Analysis Of The Effect Of Competence, Motivation, Knowledge, Participation And The Use Of Information Technology On Financial Management Performance

(Empirical Study on the Management of School Operational Assistance at Madrasah in Cilacap Regency)

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Abstract. This study aims to determine the effect of Competence, Motivation, Knowledge, Participation and the use of Information Technology on the Performance of School Operational Assistance (SOA) Financial Management in Madrasahs. The results of the research are expected to be used as an input for improving the performance of SOA financial management and ultimately improving the quality of education. This study used a quantitative approach by testing the hypothesis using Multiple Linear Regression Analysis and Model Fit Test including F-Test, T-Test and Coefficient of Determination. The population of this research was the SOA Fund Manager which consists of the Principal, Treasurer and Operator. The sampling technique used the Convenience sampling method based on the Roscoe formula so that 123 respondents were obtained.

Keywords: **School Operational Assistance Fund, Financial Management Performance, Competence, Motivation, Knowledge, Participation, Information Technology**

1   Introduction

Every citizen has the equal right to high-quality education that complies with national education standards, according to the Constitution of the Republic of Indonesia Article 20 of 2003 regarding the National Education System (NES). The Unitary State of the Republic of Indonesia must require education providers and units operating within its borders to adhere to National Education Standards, which serve as minimum requirements for the implementation of the educational system.

The Central Government provides Madrasahs with a stimulus fund known as School Operational Assistance (SOA) for Madrasahs with the goal of helping the operational costs of education in order to improve the quality of learning and meet the SNP, which is the duty of Madrasas as educational entities. The Ministry of Religion oversees the madrasah, a formal educational institution that arranges general and vocational education with an emphasis on the unique aspects of Islam (Technical Instructions of SOA Madrasah 2022).

More than 9.5 million Indonesian children attend primary and secondary schools at madrasas, according to data from the EMIS (Education Management Information System) in 2020. In madrasas, the Ministry of Religion annually allots more than 10 trillion rupiah for SOA funds (Guidelines for Implementation of Madrasah Self-Evaluation Version 2.0 of 2021) [1].

Most of the time, community-based foundations with legal status or private status are used to implement madrasah. So that human resources from a variety of competency backgrounds are involved in managing madrasas. The amount of skill of madrasa administrators also affects the availability of infrastructure. The author assumes that these circumstances have an effect on how well financial management, particularly SOA funds, perform.

Competence, motivation, knowledge, involvement, and use of IT are factors that influence financial management performance. Competence highlights abilities or knowledge that are regarded as exceptional in a given field and are characterized by professionalism [2]. Research conducted by [3] found that the performance of financial management is positively and significantly impacted by competence.

One of the most crucial competencies is motivation. To motivate someone is to get them to work enthusiastically on a task because they want to [4]. Research conducted by [5] discovered that the performance of financial management is significantly and favorably affected by motivation.

Knowledge is one of the personal qualities that affects how well an expert or expert performs while making decisions [6]. Research conducted by [7] found that the performance of financial management is significantly and favorably impacted by knowledge.

Participation can be understood as a way for someone with similar objectives and needs to be involved in making decisions that have an impact on their lives [8]. According to research, participation has a considerable favorable impact on financial management success [9].

When information technology is implemented in a business, it will be easier, faster, and more accurate to manage data into reliable information that management can use to make good decisions. According to study, information technology adoption significantly improves the effectiveness of financial management [10].

In order to help the Ministry of Religion create flexible and efficient SOA management laws, this study aims to empirically examine the effectiveness of SOA financial administration in madrasas.

The utilization of information technology in the management of Madrasah SOA funding is what makes this research novel. The Directorate General of Islamic Education, Ministry of Religion, is creating a website-based application called ERKAM, and the study's findings are meant to inform its development..

LITERATURE REVIEW

Agency Theory (Agency Theory)

The publications of Jensen and Meckling (1976), titled Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure, are where agency theory first appeared. The relationship between the principal and the agent is explained by this idea. In a corporation, the owner is referred to as the principal and the manager as the agent. The owner is the person who appoints the agent to represent the owner, while the agent is the party appointed by the owner to manage the business [11]. When it comes to administering SOA finances, madrasas take on the role of agents, with the Government and the Community serving as principals. In this instance, the madrasa is required to give responsibility, present, and report, similar to the division of obligations in agency theory.

