The Influence Of Competence And Work Motivation On The Quality Of Regional Government Financial Reports

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Abstract

Study This aim For test influence competence and motivation Work to quality report finance government area. Research methods This is method quantitative with population all over employee at the Palopo City BPKAD office. Data used is primary data, with method data collection via spread questionnaire. Collection method sample done with use *non-probability* that is *incidental sampling* with amount sample as many as 47 respondents. Data analysis is used For evaluate hypothesis study To use formulate results study with testing statistics use help SPSS (*Statistical Product and Service Solution) program* application. Research result show that competence influential positive significant to quality report finance area and motivation Work influential positive significant to quality report finance area. Based on results obtained _ in study This can give implications in development knowledge knowledge accounting and reporting processes finances and everything related matters _ with regulation For increase performance in manage finances for more efficient, effective and accountable.

Keywords : Competence, Motivation _ Work, and Quality Report Finance

1. Introduction

Report finance is one of very important information in something describing entity _ position finances in the period certain as well as development or progress from entity that is very helpful in the retrieval process decision. In the journal Patra and Ramlah, 2014 [1] explaining reforms in the sector finance arranged with One package Constitution namely Law No. 17 of 2013 concerning State Finance, Law No. 1 of 2004 concerning State Treasury, and Law No. 15 of 2004 concerning Inspection Management and Responsibility of State Finances. Third package Constitution Finance the is trust and guidance for organizer government as entity For manage State and Regional finances transparent and accountable through the administration and reporting process finance in accordance Standard Government Accounting (SAP-PP No 71 of 2010)

Quality report finance influenced by several factors, including is factor competence and motivation work for the government area. For become a competent apparatus _ should own a number of components, ie has deep motives act and direct somebody For reach the goal, to have characteristic or character physical, having knowledge, as well own Skills or ability For do work. If somebody no have competence so no will capable finish his job in a way efficient, effective and economical. In other words, competence can seen from ability somebody in do work and covers combined between motivation and character, image self or role social, skills, and knowledge [2]

Apart from competence, quality report finance government areas are also influenced by motivation Work. Motivation according to [3] is encouragement from in self individual For do activity certain in reach objective so that existing drive, effort, and desire in self it is humans who activate, empower, and direct behavior For carry out task with Good within the limits of space scope his job. Based on understanding the then in everyone, motivation is meaningful self - *concept realization* that somebody will motivated if He life in accordance with the role he likes, is treated in accordance with the level he likes, and appreciates in accordance with reflective way _ award somebody on his abilities.

Management Body Palopo City Regional Finance and Assets (BPKAD). formed with considerations for implementation function manager finance, administration administration finance as well as management asset area can held more optimal with refers to the whole potency source power available in Palopo City. See from such duties and functions _ big so demands For results optimal performance is necessity must _ realized. Tunan public will transparency and accountability has force government central and regional For adopt system management more finances _ transparent and responsible expected answer _ can produce management orderly, economical, effective and efficient finances _ as well as useful for society [4]

A number of researcher previously has do research and state that competence and motivation Work own influence to quality report finances, however there are also those who say No influential. No consistency results obtained _ from a number of researcher previously give rise to exists *research gap.* Based on no consistency research presented _ before, then research this time will do testing return to a number of factors considered _ own influence competence and motivation Work to quality report finances in government area at BPKAD Palopo City [5].

2. Methodology

Report finance is one of very important information in something describing entity _ position finances in the period certain as well as development or progress from entity that is very helpful in the retrieval process decision. In the journal [1] explaining reforms in the sector finance arranged with One package Constitution namely Law No. 17 of 2013 concerning State Finance, Law No. 1 of 2004 concerning State Treasury, and Law No. 15 of 2004 concerning Inspection Management and Responsibility of State Finances. Third package Constitution Finance the is trust and guidance for organizer government as entity For manage State and Regional finances transparent and accountable through the administration and reporting process finance in accordance Standard Government Accounting (SAP-PP No 71 of 2010)

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3. Result and Discussion

3.1. Result

Validity test used For measure legitimate or or not something questionnaire. Validity test use method pearson correlation ie with method count correlation between score of each item statement with total score. An instrument is said to be valid if mark above 0.287. Valid test results can be obtained seen in the table following :

