



Research Paper

Human Resources Competence and Information System Quality Effect towards Regional Owned Goods Management Effectiveness with Leader Commitment as a Moderating Variable in North Toraja District

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ABSTRACT: This study aims to test and analyze the effect of human resource competencies and the quality of regional information systems on the effectiveness of regional goods management with leadership commitment as moderation variables in the North Toraja Regency Government and analyzing the role of quality of information technology in moderation of the influence of bookkeeping, inventory, and reporting on the quality of the financial statements of the Toraja North Toraja Regency Government. This research is a quantitative study that uses primary data and is obtained from questionnaires to financial administration officials and goods management, as well as officials of goods management. Sampling techniques use purposive sampling. The data analysis technique used is the SPSS approach. The results showed that human resources and the quality of information system affected the effectiveness of regional property management, while the leadership commitment modulated the effect of human resource competencies regarding the effectiveness of regional goods management where the results that the commitment of leadership does not moderate, and the leadership commitment moderates to the quality relationship of information systems on the effectiveness of regional goods management, while leadership commitment have an effect on the effectiveness of regional goods management.

KEYWORDS: human resources, information system quality, human resource competency, leadership commitment, effectiveness of regional property management

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I. INTRODUCTION

In Government Regulations (PP) No. 28 Year 2020, chapter 1 paragraph 2, it is stated that Regional Owned Goods are goods that are bought or obtained on state budget (APBD) costs, or other legal sources. Regional Owned Goods Management is one of regional and central government activities that are complicated to handle and needs special attention. Because of that, in doing governance based on good governance, Regional Owned Goods Management has to be done professionally and could be accounted managerially, administratively, and juridically. In other sides, decentralization has brought challenge for regional government in achieving a democratic governance and able to provide and implement good service that is far better for the people. Positive change has to be supported by regional government staffs, legislative, local media, and the society, by getting directly involved actively from planning, budgeting, administration, reporting, accounting, and supervising.

II. LITERATURE AND THEORETICAL REVIEW

2.1. Human Resources Competency

Human resources competency could be defined as skill or attitude owned by an individual in reaching a certain goal. According to Spencer and Spencer in (Hutapea & Thoha, 2008), competency is formed by some components, those are knowledge, skills, self concept, character, and motivation. Regional asset manager competency could affect effectiveness of regional asset management. An individual's competency is realized through performance showed.

2.2. Information System Quality

Management information system is a system which helps in data gathering and analysis which will then served in form of valuable and supporting information in decision making, which will then usable in management operation function (Machmud, 2013).

