

## The Effect of Competence, Motivation and Job Satisfaction on Personnel Performance in Kupus II Ditkuad

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### *Abstract*

This type of research is a primary research with a quantitative approach. There is also the collection of data with questionnaires and documentation studies. The data used in this study is in the form of an annual report of the Kusatker Kupus II Ditkuad. The number of samples in this study was 130 people consisting of the TNI and civil servants. The sample determination technique used is random sampling with several criteria that the researcher determines. The analysis method used is multiple linear regression analysis which has previously gone through classical assumption testing and significance testing using SPSS 25 software. The results of this study show that (1) Competency variables have a positive and significant effect on personnel performance. (2) Motivation variables have a positive and significant effect on personnel performance. (3) Job satisfaction variables have a positive and significant effect on personnel performance. (4) Variables of competence, motivation and job satisfaction simultaneously affect personnel performance.

**Keywords:** *Competence, Motivation, Job Satisfaction and Personnel Performance.*

### I. INTRODUCTION

Minister of Finance Regulation Number 143/PMK.05/2018 concerning the Mechanism for Budget Execution within the Ministry of Defence and the TNI has been in effect since 2019. In carrying out its duties, the Ministry of Finance conducts monitoring and evaluation of budget execution to ensure the achievement of government expenditure outputs and outcomes. The monitoring and evaluation process is conducted by the Ministry of Finance as the State General Treasurer (BUN) through the Satker Budget Implementation Performance Indicator (IKPA). The IKPA serves as a benchmark for assessing the quality of budget execution within ministries and institutions in terms of alignment with planning, effectiveness, efficiency, and compliance with regulations.

The assessment of budget execution indicators is carried out based on Director General of Treasury Regulation No. Per-4/PB/2021, which provides technical guidelines for evaluating the Budget Implementation Performance Indicators (IKPA). This assessment is conducted electronically using financial transaction data from each Satker. The IKPA is designed to measure the quality of budget execution within ministries and institutions,

specifically in terms of conformity with planning, effectiveness in budget implementation, efficiency in budget utilization, and compliance with regulations.

To support government programs aimed at achieving accountable state financial management, particularly through an information and technology-based Integrated Financial Management Information System (IFMIS), Kupus II Ditkuad must develop adaptive and professional financial human resources. The success of an information system is largely dependent on system quality and the extent of system utilization by users. Information system technology is implemented within an organization to assist personnel in executing their tasks efficiently.

However, it is not uncommon for technology to be misaligned with user needs or underutilized, resulting in minimal or no benefits in enhancing individual performance. The effective utilization of information technology is crucial in improving individual performance, which, in turn, influences overall institutional performance. With the increasing number of Satkers within the Indonesian Army, the Central Finance Service II Ditkuad (Kupus II Ditkuad), as a central finance unit, has expanded from 11 Satker (Kusatker) to 32 Satker (Kusatker). However, the limited number of financial personnel available to serve as treasury officials in each newly established Kusatker poses a challenge. This situation underscores the urgent need for professional, adaptive, and modern financial personnel to manage state financial administration effectively.

One of the primary responsibilities of Kusatker is accounting, which includes bookkeeping, recording all receipts and expenditures of state funds, and reconciling financial data. This reconciliation process involves aligning the Financial Accounting System (SAK) with the Management Information System and State-Owned Asset Accounting (SIMAK BMN) to produce financial statements that comply with government accounting standards. Based on Minister of Finance Regulation (PMK) No. 222/PMK.05/2016, dated December 30, 2016, regarding Guidelines for the Preparation and Submission of Financial Statements of Ministries and Institutions, the First Semester Financial Statements must be submitted no later than July 31 of the current fiscal year. Additionally, the Annual Financial Statements, including Unaudited Financial Statements, must be submitted no later than the last day of February following the end of the fiscal year.

Furthermore, according to Circular Letter of the Head of Central Finance II Ditkuad (SE/44/IX/2019), dated September 10, 2019, Quarterly Financial Statements must be submitted no later than the 12th of the following month (T + 12), while Semester and Annual Financial Statements must be submitted no later than the 20th of the following month (T + 20). These deadlines are established to ensure timely and accurate financial reporting in accordance with government regulations and financial management best practices.

## **II. LITERATURE REVIEW**

Competence is something that a person acquires, when the person has flexibility, at least flexible thinking, which is a creative adaptation of one's thinking in responding to problems in different contexts or situations. (Scarnati, 2002) in (Halim et al., 2019). Suharsaputra (2010) explained that the ability / competence factor can affect performance because with high ability, employee performance will be achieved. On the other hand, if the employee's ability is low or not in accordance with his expertise, then performance will not be achieved.

