Research Article

The Effect of The Effectiveness of Internal Control System, Utilization of Information Technology and Competence of Human Resources on Management Finance in Uin Ar-Raniry Banda Aceh, Indonesia

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[1]Effectiveness of internal control systems, utilization of information technology, competency of human resources, financial management

Abstract: The purpose of this study is to: (1) describe the state of transformational leadership, organizational culture, compensation, employee job satisfaction and employee performance (2) analyze the influence of transformational leadership on employee job satisfaction, (3) analyze the influence of organizational culture on employee job satisfaction 4) analyzing the effect of compensation on employee job satisfaction (5) analyzing the influence of transformational leadership on employee performance, (6) analyzing the influence of organizational culture on employee performance (7) analyzing the effect of compensation on employee performance influence on employee performance and analyze the indirect influence of transformational leadership, organizational culture and compensation on employee performance. This research was conducted at the Office of Manpower and Port Authority of Malahayati Banda Aceh l leadership, organizational culture, compensation, employee job satisfaction and work performance of employees, with the number of respondents as many as 130 people. The results showed that transformational leadership, organizational culture, compensation, job satisfaction and work performance of employees have been running well, transformational leadership affect the employee job satisfaction, the results also prove that organizational culture affect the employee job satisfaction, compensation affect employee job satisfaction , transformational leadership influence on employee performance, organizational culture also give influence to employee performance, compensation given also influence to employee performance, employee job satisfaction have positive and significant influence to work performance and there is indirect influence of transformational leadership, organizational culture and compensation for employee performance through job satisfaction.

Keywords: Transformational Leadership, Organizational Learning, Compensation, Employee Performance and Job Satisfaction.

INTRODUCTION

The government introduced the PK-BLU pattern for the working unit that provided services to the community, which was specifically regulated in Article 68 and 69 of Law Number 1 of 2004 concerning the State Treasury which was later translated into Government Regulation Number 23 of 2005 concerning PK-BLU (Business Unit Agency) With these articles, government agencies whose main tasks and functions are to provide services to the public can implement a flexible financial management pattern by prioritizing productivity, efficiency and effectiveness.

The flexibility given to the BLU included the freedom to use PNBP (Internal based Revenue Financing) directly received, the threshold of expenditure exceeding the ceiling and the authority to appoint non-civil servants. However, in reality the flexibility that provided to BLU is not always utilized in order to optimize services.

UIN Ar-Raniry Banda Aceh is one of the satker in the Ministry of Religion which applies the Financial Pattern of Public Service Bodies (PK-BLU). This is in accordance with the Minister of Finance Decree Number 293 / KMK.05 / 2011, which states that the application of the PK-BLU pattern gives flexibility to the financial management of agencies in order to improve the efficiency and productivity of services to the public.

The problems faced by UIN Ar-Raniry Banda Aceh in financial management include the low absorption of the budget where from the report on budget realization of UIN Ar-Raniry Banda Aceh during the period 2014 - 2018 it can be seen that the realization of the budget has not been maximized. The

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accumulation of budget realization at the end of the year shows the ineffectiveness of the planning and implementation of the budget that has been carried out. The collection of payments at the end of the year reflects the absorption of the budget that is not in accordance with the predetermined activity plan (Herryanto, 2012).

The next phenomenon is that there are still findings from results of audits by auditors to financial management at UIN Ar-Raniry Banda Aceh. In the Inspection Result Report (LHP) of Inspectorate General Religious Ministry (Irjen Kemenag) and Supreme Audit Report (BPK RI). It appears that from the period 2014 until 2018, there were still findings and recommendations from the audit team to the financial management of UIN Ar-Raniry Banda Aceh. One causes of the findings and recommendations of the LHP at UIN Ar-Raniry Banda Aceh is implementation of financial management at UIN Ar-Raniry Banda Aceh that still not optimal.

Budget revisions are also often found in UIN Ar-Raniry Banda Aceh. During the period of 2014 - 2018 there were many budget revisions. In 2014 there were 7 revisions, 2015 occurred 5 revisions, 2016 occurred 7 times, 2017 occurred 7 revisions and 2018 occurred 7 revisions. Many revisions of this budget indicate that ineffectiveness of the planned budget planning.

