



Research Paper

Influence of Planning, Quality of Human Resources and Regional Financial Information System on Regional Financial Performance of Mamuju Regency

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ABSTRACT: This study aims to analyze and explain the influence of planning, quality of human resources and regional financial information systems on regional financial performance in Mamuju Regency. This research is a quantitative research. the number of samples in this study was determined using purposive sampling involving 4 representatives from each OPD who mastered regional financial budgeting so that the sample in this study amounted to 40 respondents. The data source of this research is primary data by using primary data collection techniques through questionnaires. The research hypotheses were tested using multiple regression. The results of this study indicate that budget planning, HR competence and optimizing the application of financial information systems can improve regional financial performance in Mamuju Regency.

KEYWORDS: Budget planning, HR competence, Optimizing the application of financial information systems and financial performance.

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I. INTRODUCTION:-

Regional autonomy mandates that local governments have their own authority and exist separately from the authority delegated by the central government to allocate substantial material resources for different functions (Philip Mahwood in Ardinisari, 2019). In line with this opinion, Vincent Lemius in (Ardinisari, 2019) also said that regional autonomy is a freedom or authority to make political and administrative decisions in accordance with those in higher laws and regulations.

The application of Law No. 35 of 1999 concerning the Budget Implementation Document of Regional Apparatus Work Units, hereinafter abbreviated as DPA SKPD, is a document containing income and expenditure of SKPD or documents containing income, expenditure, and SKPD financing that carry out the function of the regional general treasurer which is used as a basis budget execution by budget users. Financial Balance between the Central Government and Regional Governments gives hope that the government will be able to increase effectiveness and efficiency in administering the government by paying more attention to aspects of the relationship between government structures and between regional governments, regional potential and diversity, as well as opportunities and challenges in global competition. In addition, the government is also expected to be able to accelerate the pace of community welfare through improving services, empowering community participation, and increasing regional competitiveness (Rahardjo, 2011). It is simpler to say by Oates in Rahardjo (2011) that the existence of decentralization allows the adjustment of public services to local demand, so as to increase efficiency and innovation, and create competition between jurisdictions.

The late regional financial performance needs serious attention from the government. Arif (2014) stated that local governments should play a better role in increasing the absorption of their budget by improving the quality of planning and human resources. Poor budget planning is a significant constraint, which prevents increased absorption of the budget. Planning is the single most important factor at the local government level, and can exacerbate all other difficulties in Local Financial Performance (Ministry of Finance, Planning and Economic Development of Uganda, 2011).

In addition to budget planning, the quality of human resources in this case civil servants as financial management apparatus is also a factor that affects the delay in budget absorption. has not been able to maximize

its human resources.

The role of human resources in government agencies is very important because the main driver of all organizational activities or activities in achieving its goals, both to gain profit and to maintain the survival of the organization is humans. The success or failure of an organization in maintaining the existence of the organization starts from the human effort itself in increasing effectiveness and efficiency to the maximum. In other words, organizational performance is strongly influenced and even depends on the quality and competitive ability of its human resources

One of the factors of slow budget absorption is the absence of the use of information technology in budget management. According to Halim (2012) in Maulana Yusuf (2016) the use of information technology is a must that will further assist the tasks of regional financial managers in producing forms and reports needed by SKPD leaders accurately and on time. The use of information technology in regional financial management has been accommodated in Permendagri Number 90 of 2019 regarding the use of computer applications in managing regional finances so as to produce an effective and efficient regional financial management information system related to the implementation of an activity, while quality will always be related to the implementation of an activity. program. The responsibility for presenting an accountability report for the implementation of an activity rests with the Head of the Regional Work Unit (SKPD). The use of the Mamuju Regency Budget Financial Information System is in accordance with advances in technology and information (information technology/IT), so an application is applied in the context of accelerating data transfer and efficiency in collecting regional financial data. SIKD is an integrated application that is used as a tool for the Regional Financial Management of Mamuju Regency to increase the effectiveness of the implementation of various regulations in the field of financial management based on the principles of efficiency, economy, effectiveness, transparency, accountability and auditability. Preliminary research results indicate that the quality of financial reports is still not optimal, this is indicated by the not yet optimal application of regional financial information system applications.