Table 2. Validity Test Results

Variable	Statement	r- Count	r-Table	Information
Competency (X1)	P1	0.760	0. 287	Valid
	P2	0.644	0. 287	Valid
	P3	0.503	0. 287	Valid
	P4	0.437	0. 287	Valid
	P5	0.647	0. 287	Select
	P6	0.509	0. 287	Select
	P7	0.469	0. 287	Select

Motivated Beg (X2)	P1	0.459	0. 287	Select
	P2	0.458	0. 287	Select
	P3	0.458	0. 287	Select
	P4	0.724	0. 287	Valid
	P5	0.423	0. 287	Valid
	P6	0.499	0. 287	Valid
	P7	0.690	0. 287	Valid
Quality Report Finance (Y)	P1	0.310	0. 287	Valid
	P2	0.432	0. 287	Valid
	P3	0,616	0, 287	Valid
	P4	0,616	0, 287	Valid
	P5	0,603	0, 287	Valid
	P6	0,300	0, 287	Valid
	P7	0,337	0, 287	Valid
	P8	0,440	0, 287	Valid
	P9	0,315	0, 287	Valid
	P10	0,702	0, 287	Valid
	P11	0,471	0, 287	Valid
	P12	0,653	0, 287	Valid
	P13	0,303	0, 287	Valid

Sumber: Data SPSS diolah (2024)

Based on The validity test results listed in table 2 above are visible that all indicators on variables Competence and Motivation show valid results. Is known that each statement item in questionnaire has r count > r table (0.287). Test result This show that all indicator variable consistent and feasible made as survey size as well can used For analysis more carry on.

1. **Reliability Test**

Cronbach's of each variable more of 0.60 then tool measuring in study This can said to be reliable. Following Reliability test results :

Table 3. Reliability Test Results

Variable	Amount Statement	Cronbach's Alpha	Condition	Information
Competency (X1)	7	0.633	0.60	**Reliable**
Motivation Work (X2)	7	0.618	0.60	**Reliable**
Quality Report Finance (Y)	13	0.708	0.60	**Reliable**

Table 4. Table of Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		**47**
Normal Parameters	Mean	**.0000000**
	Std. Deviation	**2.28742279**
Most Extreme Differences	Absolute	**.084**
	Positive	**.081**
	Negative	**-.084**
Test Statistic		**.084**
Asymp. Sig. (2-tailed)		**.200**

Source : SPSS data processed (2024)

Based on table 3 above can concluded that all variables used _ in study This is reliable, because Cronbach Alpha value of more total variables big of 0.60 and can used in subsequent data processing.

2. Test Assumptions Classic

a) Normality test

It is said to be normal if level significance more big from 0.05. Likewise otherwise, if level singnification not enough of 0.05 then variable the abnormal

Sumber: Data SPSS diolah (2024)

Based on the output results listed in table 4 are known results testing normality with method *Kolmogorov Smirnov* own mark *Asymp. Sig* (2- *tailed*) is 0.200>0.05 then can concluded that the data is distributed normally.

b) Multicollinearity Test

Multicollinearity test done For ensure is it inside a regression model There is intercorrelation or collinearity between variable free. Method used For detect There is or or not multicollinearity with see big mark *variance inflation factor* (VIF). If the VIF value < 10 and *tolerance* > 0.1 then No happen multicollinearity.

Table 5. Multicollinearity Test Results

Coefficients			
Model		**Collinearity Statistics**	
		Tolerance	**VIF**
	(Constant)		
	Competence	,941	**1,063**
	Motivation Work	,941	**1,063**

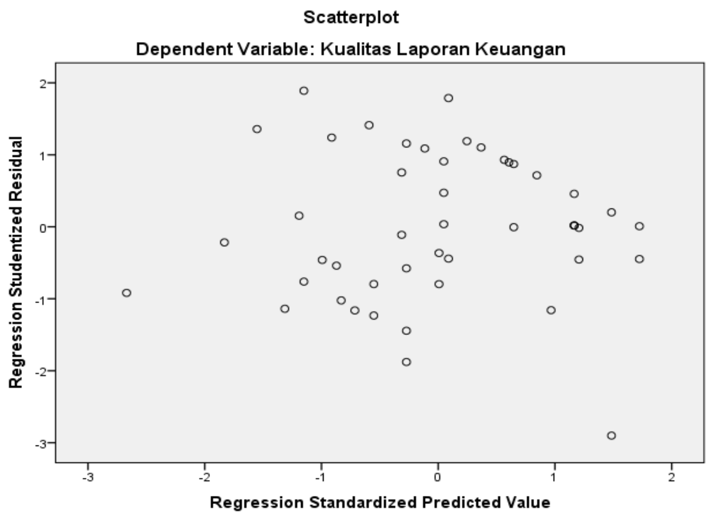
Source : SPSS data processed (2024)

