

The Influence Of Competence And Motivation On The Performance Of Accounting Officers With Leadership As Moderating Variable (Study In Pasuruan District Government)

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ABSTRACT : *This research to determine the influence of competence and motivation on the performance of accounting officers with leadership as a moderating variable. The research variables consist of four variables, namely competence, motivation, leadership and accounting officer performance. The sampling method used is the saturated sampling method that is the entire population as the research sample. Population and sample are 61 accounting officer in duty at Pasuruan District Government. Data were collected through questionnaires, to test data analysts; validity and reliability, classical assumption test followed by multiple regression analysis, moderating variable test using MRA (Moderated Regression Analysis).*

KEYWORDS –*Competence, Motivation, Performance and Leadership*

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I. INTRODUCTION

1.1. Background

Determination of Government Regulation on Public Sector Accounting Standards is one of the government's efforts to realize good governance in financial reporting of government agencies. Public Sector Accounting Standards are published in the hope that government financial statements will be more qualified (relevant, reliable, comparable and understandable). The implementation of accounting system based on accruals at Pasuruan District Government can not be separated from the aspect of human resources as one of the supporting factors in the process in an effort to provide good quality of local government financial report. Accounting officers are officers who perform accounting functions at local government agencies in Pasuruan Regency Government. The performance of accounting officers will affect the financial statements presented by local government agencies. Performance affects how much they contribute to the organization in terms of quantity and quality of service, duration and cooperative attitude within the organization (Mathis, 2006). Performance of an accounting officer can be measured from the extent to which they can provide financial statements in accordance with the criteria of Public Sector Accounting Standards.

To realize accounting officers who perform optimally, accounting officers must have competence in performing the task well. Competence is the ability to work based on skills and knowledge is also supported by the work attitude demanded by the job (Wibowo ;2012). In order to perform the task effectively and efficiently, Accounting officers working must be able to integrate knowledge, skills, abilities and personal values based on experience and learning.

Motivation is also a factor that affects the performance of accounting officers in carrying out duties in a local government agencies. Motivation is the process of influencing or driving a person or team in order for them to do what they have set out (Samsudin: 2010). The motivation needed by accounting officer in order to carry out the tasks well so as to present a reliable financial report which leads to the improvement of accounting officer performance.

In addition to competence and motivation that affect the performance, there are also factors from within the organization that has an important role on the performance is leadership. Leadership is any action undertaken by an individual or team to coordinate and give direction to individuals or teams incorporated within the organization to achieve predetermined goals. (Danim:2004: 56). This research examines about the influence of competence and motivation with leadership as a moderating variable that expected affect the performance of accounting officers in the Pasuruan district government.

1.2. Problem Formulation

Based on the above background, then the main problem in this research can be formulated as follows:

1. Does competence and motivation effect simultaneous to performance of accounting officers in Pasuruan District Government?
2. Does competence and motivation effect partial to performance of accounting officers in Pasuruan District Government?
3. Does competence and motivation moderated by leadership effect to performance of accounting officers in Pasuruan District Government?

1.3. Research Objectives

The objective achieved in this research are as follows:

1. To know competence and motivation effect simultaneous to performance of accounting officers in Pasuruan District Government.
2. To know competence and motivation effect partial to performance of accounting officers in Pasuruan District Government.
3. To know competence and motivation moderated by leadership effect to performance of accounting officers in Pasuruan District Government.

II. LITERATURE REVIEW

2.1. Theoretical Review

1. Competence

According HutapeadanThoha (2008) there are three dimensions of competence determinant are knowledge, skill and attitude.

2. Motivation

According to Clelland in Robbin and Judge (2015) in Muzaeni (2015) there are three dimensions of motivation are the need for achievement, the need for power and the need for affiliation.

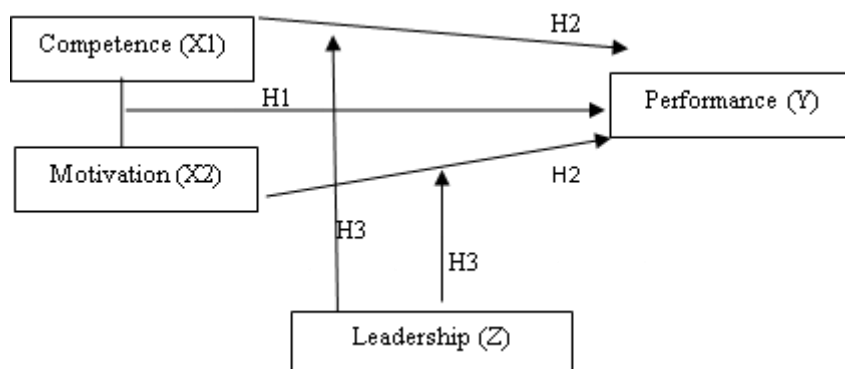
3. Leadership

According to the House of Path-Goal theory in Thoha (296), there are four dimensions of leadership are directive leadership, supportive leadership, participative leadership, and achievement-oriented leadership.