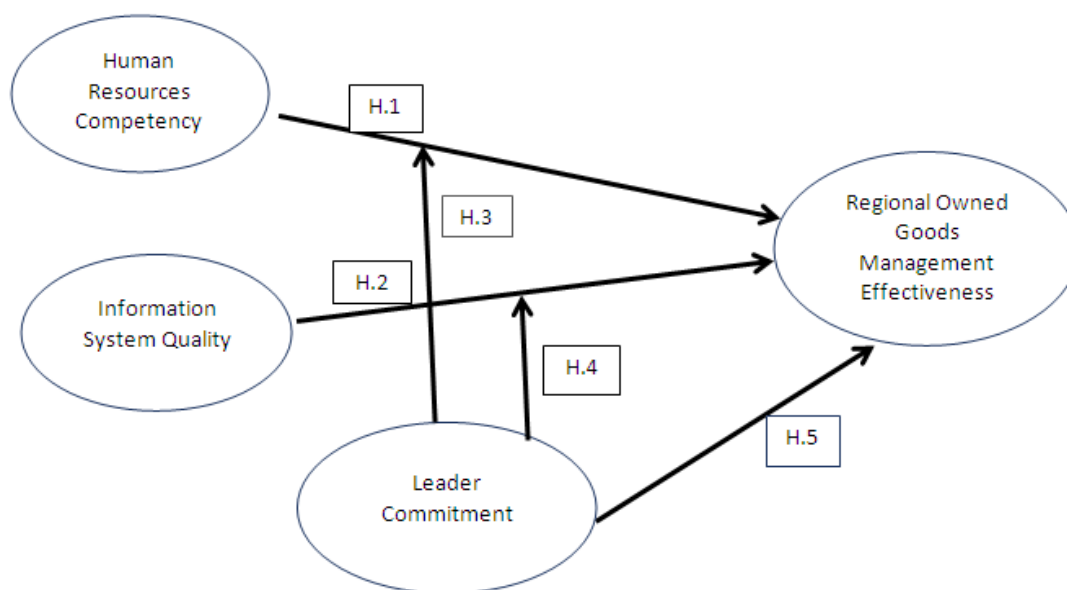
2.3. Leader Commitment

The role of leadership in organization is very important in the effort of goal achieving and various targets that has been set before. Leadership effectiveness from a leader is a thing that is looked upon from every party related in the leadership success. In administrative perspective, a leader or a manager is a person who is responsible for the organization or unit that is led.

2.4. Regional Owned Asset Management Effectiveness

Regional owned asset management effectiveness is an activity of planning, implementing, and supervising towards wealth or regional asset in order to keep the governance wheel going.

III. CONCEPTUAL FRAMEWORK



Picture 1. Conceptual Framework

IV. RESEARCH METHOD

4.1. Research Design

This research is explanatory research, which explains the causal relations between independent variable and dependent variable through hypothesis. The independent variable in this research is the Human Resources Quality, and Information System Quality. Moderation variable is Leader Commitment, and dependent variable is Regional Owned Goods Management Effectiveness.

4.2. Research Object/Location

The research object is North Toraja District Government because the regional government has obtained unqualified opinion (WTP) which shows that one of the indicators to obtain the opinion is good Regional Owned Goods (BMD) management.

4.3. Research Population

The research population is every BMD manager, including goods user, goods administration officials, and goods manager in scope of North Toraja District Regional Government with census as sampling technique. The number of population and sample that will be used are 62 people as goods manager from every Regional Work Unit (SKPD), that is 31 Offices, Agency, and Institution, and 21 subdistricts.

4.4. Data Source and Type

Data type that is used in this research is quantitative. Datas are in forms of values or scores that are given by respondents based on the questionnaire answers. For score weighting, Likert Scale is used. Data source that is used in the research is primary data, which is obtained from questionnaire results given to the goods user, goods administration officials, and goods manager in scope of North Toraja District Regional Government.

4.5. Data Gathering Technique

Data gathering technique that was used by the author is field research, by directly obtaining data through questionnaire.

4.6. Operational Definition and Measurement Method

This research uses three variables, those are independent variable, moderation variable, and dependent variable. The independent variable in this research is the Human Resources Quality, and Information System Quality. Moderation variable is Leader Commitment, and dependent variable is Regional Owned Goods Management Effectiveness. Instrument used in measuring variables in this research is questionnaire.

V. RESEARCH RESULT

5.1. Variable Descriptive Analysis

Validity and Reliability Test

a. Pengujian Validitas

Validity test is used to measure the validity of a questionnaire. A questionnaire is stated as valid if r-count is greater than r-table, and vice versa (Ghozali, 2013). The result of validity test for the research data could be seen in the following table:

