environment (X2) has a positive and significant effect on employee work motivation (Y1), so H6 is accepted.

7. Organizational Commitment (X3) Effect towards Employee Work Motivation (Y1)

Based on the test of organizational commitment variable (X3) on Employee Work Motivation (Y1) obtained P-value $0.000 < 0.05$ and T Statistics $12.210 > 1.96$, it can be concluded that organizational commitment (X3) has a positive and significant effect on employee work motivation (Y1), so H7 is accepted.

8. Leadership Style (X4) Effect towards Employee Work Motivation (Y1)

Based on the leadership style variable test (X4) on Employee Work Motivation (Y1) obtained P-value $0.000 < 0.05$ and T Statistics $16.301 > 1.96$, it can be concluded that organizational commitment (X4) has a positive and significant effect on employee work motivation (Y1), so H8 is accepted.

9. Work Motivation (Y1) Effect towards Financial Manager Performance (Y2)

Based on the test of work motivation variable (Y1) on the performance of regional financial Manager (Y2) obtained P-value $0.000 < 0.05$ and T Statistics $5.051 > 1.96$, it can be concluded that work motivation (Y1) has a positive and significant effect on the performance of financial Manager. (Y2), so H9 is accepted.

10. Competence (X1) Effect towards Financial Manager Performance (Y2) Mediated by Work Motivation (X1)

Based on the competency test variable (X1) on the performance of financial Manager (Y2) mediated by work motivation (Y1) obtained P-value $0.002 < 0.05$ and T Statistics $3.098 > 1.96$, it can be concluded that competency (X1) has a positive and significant effect on the performance of financial Manager (Y2) is mediated by work motivation (Y1), so H10 is accepted.

11. Work Environment (X2) Effect towards Financial Manager Performance (Y2) Mediated by Work Motivation (X1)

Based on the test of the work environment variable (X2) on the Performance of Financial Manager (Y2) mediated by Work Motivation (Y1) obtained P-value $0.001 < 0.05$ and T Statistics $3.462 > 1.96$, it can be concluded that the work environment (X2) has a positive and positive effect. significant effect on the performance of financial Manager (Y2) mediated work motivation (Y1), so H11 is accepted.

12. Organizational Commitment (X3) Effect towards Financial Manager Performance (Y2) Mediated by Work Motivation (X1)

Based on the test of organizational commitment variable (X3) on Financial Manager Performance (Y2) mediated by Work Motivation (Y1) obtained P-value $0.000 < 0.05$ and T Statistics $4.557 > 1.96$, it can be concluded that organizational commitment (X3) has a positive and positive effect. significant effect on the performance of financial Manager (Y2) mediated by work motivation (Y1), so H12 is accepted.

13. Leadership Style (X4) Effect towards Financial Manager Performance (Y2) Mediated by Work Motivation (X1)

Based on the test of the leadership style variable (X4) on the Performance of Financial Manager (Y2) mediated by Work Motivation (Y1) obtained P-value $0.002 < 0.05$ and T Statistics $5.325 > 1.96$, it can be concluded that leadership style (X4) has a positive and positive effect. significant effect on the performance of financial Manager (Y2) mediated by work motivation (Y1), so that H13 is accepted.

VII. CONCLUSION

7.1 Conclusion

1. Competence affects positively and significantly towards Regional Financial Manager Performance in the Regional Finance and Revenue Management Agency of West Sulawesi Province
2. Work Environment affects positively and significantly towards Regional Financial Manager Performance in the Regional Finance and Revenue Management Agency of West Sulawesi Province
3. Organizational Commitment affects positively and significantly towards Regional Financial Manager Performance in the Regional Finance and Revenue Management Agency of West Sulawesi Province
4. Leadership Style affects positively and significantly towards Regional Financial Manager Performance in the Regional Finance and Revenue Management Agency of West Sulawesi Province
5. Competence affects positively and significantly towards Employee Work Motivation in the Regional Finance and Revenue Management Agency of West Sulawesi Province
6. Work Environment affects positively and significantly towards Employee Work Motivation in the Regional Finance and Revenue Management Agency of West Sulawesi Province
7. Organizational Commitment affects positively and significantly towards Employee Work Motivation in the Regional Finance and Revenue Management Agency of West Sulawesi Province
8. Leadership Style affects positively and significantly towards Employee Work Motivation in the Regional Finance and Revenue Management Agency of West Sulawesi Province
9. Work Motivation affects positively and significantly towards Regional Financial Manager Performance in the Regional Finance and Revenue Management Agency of West Sulawesi Province
10. Work Motivation is able to partially mediate the effect of Competence towards Financial Manager
11. Work Motivation is able to partially mediate the effect of Work Environment towards Financial Manager
12. Work Motivation is able to partially mediate the effect of Organizational Commitment towards Financial Manager
13. Work Motivation is able to partially mediate the effect of Leadership Style towards Financial Manager

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