4. Performance

According to Mathis (2006) there are three dimensionsof performance are quantity and quality of service, timeliness and effectiveness in the organization.

2.2. Conceptual Framework



2.3. Hypothesis

Based on the formula of the problem can be formulated hypothesis as follows :

H1 : competence and motivation effect simultaneous to performance of accounting officers in Pasuruan District Government.

H2 : competence and motivation effect partial to performance of accounting officers in Pasuruan District Government.

H3 : competence and motivation moderated by leadership effect to performance of accounting officers in Pasuruan District Government

III. RESEARCH METHOD

3.1. Research Design

This research is a catagorized of quantitative research. because the result of variable measurement is operated by using instrument and this research is descriptive quantitative that is explain the relationship between independen variables, dependent variable and moderating variable by analyzing numerical data (number) using

statistical method through hypothesis testing. Independen variables are competence and motivation, dependent variable is performance and moderating variables is leadership.

3.2. Population and Sample

In this research the population is all accounting officer of Pasuruan District Government that is as many as 61 people. This research used all member of the population to be sampled (saturated samples)..

3.3. Data Collection Technique

In this research data collection is done by using questionnaire method.

3.4. Data Analysis

Data analysis in this research is validity test, reliability test, classic assumption test and hypothesis test with F test, T test and Moderated Regression Analysis.

IV. RESULT AND DISCUSSION

4.1. Test Instrument Research

a. Reliability Test

Table 1. Reliability Test

No.	Variabel	A (cronbachalpha)	>/<	N of Item
1.	Competence (X1)	0,706	> 0,60	6
2.	Motivation (X2)	0,718	> 0,60	6
3.	Leadership (Z)	0,936	> 0,60	6
4.	Performance (Y)	0,810	> 0,60	6

Sources : Result of SPSS data

Reliability test is measured by cronbach alpha (α) statistical test. According the table that all variables have the value of cronbach alpha (α) greater than 0,60 ($\alpha > 0,60$) so that the instrument is said reliable.

b. Validity Test

Table 2. Validity Test

No.	Item Variable	r-count	r-table	Information
1.	Competence			
	Competence1	0, 669	0,254	Valid
	Competence2	0, 758	0,254	Valid
	Competence3	0, 782	0,254	Valid
	Competence4	0, 772	0,254	Valid
	Competence5	0, 501	0,254	Valid
2.	Motivation			
	Motivation 1	0, 710	0,254	Valid
	Motivation 2	0, 728	0,254	Valid
	Motivation 3	0, 704	0,254	Valid
	Motivation 4	0, 453	0,254	Valid
	Motivation 5	0, 703	0,254	Valid
3.	Leadership			
	Leadership1	0, 849	0,254	Valid
	Leadership2	0, 815	0,254	Valid
	Leadership3	0, 918	0,254	Valid
	Leadership4	0, 910	0,254	Valid
	Leadership5	0, 861	0,254	Valid
4.	Performance			
	Performance1	0, 661	0,254	Valid
	Performance2	0, 771	0,254	Valid
	Performance3	0, 656	0,254	Valid
	Performance4	0, 669	0,254	Valid
	Performance5	0, 783	0,254	Valid
	Performance6	0, 788	0,254	Valid

Sources : Result of SPSS data

validity test by comparing r-count is greater than r-table. In this research r-table 0,254. all items question are Valid.

4.2. Classic Asumption Test

a. Normality Test

Table 3. Normality Test

		Unstandardize d Residual
N		61
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	2,08428739
Most Extreme Differences	Absolute	,116
	Positive	,116
	Negative	-,097
Kolmogorov-Smirnov Z		,909
Asymp. Sig. (2-tailed)		,380

a Test distribution is Normal.
b Calculated from data.