The first factor that is expected to influence financial management at UIN Ar-Raniry Banda Aceh is the effectiveness of the internal control system. Government Regulation No. 60 of 2008 states that the government internal control system (SPI) is an internal control system that is carried out comprehensively in the central government and regional government. Financial management has an important role in the implementation of government. This financial management process must be carried out in an orderly manner in order to obtain effective, efficient and economical results. The effectiveness of a financial management requires an internal control system. The internal control system is one of the important elements in the management of a public sector organization that is implemented by implementing control procedures. Government institutions that have an internal control system can minimize the risks that exist. Internal control system performs corrective action if things happen that deviate from what has been set.

Sarita (2012) states that an effective internal control system will affect performance in achieving effectiveness, efficiency, compliance with applicable laws and regulations, and the reliability of government financial statement presentation. The internal control system in its implementation must rest on strengthening the control system that has been built and implemented by all parties in the organization. Weaknesses of internal control systems can occur because responsible officials are weak in carrying out supervision and control activities because they do not fully understand the provisions and lack of coordination with related parties (Arifianti *et al.,* 2013). Atyanta (2011) suggested that the weaknesses of the internal control system in the implementation of the revenue and expenditure budget were obstacles in achieving Unqualified Opinion (WTP opinion).

The second factor that is expected to influence financial management is the use of information technology. Changes in the environment outside of college, from social, economic, technological, to political environments require universities to rethink how these changes affect higher education as a social institution and how universities interact with these changes (Boyce, 2002). The use of information technology is behavior / attitude to use information technology to complete tasks and improve performance in this case financial management. Information systems supported by information technology can provide added value to the organization if it is designed effectively.

The third factor that is expected to affect financial management is the competence of human resources, where the competence of human resources can be seen from the aspect of the level of knowledge, skills and abilities that one possesses and can be demonstrated and used to produce professional services oriented to the public interest. 2014) states that, the competence of human resources has an effect on the performance of the work unit, where the better competency of human resources, the better of performance.

Human resource competency, in this case ASN (State Civil Apparatus) is very necessary in financial management. ASN that has competence, integrity, achievement and has the attitude and spirit of serving the community will strongly support the implementation of economical, effective and efficient financial management. Financial management will be good if the human resource capacity is also good, but in reality not all managers have sufficient knowledge about financial management. The factors that influence it include not having an appropriate educational background, not having work experience in the financial field and not having the desire to learn to increase knowledge in order to increase individual capacity.

LITERATURE REVIEW
Financial Manager

Management of state finances is part of the implementation of state government. Law number 15 of 2004 concerning the examination of management and responsibility of state finances states that state financial management is the overall activities of state financial management officials in accordance with their position

and authority, which includes planning, implementation, supervision and accountability.

The purpose of general state financial management is that the resilience and competitiveness of the national economy can be increasingly improved properly in increasingly global economic activities, so that people's life capacities can increase as expected.

Hanafiah *et al.,* (2016) states that financial management is an overall activity which includes planning, implementation, administration, reporting, accountability and financial supervision.

Changes in traditional financial management methods (non-profit / as long as the government budget runs out) by the satker into performance-based budgeting (non-profit / conducting sound business practices) gave rise to the term enterprising the government or the administration of government agencies. So called because with a performance basis, government agencies can be more productive in terms of performance and are expected to be able to meet all their material needs independently. This can happen if the working unit, which later transformed into BLU, was able to carry out sound business practices.

The application of the pattern of financial management of BLU can be in the form of full public service agency status or the status of a public service agency is not full. The full status of public service bodies is given when the substantive, technical and administrative requirements are fully fulfilled. Meanwhile, the status of a public service agency in a sustainable manner is given when substantive and technical requirements are met, but administrative requirements have not been fully fulfilled. The gradual status obtained by public service bodies is only valid for a maximum of three years.

Effectiveness of the Internal Control System
The internal control system according to Government Regulation Number 60 of 2008 is an integral process in actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets and obedience to laws and regulations.