(Mangkunegara, 2017) also suggests motivation is "the condition or energy that moves employees who are directed or directed to achieve the company's organizational goals. In other words, motivation is an energy to generate drive, will, willingness in oneself and be responsible for achieving certain goals". Reserach empirical from Olivia that, motivation towards performance has a significant effect. So thus it can be concluded that work motivation has a positive effect on personnel performance.

Job satisfaction is an emotional attitude that is pleasant and loves one's work" (Hasibuan, 2019) Locke in (muhaimin, 2016) defines job satisfaction as a level of positive and pleasant emotions of the individual. Muhaimin, 2014 defines job satisfaction as a positive or pleasant emotional state resulting from an assessment of a job or work experience.

Rahmatullah Burhanuddin Wahab (2012) that to realize good performance and improve, there needs to be improvement and more efforts in creating comfortable job satisfaction while still accompanied by an increase in employee competence and work motivation. There is a joint influence between competence, work motivation and job satisfaction on employee performance. The hypotheses of this study are:

- H1: Competence has a positive effect on the performance of personnel in Kasatker Kupus II Ditkuad.
- H2: Motivation has a positive effect on the performance of personnel in Kasatker Kupus II Ditkuad.
- H3: Job satisfaction has a positive effect on the performance of personnel in Kasatker Kupus II Ditkuad.
- H4: Competence, motivation and job satisfaction simultaneously affect the performance of personnel in Kasatker Kupus II Ditkuad.

## **III. RESEARCH METHODS**

The research method contains: 1) Research methods, 2) Population and samples, 3) Data collection techniques, 4) Data collection instruments, and 4) data analysis methods. This research uses a quantitative approach, which is a type of research that according to Rully Indrawan and Poppy Yaniawati (2014: 29), is a form of research directed at achieving the goal of obtaining a broad explanation, about phenomena that are

designated as research objects and seeing the relationship between variables and using more deductive thinking.

Population of 193 number of financial personnel recorded in Satker Kupus II Ditkuad. For the level of precision established in the determination of the sample is 5 %. Using the slovin formula, a sample of 130 financial personnel was generated.

The data collection instrument uses a data collection questionnaire through a list of research statements to be filled out by respondents in writing with a choice of answers. It uses the method of multiple linear regression analysis. According to Sekaran & Bougie (2017:314), multiple random regression analysis is an analysis that uses more than one independent variable in explaining the variance of the dependent variable in the study. It states the following equation:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3.$$

#### IV. RESULT AND DISCUSSION

The research results contain: 1) the main points of research results analyzed using analytical techniques that have been presented in the research method, 2) Testing of research instruments and hypotheses (if any), 3) Research findings, 4) Discussion or interpretation of research results

Processing data result that has been carried out can be concluded that the Competency variable affects the Performance variable by 17.44% and the hypothesis test results from the comparison between t count and t table which shows the value of t count of 17.436, while ttable is 1.979. From these results, it can be seen that t calculate the > tof the table is 17,436 > 1.979, so it can be concluded that the hypothesis is accepted, meaning that the competence variable has a significant effect on the personal Performance variable in Kupus II Ditkuad. This shows that the right Competence will improve the Performance of personnel in Kupus II Ditkuad.

The Motivation variable affects the Performance variable by 35.48% and the hypothesis test results from the comparison between tcount and t table which shows a calculated t value of 35.482, while ttable is 1.979. From these results, it can be seen that t calculate the > tof the table is 35.482 > 1.979, so it can be concluded that the hypothesis is accepted, meaning that the Motivation variable has a significant effect on the personel Performance variable in Kupus II Ditkuad.

The Job Satisfaction variable affected the Performance variable by 27.68% and the hypothesis test results from the comparison between tcount and t table which showed a calculated t value of 27.682, while ttable was 1.979. From these results, it can be seen that t calculate the > tof the table is 27,682 > 1.979, so it can be concluded that the hypothesis is accepted, meaning that the Job Satisfaction variable has a significant effect on the personel Performance variable in Kupus II Ditkuad.