Based on table 5 is known that VIF value of Competency (X1) and Motivation Work (X2) is 1.063 < 10 and the tolerance value is 0.941 > 0.1, so the data No happen multicollinearity.

c) Heteroscedasticity Test

There isn't any symptom heteroscedasticity if No There is clear pattern, like _ dot, dot, dot spread above and below _ number 0 on axis Y. There are symptoms heteroscedasticity if There is pattern certain obvious ones, like dot, dot, dot form pattern certain regular ones.

Figure 2. Test output results Heteroscedasticity



Source : SPSS data processed (2024)

Based on view on the Scatterplot above seen that the plot spreads in a way random, then the regression model is formed No happen symptom heteroscedasticity

Hypothesis Testing

1. Test Analysis Regression Linear Multiple

Analysis regression linear multiple that is technique analysis used _ For know There is or not influence whole variable X (Competency X1, Motivation Work X2) against variable Y (Quality Report Finance). Formula Multiple linear regression is :

$Y = \alpha + \beta 1X1 + \beta 2X2 + \varepsilon$

Where :

Y= Quality Report Finance

a = Constant

β = Coefficient regression (value enhancement or decrease)

X1 = Competence

X2 = Motivation Work

ε= error term

Table 6. Regression Test Results Linear Multiple

Coefficients

Model	**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
	B	Std. Error	Beta		
(Constant)	19.680	5.559		3.540	**.001**
Kompetensi	.585	.178	.398	3.281	**.002**
Motivasi Kerja	.511	.157	.394	3.246	**.002**

Source : SPSS data processed (2024)

From table on so obtained equality multiple linear regression as as follows : Y= 19.680 + 0.585 + 0.511 +ε

The interpretation :

- The a value of 19.680 is constant or circumstances moment variable quality report finance Not yet influenced by variables other that is competence (X1) and motivation Work (X2). If variable independent No there is, then variable loyalty consumer No experience change.
- B1 (value coefficient regression X1) of 0.585 shows that variable competence (X1) has positive influence _ to quality report finance (Y). Which mean that every increase by 1 unit variable competence so will increase quality report finance of 0.585.
- B1 (value coefficient regression X2) of 0.511 shows that variable motivation work (X2) has positive influence _ to quality report finance (Y). Which mean that every increase by 1 unit variable motivation Work so will increase quality report finance of 0.511.

2. Coefficient of Determination Test (R2)

Coefficient test determination used For measure how much Far deep model capabilities explained variation dependents that can indicated by the value *Adjusted R Square*. The test results is as following :

Table 7. Coefficient of Determination Test Results (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,625	,390	,362	**2.33883**

Source : SPSS data processed (2024)

Based on table on mark *Adjusted R Square* of 0.362 which shows that there is 36.2% influence variable competence and motivation to quality report finance, meanwhile the rest amounting to 63.8% is influenced by other variables that are not entered or researched in study This.

3. T Test (Partial)

A t test was performed For see the influence caused by variables free in a way separated or itself (partial) against variable bound. The t test was used with method testing statistics For test truth or falsehood something hypothesis. Hypothesis accepted if t count > t table or level significance ≤ *alpha* 0.05. Rather, hypothesis rejected if t count < t table or level significance ≥ *alpha* 0.05. Based on data from table is known t table value at Sig level. 5% is 2.015. Following results the test :

Table 8 T Test Results

Coefficients

Model	Q	Sig.
(Constant)	3,540	**,001**
Competence	3,281	**,002**
Motivation Work	3,246	**,002**

Source : SPSS data processed (2024)

From the table above can seen that competence own calculated t value amounting to 3.281 > t table 2.015 with level significance 0.002 < 0.05 then H1 is accepted. So that can concluded that competence influential positive and significant to quality report finance.