Source : Result of SPSS Data

Normality test aims to determine the normal or not a distribution using One Sample Kolomogrov-Smirnov Test. According the result of SPSS data is shown the data in this research is normally distributed because of Asymp.Sig Value (2-tailed) 0,380 > 0,05.

b. Multicollinearity test

Table 4. Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9,868	3,466		2,847	,006		
	Competence	,094	,124	,102	,752	,455	,721	1,388
	Motivation	,391	,152	,351	2,563	,013	,705	1,418
	Leadership	,106	,074	,174	1,441	,155	,905	1,104

a Dependent Variable: Performance

Source : Result of SPSS Data

Multicollinearity test aims to test whether the regression model found a correlation between independent variables. To know whether or not multicollinearity in a regression model is seen from the VIF (Variance Inflating Factor). If VIF <10 levels of cholinearity can be tolerated. All independent variables VIF<10, there is no problem multicollinearity between independent variables.

4.3. Hypothesis Testing

a. Coefficient of Determination Test (R^{Square})

Table 5. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,556(a)	,309	,286	2,028

a Predictors: (Constant), Competence, Motivation
b Dependent Variable: Performance

Source : Result of SPSS Data

The result of determination test shows that the value of R square of competence and motivation to performance of accounting officer is 0,309 means 30,9%. Changes of performance of accounting officer influenced by competence and motivation in this research model, while the rest of 69,1% influenced by other variables outside the research model.

b. Regression Test

H1 : competence and motivation effect simultaneous to performance of accounting officers in Pasuruan District Government

**Table 6. Regression Test H1
ANOVA(b)**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	106,785	2	53,393	12,988	,000(a)
	Residual	238,428	58	4,111		
	Total	345,213	60			

a Predictors: (Constant), Competence, Motivation
b Dependent Variable: Performance

Source : Result SPSS Data

According the results of SPSS data value of F-count is 12,988 > F-table is 3,15 with significance value in this research are 0,000 < 0,05. Concluded that competence and motivation variables effect simultaneous to performance of accounting officers in Pasuruan district government.

H2 : Competence and Motivation effect partialto performance of accounting officers in Pasuruan District Government

**Table 7. Regression Tes H2
Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,958	3,304		2,408	,019
	Competence	,260	,086	,459	3,028	,004
	Motivation	,107	,126	,129	,849	,400

a Dependent Variable: Performance

Source : Result SPSS Data

According the result of SPSS data, value of competence to performance shows t-count greater than t-table (3,028> 2,000) with a significance level of 0,000 smaller than 0,05. it concluded competence affects to performance of accounting officers.

Value of motivation to performance shows t-count smaller than t-table (0,849 < 2,000) with a significance level of 0,400 greater than 0,05. it concluded motivation does not affects to performance of accounting officers.

H3 : competence and motivation moderated by leadership effect to performance of accounting officers in Pasuruan District Government

**Table 8.
Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,330	17,854		,019	,985
	Competence	,145	,548	,256	,265	,792
	Motivation	,456	,681	,549	,669	,506
	Leadership	,376	,717	,619	,525	,602
	Comp*Lead	,005	,022	,490	,213	,832
	Mot*Lead	,016	,028	1,137	,582	,563

a Dependent Variable: Performance

Source : Result SPSS Data

According the result Moderated Regression Analysis for testing competence moderated by leadership to performance, regression coefficient of leadership is $0,832 > 0,005$ concluded leadership variable does not affect as a moderating variable of competence to performance of accounting officers. Moderated Regression Analysis also for testing motivation moderated by leadership to performance, regression coefficient of leadership is $0,563 > 0,005$ concluded leadership variable does not affect as a moderating variable of motivation to performance of accounting officers.

V. CONCLUSION

5.1. Conclusion

Based on the result and discussion chapter, then this research can be summarized as follows :

1. Competence and motivation have a positive and significant effect simultaneous on the performance of accounting officers.
2. Competence has a significant and positive effect on the performance of accounting officer but motivation has not significant and positive effect on the performance of accounting officers.
3. Leadership variable does not affect as a moderating variable of competence and motivation to performance of accounting officers.

5.2. Recommendations

Based on the result of this research can provide suggestions as follows:

1. As a whole, accounting officer in the Pasuruan District Government must to improve their competence and motivation in performing the task.
2. Competence of accounting officers in Pasuruan District Government quite well as the results of research, but the motivation of accounting officer is low. the government must have mechanism to improve the motivation of accounting officers eg. giving compensation or promotion for employee career improvement.
3. Based on research results, independent variables studied contributed only 30,9% means that there is still a contribution of 69,1% of other factors outside of the research and it is expected that researchers can expand the object of research by add more variables for results can be generalized and more accurate.

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