Contingency Theory

Figures like Lawrence and Lorsch contributed to the growth of contingency theory (1967). According to contingency theory, management's capacity to concentrate on everyday tasks, strong line relationships, and a clear definition of roles are key factors in determining organizational effectiveness in a stable environment. While this is the case, organizational effectiveness in a dynamic workplace environment is heavily influenced by employee skill levels and organizational flexibility to adapt to the changing environment [12].

The Effect of Competence on Financial Management Performance

Additionally, competence demonstrates the qualities of knowledge and abilities that each person possesses or need in order to carry out their tasks and responsibilities successfully and raise the bar for professional caliber in their work [13]. Every organization is created with specific objectives in mind, and when those objectives are met, the organization can be said to have succeeded, which can be determined by performance. A solid foundation of leadership competence, staff competence, and an organizational culture that can enhance and maximize competency is required for success [14].

The Effect of Motivation on Financial Management Performance

A psychological trait known as motivation fosters a person's desire to engage in specific activities in order to accomplish a goal [15]. This encouragement has a significant impact on how employees behave at work. An individual that is motivated will feel he has a specific urge to finish a task in order to improve organizational effectiveness. A motivated worker will be able to do duties quickly and effectively, and they will perform well [3]. Each financial management officer's drive will support achieving financial management performance.

The Effect of Knowledge on Financial Management Performance

Technical knowledge of financial management and rules for handling SOA funds are included in the context of this research. Theoretically, knowledge can be divided into declarative and posedural knowledge, just like the other two types of knowledge. Declarative knowledge is founded on concepts and is related to facts. In order for procedural knowledge to be produced by interpreting declarative information, declarative knowledge typically has to come before procedural knowledge. Knowledge that is congruent with the regulations or procedures needed to carry out a task skillfully is referred to as procedural knowledge. Knowledge of procedures typically depends on experience [5].

The Effect of Participation on Financial Management Performance

The internalization of values regarding the virtue of labor or the significance of work for one's worth is referred to as participation or work involvement [6]. The level to which a person's sense of worth is influenced by their work performance is reflected in their job participation. The extent to which an employee's work (performance) may impact his or her self-esteem is one facet of this (self-esteem).

The Influence of The Use of Information Technology on Financial Management Performance

When information technology is implemented in a business, it will be easier, faster, and more accurate to manage data into reliable information that management can use to make good decisions [10] who looked into how the village government used information technology claimed that it would make things more convenient

and would hasten the process of completing village finance management tasks. This will boost its performance in beneficial ways.

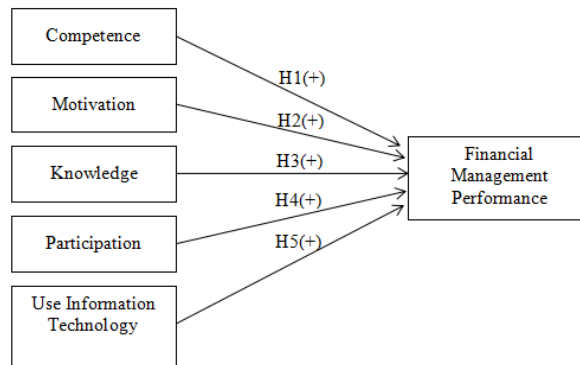Based on this explanation, the model developed by the researcher is shown in Figure 1

Figure 1. Framework Model

RESEARCH METHODS

This study employs a quantitative methodology because the research data are numerical, and statistics are used in the analysis [16]. The Principal, Treasurer, and Members of SOA Fund Managers made up the study's population. In order to acquire 123 respondents, the number of samples used in this study was determined using Roscoe's method, which states that the sample size should be at least 10 times the number of variables being examined. sampling strategy using a practical sampling technique. Primary data collected from the respondents through a questionnaire makes up the type of data used in this study. Multiple Linear Regression is the analytical method in this study, and a number of tests, such as Descriptive Statistical Test, Instrument Test.