Based on this description, this study will analyze the influence of Planning, Quality of Human Resources and Regional Financial Information Systems on Regional Financial Performance in Mamuju Regency.

II. LITERATURE REVIEW:-

Regional Financial Performance

Regional finance is part of economics which studies government financial activities. Glen A. Welsch, et.al in Rahardjo (2011) explains that public finance is a form of statement of a plan and policy. The policy concerns the management used in a certain period, namely the instructions for that period. Meanwhile, according to Suparmoko in Supriati et al (2019) that public finance is a science about the effects of the (public) state revenue and expenditure budget on the economy, especially the influence on the achievement of economic activity goals such as economic growth, price stability, income distribution. more equitable distribution, increase efficiency and create job opportunities. Thus, Otto Eckstein in Rahardjo (2011) writes that public finance is a study of the impact of the budget on the economy, especially its effect on the achievement of main economic objects such as growth, stability, equity and efficiency. Basically, public finance describes public expenditures and the techniques used by governments to finance these expenditures. Regional financial management aims to make people's financial management by the government transparent, both from the preparation process to accountability so that budget planning will be created in its management (Karsana and Suaryana, 2017).

Budget Planning

Budget Planning In general, planning can be interpreted as an activity carried out for a better future by taking into account the present and past conditions. Planning (planning) is a process that begins with setting organizational goals in the form of determining strategies to achieve overall goals and formulating a comprehensive planning system to integrate and coordinate all organizational work, to achieve these goals (Robbins and Coulter, 2002 in Zarinah et al., 2016).\

According to Conyers and Hills in Susan (2019), planning is defined as a continuous process that includes decisions or choices of various alternative uses of resources to achieve certain goals in the future. Referring to this definition, there are four indicators of budget planning according to Conyers and Hills in Susan (2019), namely:

- 1) Planning means making choices. This can be interpreted that the planning stage is the process of selecting various resources that will be used in realizing the desired goals.
- 2) Planning is a resource allocation tool. At the planning stage, a process of allocating the amount of resources used in realizing the desired goals is carried out. Therefore, choice means determining regional development priorities, both in focus (sectoral) and locus (region). The locus shows the area (district/city/district/region) that you want to work on, while the focus pays attention to the priority sectors.

- 3) Planning is a tool to achieve goals. This goal is reflected in the targets or performance measures to be achieved.
- 4) Planning for the future. This means that planning is a necessary stage in determining the future.

Budget concept

The budget is a work plan that is stated quantitatively, which is measured in standard monetary units and other units covering a period of one year (Mulyadi, 1993) in (Puspaningsih, 2002). Mardiasmo (2002) states that the budget is a statement regarding the estimated performance to be achieved over a certain period of time expressed in financial measures, while budgeting is a process or method for preparing a budget. While the budget according to Supriyono (1999) in (Puspaningsih, 2002) is a detailed plan that is formally stated in quantitative terms to show how resources will be obtained and used over a certain period of time generally one year.

The implementation or implementation stage is the stage in budgeting after the completion of the targeting or planning stage. Once the goals are set and the manager who should be responsible for achieving those goals has been appointed, the manager is given an allocation of resources. Furthermore, the fields or units related to the budget prepare a comprehensive budget to be approved by the head of the institution. The budget is then implemented and serves as a blueprint for various actions that will be carried out during one fiscal year. In this implementation phase, managers are responsible for communicating the approved budget to middle and lower level managers. This is intended so that middle and lower managers know and are consciously willing to achieve the standards set in the budget. In this implementation stage, cooperation and coordination are also needed so that the budget can be implemented properly (Puspaningsih, 2002).