Motivation Work own calculated t value amounting to 3.246 > t table 2.015 with level significance is 0.002 < 0.05 then H2 is accepted. So that can concluded that motivation Work influential positive and significant to quality report finance.

4. F Test (Simultaneous)

Test used For know is variable independent that is competence (X1) and motivation work (X2) directly together (simultaneously) have an effect significant to variable dependent quality report finance (Y). Based on value data from table known f table is 3.21.

Table 8. F Test Results

ANOVA

Model		**Sum of Squares**	**Df**	**Mean Square**	**F**	**Sig.**
	Regression	153,952	2	76,976	14,072	**,000**
	Residual	240,686	44	5,470		
	Total	394,638	46			

Source : SPSS data processed (2024)

Testing done with Anova (*analysis of variance*) compares calculated f value with f table. Calculated f value amounting to 14.072 > f table 3.21 with level significance is 0.000 < 0.05 then H3 is accepted. So that can concluded that competence (X1) and motivation work (X2) directly together (simultaneously) have an effect significant to quality report finance (Y).

3.2. Discussion

Influence Competence To Quality Report Finance

Based on results analysis process the data above can concluded that H1: competence influential positive and significant to quality report finance. This matter show theoretical competence of *the agent* (government) in give the best service for *principal* (society) so can own reputation superior and accountable performance _ in the eyes public. Competence be one _ thing that can be finish problem gap between government and also society. In making report finance, competence can impact on management with level knowledge, skills and attitudes possessed _ so that can Work with easy, fast, intuitive, and with experience can minimize error. Therefore _ that, increasingly clear abilities possessed _ somebody can influence What will _ do it and later public can give his trust to government with good result. _ Research result This in line with study (Mitjo et al., 2022) [6] which states that competence source Power man influential positive and significant to quality report finance. However matter This No in line with research conducted by [7] stated that competence source Power human No influential positive to quality report finance area.

3.2. Discussion

Influence Motivation Work To Quality Report Finance

Based on results analysis process the data above can concluded that H2: Motivation Work influential positive and significant to quality report finance. For produce report quality finance _ of course the employees sued have high motivation and enthusiasm to get it give appropriate performance _ with expected organization. In a company, leader must can give positive motivation _ to its employees so that the employees the capable operate his job with full not quite enough answer, as well intertwine cooperation and its importance guard communication in Work For grow and build motivation, so later they can own high motivation and giving _ significant impact _ in increase performance management finance. If one motivated For Work hard do work, then what is desired will in accordance with the intended target. Research result This in line with research conducted by (Amellya et al., 2022) [2] stated that motivation influential positive and significant to performance. Different with research conducted by (Yusriwarti & Susanti, 2022) [8] stated that variable motivation Work No influential to quality report finance area.

Influence Competence and Motivation Work To Quality Report Finance

Based on results testing hypothesis in a way simultaneous competence and motivation Work influential significant to quality report finance. Influence all independent variables to quality report finance government area can seen of the average score response respondents This item is in the very good category. Ability employee in apply system accounting that has skill in the field tend more easy For help the creation process something report finance good area. Capable leader give good directions to his employees possible achieved objective ie produce report finance transparent and accountable area.

4. Conclusion

Based on discussion results study above, yes withdrawn conclusion that competence influential positive and significant to quality report finance. With exists quality competence, then _ quality report finance finance government the area will too Good. Due employee can understand and comprehend standard accountancy government in compile report finance. Likewise with motivation influential work _ positive and significant to quality report finance. This matter show that the more tall motivation employee in manage finances, then will increase productivity high work _ to quality report finance government resulting area.

From the conclusions presented before, then implications study This expected can give contribution to knowledge knowledge accounting and reporting processes finance as well as all related matters _ with programs/ activities and regulations that are influenced by competence and motivation Work For improve and maintain quality report finance government area. The government must too encourage and develop the apparatus For increase performance in manage finances for more efficient, effective, and accountable, so will reduce distrust public to performance government.

Suggestions for Palopo City BPKAD office For increase knowledge, skills, and attitudes about preparation report good and correct finances _ so that accountability walk with Good. Choose employee For placed in section finances that have accounting education background or administration so that understand to existing standards and rules _ set so Can produce report more finances _ quality. For researcher furthermore Hopefully can dig more in about competence and motivation Work to quality report finance, as well expand variables other research in order to obtain accurate results.

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