RESULTS AND DISCUSSION

Instrument Test
Validity Test

The estimated r value (in the correlated item-total correlation column) and the r table (df = nk) were compared to examine the validity test. It is deemed legitimate if r count > r table, and it is declared invalid if r count r table [17]. The following justifies each variable's validity in this study :

No.	Statement Items	r count	r table	Information
Competence	Competency 1	0,559	0,179	Valid
	Competency 2	0,609	0,179	Valid
	Competency 3	0,622	0,179	Valid
	Competency 4	0,454	0,179	Valid
	Competency 5	0,609	0,179	Valid
	Competency 6	0,617	0,179	Valid
	Competency 7	0,716	0,179	Valid
	Competency 8	0,644	0,179	Valid
Motivation	Motivation 1	0,714	0,179	Valid
	Motivation 2	0,598	0,179	Valid
	Motivation 3	0,728	0,179	Valid
	Motivation 4	0,748	0,179	Valid
	Motivation 5	0,640	0,179	Valid
Knowledge	Knowledge 1	0,717	0,179	Valid
	Knowledge 2	0,865	0,179	Valid
	Knowledge 3	0,841	0,179	Valid
Participation	Participation 1	0,695	0,179	Valid
	Participation 2	0,824	0,179	Valid
	Participation 3	0,702	0,179	Valid
	Participation 4	0,700	0,179	Valid
	Participation 5	0,772	0,179	Valid
Use	Use Information Technology 1	0,842	0,179	Valid

Information Technology	Use Information Technology 2	0,842	0,179	Valid
	Use Information Technology 3	0,838	0,179	Valid
	Use Information Technology 4	0,893	0,179	Valid
	Use Information Technology 5	0,830	0,179	Valid
Financial Management Performance	Financial Management Performance 1	0,745	0,179	Valid
	Financial Management Performance 2	0,826	0,179	Valid
	Financial Management Performance 3	0,836	0,179	Valid

Source: Data processed by SPSS, 2022

It is clear from the table above that all statement items have calculated r values that are higher than those in the r table, indicating that they can all be used as research instruments.

Reliability Test

A reliability test evaluates how consistently an instrument's responses are given. Cronbach's Alpha (α), a statistical test, is used to assess dependability. The measuring device is deemed dependable or trustworthy if the final Cronbach's Alpha (α) score is greater than 0.60 [18]. The reliability test results for the variable instruments of competency, motivation, knowledge, participation, use of information technology, and financial management performance are as follows:

Variable	Cronbach's Alpha	Information
Competence (X1)	0,743	Reliable
Motivation (X2)	0,712	Reliable
Knowledge (X3)	0,701	Reliable
Participation (X4)	0,785	Reliable
Use of Information Technology (X5)	0,902	Reliable
Financial Management Performance (Y)	0,706	Reliable

Source: Data processed by SPSS, 2022

The Cronbach's Alpha value for all variables is > 0,60, as seen in the above table. So it may be concluded that the instrument in this study is dependable and feasible to use.

Classic Assumption Test
Normality test

The normality test is used to determine whether the dependent variable and independent variable in a regression model are normally distributed. If the regression model is nearly normal and regularly distributed, it is said to be good. According to the criteria [17], the sample originates from a population with a regularly distributed distribution if the obtained significance is greater than 0.05.

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		123
Normal Parameters, b	mean	.0000000
	Std. Deviation	1.35699831
Most Extreme Differences	Absolute	.075
	Positive	.045
	negative	-.075
Test Statistics		.075
asymp. Sig. (2-tailed)		.085c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Data processed by SPSS, 2022

According to the Asymp. Given that the above table's Sig. value is 0,085, it can be inferred that the sample is drawn from a population with a regularly distributed population.

Multicollinearity Test

To determine whether there is a correlation between the independent variables in the regression model, perform a multicollinearity test. If the VIF is 10 and the Tolerance value is 0,10 Multicollinearity symptoms appear [17]. The following table shows the outcomes of the multicollinearity test :

Variable	Tolerance	VIF
Competence (X1)	0,417	2,395
Motivation (X2)	0,536	1.865
Knowledge (X3)	0,639	1,565
Participation (X4)	0,582	1,718
Use of Information Technology (X5)	0,560	1,787

Source: Data processed by SPSS, 2022

There are no signs of multicollinearity between independent variables, as can be observed from the table above. because all independent variables' tolerance values are greater than 0,10. Similar to this, none of the independent variables' VIF values are more than 10.