The existence of a government internal control system can only provide adequate confidence for management or government leaders relating to the achievement of the entity's internal control objectives. Indra Bastian (2007: 10), there is no internal control system which in itself can guarantee efficient administration and completeness and accuracy of records. This limitation is caused by: (1) Internal control that depends on the separation of functions can be manipulated by collusion, (2) Authorization can be ignored by someone who has a certain position or

management, (3) Personnel are wrong in understanding orders as a result of negligence, not attention, and fatigue.

Aryanta (2011) argues that the weaknesses of the control system for the implementation of the revenue and expenditure budget are obstacles in achieving WTP opinion, and Defera (2013) research states that the weaknesses of accounting and reporting control systems negatively affect the determination of the opinions of local government financial statements throughout Indonesia. SPI weakness cases generally occur because responsible officials / implementers are not careful in planning and carrying out tasks.

Use of Information Technology
Information technology refers to a variety of items and capabilities that are used in making, storing and distributing data and information. The main components are three, namely computer, communication and skills (Simarmata, 2006: 3).

Arfianti in Primayana (2014), defining the use of technology is the optimal use of computers, software / software, and others. Information technology such as computers can help speed up the work being done, using computers will be more accurate and consistent in calculations than by using a manual system.

One of the things that affects the performance of government agencies is the use of technology. This shows the importance of using information technology to government institutions. Information systems that are supported by information technology can provide added value to the organization if the system is designed to be an effective information system.

Organizational performance is strongly influenced by the mastery of technology by the resources within the organization. With the use of technology, the organization will change from a traditional management system to a modern management system. Information technology is related to service, because one dimension of service quality is the speed of service (Parasuraman *et al.,* 1988 in Mardjiono, 2009). With the use of information technology, the services provided will be faster and more accurate.

Mastery of information technology in the financial accounting department of an organization according to Dumitru, *et al.,* (2010) has implications: 1) labor productivity growth, will further increase data processing speed, communication speed and increase the volume of findings; 2) use clear procedures for correcting errors that arise in the flow of information; 3) improve decision making; and 4) improve performance. Likewise in the utilization of information technology at UIN Ar-Raniry Banda Aceh.

Government Regulation No. 56 of 2005 concerning the Regional Finance Information System stated that in order to follow up the implementation of a development process that is in line with the principles of good governance, the government and regional governments are obliged to develop and utilize information technology advances to improve financial management capabilities and channel information finance to public services.

Human Resource Competence

Competence is the basis for a person to achieve high performance in completing his performance. Human resources that do not have competence will not be able to complete their work properly. Sutrisno (2009: 221) states that competence is an underlying characteristic of an individual associated with the results obtained in a job. Competence as a characteristic that underlies a person and is related to the effectiveness of individual performance in his work. Human resources that do not have competence will not be able to complete their work efficiently, effectively and economically. The work produced will not be on time and there is a waste of time and energy.

Competency is the characteristics and ability of work that includes aspects of knowledge, skills and attitudes according to the duties and / or function of the office (Regulation of the Head of State Civil Service Agency Number 7 of 2013).

The competence of human resources includes its capacity, namely the ability of a person or individual, an organization (institution), or a system to carry out its functions or authority to achieve its objectives effectively and efficiently (Mardiasmo, 2009: 90).

Matutina (2001: 205) mentions the competency indicators of human resources, namely: (a) Knowledge is the ability possessed by employees who are more oriented to intelligence and thinking and extensive mastery of knowledge possessed by each employee in carrying out a task or program work plan; (b) Skills are skills and operational technical mastery of certain fields possessed by employees in each agency and (c) Abilities, namely abilities that are formed from a number of competencies possessed by an employee which include loyalty, discipline, cooperation and responsibility.

RESEARCH METHOD

Research sites

This research was conducted at UIN Ar-Raniry Banda Aceh with a total of 69 respondents who managed financial administration in their respective work units. The object of research is the financial management staff and the variables studied are the effectiveness of the internal control system, the use of information technology, the competence of human resources and financial management at UIN Ar-Raniry Banda Aceh.