The results of testing the hypothesis of competence, motivation and job satisfaction together have a significant effect on the performance of personnel in the

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ranks of the Finance Satker Kupus II Ditkuad. This result is shown by obtaining a calculated F value of 766.295 and a table F of 2.68 ( $F_{\text{count}} > F_{\text{table}}$ ) as well as a calculation significance value of  $< 0.05$ . In addition, the value of  $r$  is 0.953, which indicates that the fourth hypothesis has a close relationship and the value of  $R^2 = 0.909$ , indicates that the influence of the variables competence, work motivation and job satisfaction on personnel performance is 90.7%, while the rest (9.3%) is influenced by other variables that were not studied.

The results of this study can be drawn the following conclusions:

- a. Competency Variables have quite good categories.
- b. Motivation Variables have a pretty good category.
- c. The Job Satisfaction variable has a pretty good category.
- d. Personnel Performance Variables have a fairly good category.

The results of hypothesis testing are as follows:

- a. Competence ( $X_1$ ) has a significant effect on Personnel Performance ( $Y$ ).
- b. Motivation ( $X_2$ ) has a significant effect on Personnel Performance ( $Y$ ).
- c. Job Satisfaction ( $X_3$ ) has a significant effect on Personnel Performance ( $Y$ ).
- d. Competence ( $X_1$ ), Motivation ( $X_2$ ) and Job Satisfaction ( $X_3$ ) have a significant effect on Personnel Performance ( $Y$ ) simultaneously

## V. CONCLUSIONS AND SUGGESTIONS

### Conclusions

Based on the results of the discussion, the following conclusions can be drawn:

- a. The relationship between Competence ( $X_1$ ) and Personnel Performance ( $Y$ ) is positive. This means that if the Competence ( $X_1$ ) of Kupus II Ditkuad personnel improves, then their Personnel Performance ( $Y$ ) will also increase, and vice versa. This finding is consistent with the study by Ernanda et al. (2020), which demonstrated that competence has a significant effect on employee performance.
- b. The relationship between Motivation ( $X_2$ ) and Personnel Performance ( $Y$ ) is positive. This implies that an increase in Motivation ( $X_2$ ) among Kupus II Ditkuad personnel leads to an improvement in Personnel Performance ( $Y$ ), and vice versa. This aligns with the study by Safa et al. (2020), which confirmed that work motivation significantly influences employee performance.
- c. The relationship between Job Satisfaction ( $X_3$ ) and Personnel Performance ( $Y$ ) is positive. This indicates that an increase in Job Satisfaction ( $X_3$ ) among Kupus II Ditkuad personnel will enhance their Personnel Performance ( $Y$ ), and vice versa. This finding is in line with the research by Ngwenya & Pelsler (2020), which demonstrated that job satisfaction has a significant effect on employee performance.
- d. Competence, motivation, and job satisfaction collectively have a significant effect on personnel performance within the financial ranks of Satker Kupus II Ditkuad.

This finding supports the research of Rosmaini & Tanjung (2019), which states that good productivity performance must be supported by competencies related to knowledge, educational background, expertise, and skills, as well as high work motivation.

- e. Competence, motivation, and job satisfaction within the financial ranks of Satker Kupus II Ditkuad are categorized as fairly good, with values ranging between 2.60% and 3.39%. This suggests that motivation plays a crucial role in driving personnel's creativity and capability in performing tasks, while also maintaining enthusiasm in their work.
- f. Personnel performance within the financial ranks of Satker Kupus II Ditkuad is also classified as fairly good, with values within the 2.60%–3.39% range. This indicates that employees are capable of performing their duties effectively to achieve optimal results.

### Recommendations

Based on the findings, the following recommendations are proposed:

1. Competency development for Kupus II Ditkuad personnel should be pursued as an effort to enhance knowledge, skills, and behavioral attitudes in carrying out their responsibilities. This is essential to foster competitive human resources within the Ministry of Finance, ensuring that personnel possess the necessary technical and applicable knowledge and skills to manage state finances effectively.
2. Work motivation serves as a stimulus for personnel to perform their duties efficiently. To enhance motivation, job rotations should be implemented regularly to prevent boredom and monotony and to mitigate potential violations of duties and responsibilities, particularly for personnel who have held treasury positions for an extended period.
3. Kupus II Ditkuad must address factors affecting personnel job satisfaction to optimize work performance. For instance, the organization should consider providing meaningful rewards for personnel who demonstrate exceptional performance, as well as increasing incentives for employees in functional positions. Additionally, clear regulations on incentives and honorariums for treasury officials should be established to minimize the risk of misappropriation, given the critical nature of managing state finances.

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