Heteroscedasticity Test

Using the heteroscedasticity test, the regression model may determine whether the variance from other observation residuals is unequal. According to [19], the presence of heteroscedasticity in the regression model can be determined if the significance value of each independent variable is more than 0,05. The following table displays the results of the heteroscedasticity test :

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	Model	B	Std. Error	Beta		
1	(Constant)	.009	.005		1,916	.058
	Competence	-.009	.041	-.048	-.230	.818
	Motivation	-6.098E-6	.000	-.274	-1.383	.169
	Knowledge	-.037	.059	-.091	-.627	.532
	Participation	-.042	.047	-.144	-.886	.377
	Use of Information Technology	-.015	.045	-.055	-.330	.742

a. Dependent Variable: ABS_RES_3

Source: Data processed by SPSS, 2022

There are no signs of heteroscedasticity, as can be observed from the preceding table, where each independent variable's significance value is more than 0,05.

Data Analysis Test
Multiple Linear Regression Analysis

A regression model called multiple linear regression has more than one independent variable and one dependent variable. The following are the outcomes of the calculation of multiple linear regression analysis using SPSS :

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	5.297	1,681		3.150	.002
	Competence	.027	.067	.052	.404	.687
	Motivation	.043	.093	.053	.463	.644
	Knowledge	.118	.096	.129	1,235	.219
	Participation	.016	.075	.024	.219	.827
	Use of Information Technology	.186	.074	.282	2,523	.013

a. Dependent Variable: PER_TOTAL

Source: Data processed by SPSS, 2022

Multiple linear regression equations can be constructed using the information in the table above as follows :

FMP = 5.297+0,027+0,043+0,118+0,016+0,186+e

α = 5,297

The positive value of the constant value (α) is 5,297. A positive result means that there is a one-way relationship between the independent and dependent variables. This demonstrates that the value of Financial Management Performance is 5,297 if all independent variables, such as Competence (X1), Motivation (X2), Knowledge (X3), Participation (X4), and Use of Information Technology (X5), are 0% or have not changed.

Competency variable (β1) has a positive regression coefficient value of 0,027. This demonstrates that, if other independent variables are held constant, Financial Management Performance will increase by 0,027 if Competence increases by 1 percent.

Motivation variable (β2) has a positive regression coefficient value of 0,043. This demonstrates that if other independent variables are held constant, Financial Management Performance will increase by 0,043 if motivation increases by 1%.

Knowledge variable (X3) has a positive regression coefficient value of 0,118. This demonstrates that if other independent variables are held constant, Financial Management Performance will increase by 0,118 if Knowledge grows by 1 percent.

The Participation variable's regression coefficient value (β4) has a positive value of 0,016. This demonstrates that, under the premise that all independent variables are held constant, Financial Management Performance will increase by 0,016 if Participation increases by 1 percent. A positive result means that there is a one-way relationship between the independent and dependent variables.

Information Technology Use Variable (β5) has a positive regression coefficient value of 0,186. Assuming all other independent variables remain constant, this illustrates that if Information Technology grows by 1 percent, Financial Management Performance will increase by 0.186.

Model Fit Test
Coefficient of Determination (R2)
The coefficient of determination demonstrates how well the independent variables' contribution to the regression model can account for the variation in the dependent variable. The R-square (R2) number in the Model Summary table can be used to determine the coefficient of determination.

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.427a	.182	.148	1.38569	1,848
a. Predictors: (Constant), PTI_TOTAL, KNO_TOTAL, MOT_TOTAL, PAR_TOTAL, KOM_TOTAL					
b. Dependent Variable: PER_TOTAL					

Source: Data processed by SPSS, 2022

Table above coefficient of determination data show that the modified R-square value is 0,148. (14,8 percent). This indicates that the variables Competence (X1), Motivation (X2), Knowledge (X3), Participation (X4), and Use of Information Technology (X5) have the capacity to influence the Financial Management Performance variable (Y) by a combined 14,8 percent, while the remaining 85,2 percent (1 - 0,148) is explained by variables other than the independent variables studied.