Table 1. Validity Test Result

Variable	Item	r-count	r-table	Information
Human Resources Competence (X1)	X1.1	0,616	0,250	Valid
	X1.2	0,715	0,250	Valid
	X1.3	0,821	0,250	Valid
	X1.4	0,685	0,250	Valid
	X1.5	0,777	0,250	Valid
	X1.6	0,803	0,250	Valid
	X1.7	0,715	0,250	Valid
	X1.8	0,785	0,250	Valid
Information System Quality (X2)	X2.1	0,900	0,250	Valid
	X2.2	0,904	0,250	Valid
	X2.3	0,771	0,250	Valid
	X2.4	0,888	0,250	Valid
	X2.5	0,869	0,250	Valid
Leader Commitment (X3)	X3.1	0,840	0,250	Valid
	X3.2	0,781	0,250	Valid
	X3.3	0,663	0,250	Valid
	X3.4	0,836	0,250	Valid
	X3.5	0,619	0,250	Valid
	X3.6	0,820	0,250	Valid
Regional Owned Goods Management Effectiveness (Y)	X3.7	0,845	0,250	Valid
	Y.1	0,830	0,250	Valid
	Y.2	0,840	0,250	Valid
	Y.3	0,819	0,250	Valid
	Y.4	0,933	0,250	Valid
	Y.5	0,901	0,250	Valid
	Y.6	0,936	0,250	Valid
	Y.7	0,898	0,250	Valid
	Y.8	0,768	0,250	Valid
	Y.9	0,751	0,250	Valid
	Y.10	0,793	0,250	Valid
	Y.11	0,755	0,250	Valid
Y.12	0,739	0,250	Valid	

Source: Primary Data, 2021

Table 1 above shows that the validity test for every item, it is obtained all r-count are greater than r-table, so it could be concluded that every question in the instrument is valid.

b. Reliability Test

Reliability test is used to know how far the measurement result stays consistent if done twice or more towards the same problem using the same measuring tools. A variable is stated as reliable if Cronbach Alpha is greater than 0,60 (Sekaran, 2016). The following is the reliability test result:

Table 2. Hasil Pengujian Reliabilitas

Variable	Alpha Coefficient Standard	Cronbach's Alpha	Information
Human Resources Competence (X1)	0,60	0,880	Reliable
Information System Quality (X2)	0,60	0,911	Reliable
Leader Commitment (X3)	0,60	0,881	Reliable
Regional Owned Goods Management	0,60	0,956	Reliable

Effectiveness (Y)		
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Source: Primary Data, 2021.

Table 2 above shows that the Cronbach’s Alpha value of all variables are greater than alpha coefficient standard value of 0,60. This means the instrument used in this research is reliable.

5.2. Regression without Moderation Variable Analysis

Table 3. Hasil Uji Regresi tanpa Variabel Moderasi

Independent Variable	Coefficient	t	Sig.	Information
Constant	0,423			
Human Resources Competence (X1)	0,180	2,049	0,045	Significant
Information System Quality (X2)	0,221	2,194	0,032	Significant
Leader Commitment (X3)	0,554	4,505	0,000	Significant
$\alpha = 5\% = 0,05$ R square = 0,444 F = 14,428, sig. 0,000.				

Source: Primary Data, 2021

VI. DISCUSSION

6.1 Effect of Human Resources Quality towards Regional Owned Goods Management Effectiveness

Based on the t test towards Individual Capability variable showed the t count value of 2,049 with the significancy of 0,0045. Therefore, test sig 0,045 < 0,05, which proves the hypothesis 1 which stated human resources competence affects positively towards BMD management effectivity is accepted.

This research result supports the public policy implementation proposed by Edward (1980), where he stated that the main resource in implementing policies is staff. Failure that happens frequently in policy implementation is caused by the lack of staff and incompetence in their field.

This research result shows that respondents’ perception towards human resources competence variable has *mean* value of 3,63, and the deviation standard is 0,69. This indicates that the perception of every BMD manager, including goods user, goods administration officials, and goods manager in scope of North Toraja District Regional Government towards human resources competence variable is relatively high. According to Nurillah 2014 which is adapted from Xu et al. (2003) stated that human resources competence variable reviewed from indicator role, responsibility, skill training in work and experience.

Regional apparatus quality is a standard that has to be achieved by regional apparatus, in this case officials related to the regional owned goods management to implement regional owned goods management professionally, effectively, and efficiently. With a quality apparatus in regional owned goods management, it should result in a better regional owned good management.