APBD Preparation Process

Indications of the success of regional autonomy and decentralization are the increase in social services and welfare, social welfare, harmonious life between the center and regions and between regions. This situation can be achieved, one of which is if financial management (budget) is implemented properly

The implementation of regional autonomy will indirectly force the regions to make changes, both changes in structure and changes in bureaucratic processes and bureaucratic culture. Changes in culture include reforms that are institutional in nature (Institutional reform), namely changes in the bureaucratic structure of the Regional Government which are leaner but richer in functions (form follow functions). Process changes include changes that touch all aspects of the management control cycle in local governments, namely strategic formulation, strategic planning, budgeting, performance reporting, performance appraisal, and reward and punishment system mechanisms. Changes in bureaucratic culture are related to changes in work culture and employee behavior that lead to the achievement of bureaucratic professionalism. (Arif, 2014)

Efforts to improve it carry out a program-oriented budget conception that can be seen in implementation activities. Program-oriented means that the use of a certain amount of funds has the necessary aims and objectives compiled in a budget that is determined by the size of the target to be achieved by a program that is the center of attention is the use of measuring the efficiency of activities and evaluating the final results.

Quality of Human Resources

Human resources are the people who are ready, willing and able to contribute to organizational goals (Werther and Davis, 1996 in (Ardinisari, 2019). Nogi (in Ardinisari, 2019) argues that the quality of human resources is a very important element. Therefore, there are two basic elements related to human resource development, namely the level of education and skills possessed by employees/workers, while Notoadmodjo in de Jesus (2006) states that the quality of human resources involves two aspects, namely: aspects of physical quality and aspects of non-physical qualities, which involve the ability to work, think, and other skills. High-quality human resources (HR) are human resources capable of creating not only comparative value, but also innovative competitive-generative values using the highest energies such as intelligence, creativity, and imagination; no longer solely using crude energy such as raw materials, land, water, muscle power, and so on. (Silalahi & Mifka, 2015).

Regional Financial Management Information System.

The government needs a system that can produce financial reports and other financial information more comprehensively which includes information on regional financial position. The system must refer to the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management which is enhanced by the Regulation of the Minister of Home Affairs Number 29 of 2007. On this basis, the regional government develops a financial information system that has strong features not only in terms of completeness of functionality. only, but also has strength in the process of integration with other related

systems. The SIPKD application is an application that is used as a tool in the processes that occur in regional financial management at the SKPD level. The functions of the Regional Financial Management Information System application are as follows (Maulana Yusup, 2016): Assist the government in carrying out data management regional finance (budgeting, planning, administration and accountability, Prepare financial reports more efficiently and accurately, Storing financial data for other management purposes, Presenting accurate information.

III. RESEARCH METHODS:

This study aims to analyze and explain the Analysis of Factors Affecting the Accountability of Village Fund Allocation Management in North Toraja Regency. Qualitative with descriptive description. This research is a causality research where there is a relationship between two or more variables that are causal. The data analysis method in this study is multiple linear regression analysis (Multiple Regression Analysis). This research data is processed using the Statistical Package for Social Science (SPSS) program, using data collection techniques using a questionnaire. The number of samples in this study were 62 respondents. The variables in this study were accountability, transparency, competence and participation.

IV. RESULTS:-

Description of Research Results

Multiple Linear Regression Analysis Test

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.392	1.641		.239	.812
	Planning.budget	.385	.167	.310	2.307	.027
	Quality.HR	.466	.165	.455	2.814	.008
	system.information.finance	.208	.127	.200	1.640	.110
	a. Dependent Variable: kinerja.keuangan.daerah					

Source: SPSS Output (2021)

Based on these values, the multiple regression equations are:

$$Y = 0.392 + 0.385 X_1 + 0.466 X_2 + 0.208 X_3$$

The above equation can be explained as follows:

- 1) The value of 0.392 on the budget planning variable (X₁), the quality of human resources (X₂), the regional financial information system (X₃) the value is 0 (zero) then the regional financial performance (Y) is 4.214
- 2) The value of 0.385 on the budget planning variable (X₁) is positive so it can be said that the better the budget planning, the better the regional financial performance.
- 3) The value of 0.466 on the variable quality of human resources (X₂) is positive so it can be said that the better the quality of human resources, the better the regional financial performance.
- 4) The value of 0.208 on the regional financial information system variable (X₃) is positive so it can be said that the better the regional financial information system, the better the regional financial performance.

Hypothesis test

a) partial test (t test)

1. Hypothesis 1

The calculation results obtained that the value of t arithmetic for the budget planning variable is 2,307 and by using the level of significance (level of significance) of 5%, the t table is 1,982. Where t table is obtained from $dk = n - k (40 - 4) = 36$ (Siregar, 2012) which means that the value of t count is greater than t table, namely $2.307 > 1.982$. While the value of sig in the table is 0.027 because sig is smaller or less than 0.05, which shows that budget planning has a positive and significant influence on regional financial performance. Thus, it can be concluded that the hypothesis which states that budget planning has a positive and significant influence on regional financial performance is accepted.

2. Hypothesis 2

The calculation results obtained that the t value for the variable quality of human resources is 2.814 and by using the level of significance (level of significance) of 5%, the t table is 1.982. Where t table is obtained from $dk = n - k (40 - 4) = 36$ (Siregar, 2012) which means that the value of t count is greater than t table, namely $2.307 >$

1.982. While the sig value in the table is 0.008 because the sig is smaller or less than 0.05, which shows that the quality of human resources has a positive and significant influence on regional financial performance. Thus, it can be concluded that the hypothesis that the quality of human resources has a positive and significant influence on regional financial performance is accepted.

3. Hypothesis 3

The calculation results obtained that the t-count value for the regional financial information system variable was 1.640 and by using the level of significance (level of significance) of 5%, the t-table was 1.982. Where t table is obtained from $dk = n-k (40-4) = 36$ (Siregar, 2012) which means that the value of t count is smaller than t table, namely $1.640 < 1.982$. While the value of sig in the table is 0.110 because sig is greater than 0.05, which indicates that the regional financial information system has an insignificant effect on regional financial performance. Thus, it can be concluded that the hypothesis that the regional financial information system has a positive and significant influence on regional financial performance is rejected.

b) Coefficient of Determination

Table 2 Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.902 ^a	.813	.798	1.675

a. Predictors: (Constant), system.information.finance, Planning.budget, Quality.HR

Table 2 shows the test of determination from the value of R Square, which is 0.813, which means that the variables of budget planning, quality of human resources and regional financial information systems can explain the regional financial performance variable of 81.3% and the remaining 18.7% which is another variable. which were not investigated in this study.

V. DISCUSSION:

The Effect of Budget Planning on Regional Financial Performance

Budget Planning In general, planning can be interpreted as an activity carried out for a better future by taking into account the present and past conditions. Planning (planning) is a process that begins with setting organizational goals in the form of determining strategies to achieve overall goals and formulating a comprehensive planning system to integrate and coordinate all organizational work, to achieve these goals (Robbins and Coulter, 2002 in Zarinah et al., 2016).

The results showed that the better budget planning, the better the regional financial performance. The results also show that respondents' responses to budget planning on regional financial performance show that the average respondent's responses are high/good although there are still those who show doubtful and disapproving responses to the current perceived regional financial performance on budget absorption. Based on the results of interviews with several ASN in Mamuju Regency who were met, they said that for budget planning related to Regional Financial Performance, it showed that budget planning was quite good but still needed to be adjusted to the needs of the community which was more important so that the level of regional financial performance would be even better. This is shown by the budget prepared by each SKPD that must be based on the KUA-PPAS which has been approved by the DPRD and the Regional Head.