Data Analytical Tool

The research employs Partial Least Square (PLS) approach. PLS is a variant based SEM (Structural Equation Modeling) statistical method designed to solve multiple regression when specific problems occur in the data, such as small research sample sizes, missing data and multi-collinearity.

Partial Least Squares can be considered as an alternative model of covariance based SEM. PLS is intended to be causal predictive analysis in situations of high complexity and low theoretical support.

FINDINGS AND DISCUSSIONS

The Effect of Effectiveness of Internal Control Systems, Use of Information Technology, and Competence of Human Resources on Financial Management

Based on the results of testing with PLS, the value of *P value* (significance value) is <0.05. To test the effect of the independent variables on the dependent variable together based on the first hypothesis (H_{a1}) that proposed, it can be seen through the coefficient of determination (R^2) that measures how far the model's ability to explain the variation of the dependent variable.

Because the value of $R^2 \neq 0$, then the proposed hypothesis H_{a1} is accepted, meaning that the effectiveness of internal control, the use of information technology and the human resource competency together affect the financial management. The effect is simultaneously shown by the R^2 value of 0.777, meaning that financial management is influenced by the effectiveness of the internal control system, the utilization of information technology and human resource competencies by 77.7% and the remaining 22.3% is caused by other variables that are not included in this study. This situation shows that together the effectiveness of internal control, the use of information technology and human resource competencies influence the financial management of UIN Ar-Raniry Banda Aceh.

The Effect of the Effectiveness of the Internal Control System on Financial Management

The regression test results for the second hypothesis in this study were conducted to determine whether the effectiveness of the internal control system has an effect on financial management. The test results show the regression coefficient $\beta_1 = 0.470$ and the significance value is 0,033. The value of the regression coefficient is 0.470, meaning that each effectiveness of the internal control system increases by 1 unit on the interval scale, then financial management will increase by 0.470 units on the interval scale.

Hypothesis determines if the significance

value <0.05, then H_0 is rejected or H_a is accepted. Furthermore, because the significance value that based on a *P value* is 0.033 < 0.05, then H_0 is rejected or H_{a2} is accepted, meaning that the effectiveness of the internal control system has an effect to financial management.

The Effect of Utilization of Information Technology on Financial Management

The regression test results for the third hypothesis in this study were conducted to determine whether the use of information technology has an effect on financial management. The test results show the regression coefficient $\beta_2 = 0.127$ and the significance value is 0,044. The value of the regression coefficient is 0.127, meaning that each the use of information technology increases by 1 unit on the interval scale, then financial management will increase by 0.127 units on the interval scale.

Hypothesis determines if the significance value < 0.05, then H_0 is rejected or H_a is accepted. Furthermore, because the significance value that based on a *P value* is 0.044 < 0.05, then H_0 is rejected or H_{a3} is accepted, meaning that the use of information technology has an effect to financial management.

The Effect of Competence of Human Resources on Financial Management

The regression test results for the fourth hypothesis in this study were conducted to determine whether the competence of human resources influences financial management. The test results show the regression coefficient $\beta_3 = 0.346$ and the significance value is 0,034. The value of the regression coefficient is 0.346, meaning that each the competence of human resources increases by 1 unit on the interval scale, then financial management will increase by 0.346 units on the interval scale.

Hypothesis determines if the significance value <0.05, then H_0 is rejected or H_a is accepted. Furthermore, because the significance value that based on a *P value* is 0.034 < 0.05, then H_0 is rejected or H_{a2} is accepted, meaning that the competence of human resources has an effect to financial management.

CONCLUSIONS

1. The effectiveness of the internal control system, the use of information technology, and the competence of human resources have an effect on jointly on financial management.
2. The effectiveness of the internal control system has a positive effect on financial management.
3. The use of information technology has a positive effect on financial management.
4. The competence of human resources has a positive effect on financial management.

Recommendations

In order to improve financial management at UIN Ar-Raniry Banda Aceh it is necessary to improve internal control systems, use information technology and improve the competence of human resources.

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