Regional asset manager competence could affect regional asset management effectiveness. An individual’s competency will be realized through showed performance. According to Moehersono (2009), competency could cause or used to predict an individual’s performance. This shows that competency could affect an individual’s performance. Through performance, a regional owned goods manager effectiveness could be seen.

This research result is in accordance to the one conducted by Haryanto (2013) which stated that the ability of human resources affects positively towards the quality of regional asset reporting. Other than that, it is also in accordance to the research conducted by Darno (2012) which also proved that human resource ability affects positively towards user authorization item report quality.

6.2 Effect of Information System Quality towards Regional Owned Goods Management Effectiveness

Based on the t test towards Information System Quality variable showed the t count value of 2,194 with the significancy of 0,0032. Therefore, test sig 0,032 < 0,05, which proves the hypothesis 2 which stated information system quality affects positively towards BMD management effectivity is accepted.

This is in accordance to Edward (1980)’s public policy implementation theory which stated that facility is an important variable in public policy implementation success. Implementor may have adequate staffs, understands what has to be done, and has the authority to do its tasks, but without supporting facilities, the policy implementation would not success.

This research result shows that respondents’ perception towards human resources competence variable has *mean* value of 3,63, and the deviation standard is 0,69. This indicates that the perception of every BMD

manager, including goods user, goods administration officials, and goods manager in scope of North Toraja District Regional Government towards information system quality variable is relatively high. Indicator of respondents' perception is based on the indicator that is developed by Ghifari (2016) that is the ease of application operation, user friendly interface, data security, and application output quality.

Information system is a form of facility and infrastructure that is used in Regional Owned Goods management, which is a formal process in BMD management, where BMD is grouped, processed, and put in BMD report. SIMDA-BMD usage should increase the regional owned goods management quality because the process of regional owned goods consists of planning, implementing, administrating, deleting, and regional goods accounting could be done computerized and integrated.

In realizing an effective regional asset management, SIMDA application strongly helps in data processing, fast and accurately. It is in accordance with the statement from Alfiani in Hendri and NR (2020), that the Regional Management Information System (SIMDA) is a system based on technology application developed which supports the achievement of accountability for Regional Government both in level of Regional Budget Manager Work Unit (SKPKD) reports, as well as Regional Work Unit (SKPD) accounting.

This research result is in accordance with the research conducted by Azhar et al. (2013) where the results showed that information system affects towards asset management. Besides that, it is also in accordance with the research conducted by Haryanto (2013) which proved that the information technology utilization affects positively towards regional asset report quality. Darno (2012) as well has proved that information technology utilization affects positively towards the quality of user authorization item report.

6.3 Role of Leader Commitment as a Relation Moderator between Human Resources Quality and Information System Quality towards Regional Owned Goods Management Effectiveness

On the test result related to leader commitment which moderates human resources quality and information system quality towards regional owned goods management effectiveness shows that between three hypothesis, hypothesis 3, 4, and 5, two were accepted, and one is denied. Hypothesis accepted is hypothesis 5 related to the leader commitment affects significantly towards regional owned goods management effectiveness. This hypothesis is related with the direct relation of moderating variable towards regional owned goods management effectiveness variable. Besides that, hypothesis 4 is also accepted, related to the leader commitment moderating the quality of information system towards regional owned goods management effectiveness.

According to stewardship theory using the structure which facilitates, in this case, information system quality. The improvement of information system quality will facilitate regional owned goods management to be effective moreover if it is supported by leader commitment which is always supporting in goal achieving and organization targets. Regional government act as stewards, trustees provide information useful for organization and government finance information users, directly or indirectly through vices. According to Simamora and Halim (2012), leader commitment is needed in solving problems related to the regional owned goods management.

One of the criterias of leadership effectiveness is the ability in decision making. Not by the number of decisions made, but the number of decisions made that is efficient, realistical, and is doable, as well as boosts the effort of organizational goal achieving. Therefore, it could be said that leaders also play a role in the process of a better regional owned goods management.