This result is supported by the opinion expressed by (Zarinah et al., 2016) that the more mature the budget manager in planning, the work programs/activities in one fiscal year will run well, so that the target of Regional Financial Performance can be achieved so that financial performance will have quality the good one.

The Effect of the Quality of Human Resources on Regional Financial Performance

In managing human resources, a management control system is needed so that organizational goals are achieved. The management control system of an organization is designed to influence people within the organization to behave in accordance with the goals of the organization. Organizational control can be in the form of bureaucratic rules and procedures or through a formally designed information management and control system. In an organization everyone has personal goals (individual goals). To address this, it is necessary to have a bridge that is able to lead the organization to achieve its goals, namely the achievement of harmony between individual goals and organizational goals. In this case, the management control system should be a bridge in realizing goal congruence, namely the alignment between organizational goals and personal goals (Mardiasmo, 2002).

The results showed that the better the quality of human resources, the better the regional financial performance. The results also show that respondents' responses to the quality of human resources on regional financial performance show that the average respondent's responses are high/good although there are still those who show doubtful and disapproving responses to the current perceived regional financial performance on the

quality of human resources. Based on the results of interviews and observations with employees who were met, they said that the quality of human resources was good enough so that it affected regional financial performance. This is shown by the way employees are able to understand their respective fields of duty and employees have knowledge in carrying out office work. In addition, employees have good competence at work and have high morale at work. Likewise, employees have the ability to plan/organize well at work. Another thing related to Regional Financial Performance is shown by comparison of budget realization with performance targets related to regional finance that is appropriate and running well and based on applicable rules and standards. In addition, the implementation of programs/activities runs well and consistently and all budget programs in the SKPD are carried out properly and completed on time. In addition, the withdrawal of the budget according to the schedule. Another study from Siregar (2019) found that the quality of human resources affected the regional financial performance of Deli Serdang Regency.

The Effect of the Implementation of Regional Financial Information Systems on Regional Financial Performance

The Regional Financial Management Information System (SIPKD) is an application developed by the Directorate General of Regional Finance of the Ministry of Home Affairs in the context of accelerating data transfer and efficiency in collecting regional financial data. The SIPKD application is processed by the Regional Financial Management Information Sub-Directorate at the Directorate of Regional Financial Implementation and Accountability. The Regional Financial Management Information System (SIPKD) is an integrated application that is used as a tool for local governments to improve the effectiveness of the implementation of various regional financial management regulations based on the principles of economic efficiency, effectiveness, transparency, accountability and auditability.

This application is also a manifestation of the real action of facilitation from the Ministry of Home Affairs to local governments in the field of regional financial management, in order to strengthen the perception of the system and procedures for regional financial management in the interpretation and implementation of various laws and regulations. The Regional Financial Management Information System can be categorized as an information system, because SIPKD is a system that documents, administers, and processes regional financial management data and other related data into information that is presented to the public and as material for decision making in the context of planning, implementing and reporting local government accountability. (Yani, 2009).

The results show that the better the regional financial information system, the better the regional financial performance. The results also show that respondents' responses to the regional financial information system on regional financial performance show that the average respondent's response is high/good although there are still those who show doubtful and disapproving responses to the current perceived regional financial performance of regional financial information systems. Based on the results of interviews with several ASN in Mamuju Regency who were met, they said that the regional financial information system related to Regional Financial Performance shows that the regional financial information system is quite good but still needs to be improved.

VI. CONCLUSION:

Based on the results of the research described above, the conclusions in this study can be described as follows:

- 1) A well-executed budget planning will have an impact on efforts to improve regional financial performance in Mamuju Regency.
- 2) The quality of competent human resources in the financial sector will be able to influence the improvement of regional financial performance in Mamuju Regency.
- 3) Optimizing the application of financial information systems within the Mamuju Regency Government has proven to be able to improve regional financial performance.

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