F Test
The F test is used to determine whether the independent factors have an impact on the dependent variable simultaneously.

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	50,141	5	10,028	5,223	.000b
	Residual	224,656	117	1920		
	Total	274.797	122			
a. Dependent Variable: PER_TOTAL						
b. Predictors: (Constant), PTI_TOTAL, KNO_TOTAL, MOT_TOTAL, PAR_TOTAL, KOM_TOTAL						

Source: Data processed by SPSS, 2022

Based on the preceding table, it can be inferred that the multiple regression model is practicable and that the dependent variable Financial Management Performance is simultaneously influenced by the independent

variables Competence, Motivation, Knowledge, Participation, and Information Technology Use (Y). The calculated F value, 5,223, which is higher than the F table's 2,449, demonstrates this.

T Test

The T-test was used to investigate the claim that each independent variable has a partial impact on the dependent variable. The following table shows the T test results, and the value of the T table in this study is 1,980.

Hypothesis	β	T test	Sig.	Conclusion
Competence has a significant positive effect on Financial Management Performance	0,417	0,404	0,687	Rejected
Motivation has a significant positive effect on Financial Management Performance	0,536	0,463	0,644	Rejected
Knowledge has a significant positive effect on Financial Management Performance	0,639	1,235	0,219	Rejected
Participation has a significant positive effect on Financial Management Performance	0,582	0,219	0,827	Rejected
The use of Information Technology has a significant positive effect on Financial Management Performance	0,560	2,523	0,013	Received

Source: Data processed by SPSS, 2022

DISCUSSION

The Effect of Competence on Financial Management Performance

According to the study's findings, competence has a limited impact on financial management performance. In madrasas, the responsibility for managing SOA finances exists because of administrative requirements and institutional hierarchy, which frequently take precedence over ability. The relevance of the study's findings is consistent with [10] research, which finds that competence has a small but not insignificant impact on financial management performance.

The Effect of Motivation on Financial Management Performance

According to the study's findings, motivation has a limited impact on financial management performance. This could be taken to mean that the Cilacap Regency's SOA Madrasah Managers are under comparatively low incentive. The findings of this study are consistent with [14] research, which found that performance in financial management is not much impacted by motivation.

The Effect of Knowledge on Financial Management Performance

According to the study's findings, knowledge has a limited impact on financial management performance. Financial expertise is necessary for SOA financial management. Low performance may be the result of an inappropriate educational background for the job. The findings of this study are consistent with those of [20], which finds that knowledge and skill performance in financial management are unaffected significantly by either.

The Effect of Participation on Financial Management Performance

The study's findings indicated that participation has a limited impact on financial management performance. Decision-making must engage SOA Managers in order to promote a culture of respect. The findings of this study concur with [8] and [21], who found no differences in performance in financial management as a result of involvement.

The Influence of the Use of Information Technology on Financial Management Performance

According to the study's findings, the effectiveness of financial management is impacted by information technology utilization in part. The regression coefficient value of 0,560 and the significance value of 0,013 both show a positive and significant link between participation and financial management performance. The findings of this study are consistent with those of [22], [10], [23], and [24] which found that the performance of financial management is significantly improved by the application of information technology.

CONCLUSION

The Effect of Competence on Financial Management Performance

This study is an empirical investigation into the financial management of the School Operational Assistance (SOA) Madrasah in Cilacap Regency with the goal of determining the impact of the variables Competence, Motivation, Knowledge, Participation, and Use of Information Technology on Financial Management Performance. The following conclusions were drawn from the outcomes of data analysis using SPSS :

1. The Madrasah SOA in Cilacap Regency's financial management performance is unaffected by competen
2. The Madrasah SOA in Cilacap Regency's financial management performance is unaffected by motivation
3. The Madrasah SOA in Cilacap Regency's financial management performance is unaffected by knowledge
4. The Madrasah SOA in Cilacap Regency's financial management performance is unaffected by participation
5. The performance of the Madrasah SOA in Cilacap Regency's financial management has been significantly improved by the application of information technology

The distribution of the questionnaires is done online, so it is possible that there are limitations in communication that can affect respondents' understanding of the meaning of the questionnaire. The limitations of this study present possibilities for future research on the same subject utilizing various techniques and additional variables not present in this research model.

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