Meanwhile on hypothesis 3 related to the leader commitment does not moderate the human resources competency towards regional owned goods management effectiveness. This indicates that leader commitment in reaching organizational goal that is the effective Regional Owned Goods management could not yet moderate human resources capability.

Human resources capability is the most important thing in reaching a better regional owned goods management. Also, even though leadership holds the most important role in management, sometimes when human resources in an organization has a better skill, organizational goals will instantly affect towards success or goal achieving, in this case the Regional Owned Goods Management effectiveness. This is also proved in hypothesis 1 testing, which stated that human resources competence significantly affects regional owned goods management effectiveness.

In the research of Tulungen (2014) stated that a competent and experienced qualification personnel in procurement of goods and services affects the asset management in North Sulawesi Province General Election Committee. This is also in accordance with the research of Haryanto (2013) who found the empirical proof of the existence of human resources capability effect towards user authorization item report quality.

According to Yusuf (2013), that a competent government employee has to have knowledge, skills, and attitude required in the field of work. In this case, a regional apparatus has to have adequate knowledge, quality, and understanding about Regional Owned Goods management system.

VII. CONCLUSION AND SUGGESTION

7.1 Conclusion

Based on the hypothesis testing and discussion about the effect of human resources and regional information system quality towards regional owned goods management effectiveness with leader commitment as a moderating variable in North Toraja District, could be concluded as such:

1. The ability of human resources affects significantly towards regional owned goods management effectiveness. Regression coefficient is positive which indicates both relations are positive. It means the higher the human resources competence results in a higher regional owned goods management effectiveness. This research is in accordance with the research of Haryanto (2013), and Darno (2012).
2. Information system quality affects significantly towards regional owned goods management effectiveness. Regression coefficient is positive which indicates both relations are positive. It means the higher the information system quality results in a higher regional owned goods management effectiveness. This is in accordance with the research of Azhar et al (2013), Haryanto (2013), and Darno (2012).
3. Leader commitment does not moderate the effects of human resources competence towards regional owned goods management effectiveness. This means that the resource competence in an organization even though supported by leader commitment, still does not give meaningful relation towards regional owned goods management effectiveness.
4. Leader commitment moderates the effects of system information quality towards regional owned goods management effectiveness. Regression coefficient is positive which indicates leader commitment moderates and strengthens the information system quality towards regional owned goods management effectiveness. It means leadership effectiveness in decision making will support information system quality so that regional owned goods management will be better.
5. Leader commitment affects significantly towards regional owned goods management effectiveness. Regression coefficient is positive which indicates that both relations are positive. It means the higher the leader commitment results in higher regional owned goods management effectiveness. This research result shows that leader commitment is needed in solving problems related to regional owned goods management.

7.2 Implication

This research result could give implication towards regional government, both districts and cities to consider the factors inside this research which is considered to give good effects in regional owned goods management effectiveness. This is important because by understanding those factors in supporting good and effective regional owned goods management.

7.3 Limitation

This research is done with some limitations, the limitations are as following:

1. Sample in this research is limited to North Toraja District Government. Different result may be obtained if research was conducted in other offices/instances.
2. Regional owned goods management effectiveness variable in this research is affected by the capability of human resources and information system quality and moderated by leader commitment variable. Other variables effecting regional owned goods management effectiveness still need to be researched, so that regional owned goods management supporting factors could be found.

7.4 Suggestion

Based on the conclusion, some useful suggestions for the next researcher is as following:

1. The next research is expected to do research in a broader scope of regional government, from districts and cities of South Sulawesi Province, so that it has broader generalization.
2. This research only observes regional owned goods management effectiveness affected by human resources capability and information system quality, and moderated by leader commitment variable. The next research could broaden factors which affects regional owned goods management effectiveness, so that factors supporting regional owned goods management effectiveness factors can be obtained.

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