



# The Influence of Training, Education and Motivation of Superiors on The Usefulness of The Regional Financial Accounting System in The Sidoarjo Regency Education and Training Staffing Agency

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## ABSTRACT

This study aims to empirically test the extent to which training, education, and motivation of superiors affect the usefulness of the regional financial accounting system at the government office of BPKKD Sidoarjo Regency. The population in this study is all employees of the finance department of 135 people in Sidoarjo regency, with the number of samples needed as many as 57 respondents. The data obtained will be analyzed using multiple linear regression. After knowing the problem, researching and discussing the results of the study, several conclusions can be drawn as follows: Based on test F shows that Training, Education and Motivation of Superiors affect the Usefulness of SAKD, so that the regression model produced is suitable or appropriate in explaining the Usefulness of SAKD. Based on partial tests for variables, training partially has no effect on the usefulness of SAKD. Based on partial tests for variables Education partially has no effect on the usefulness of SAKD. Based on partial tests for the Superior Motivation variable partially affects the Usefulness of SAKD.

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## 1. Introduction

The rollout of Law No. 22 of 1999 concerning Local Government and Law No. 25 of 1999 concerning The Financial Balance of Central and Regional Governments, and its implementation rules, especially Pp No. 105 of 2015 concerning Regional Financial Management and Accountability, as of fiscal year 2001, there has been an update in regional financial management.

Regional autonomy is part of democratization in creating a system that powershares at every level of government and demands the independence of the management system in the region. Distribution of authority/power, adjusted to the central and regional authorities including financial authority. To make economic, social, and political decisions, accounting information is needed, one of which is in the form of financial statements.

The local government as the main figure in the presentation of financial statements to be published to the public must be open and have valid truths so that users of financial statements can understand them. Therefore, accurate, relevant, timely and reliable reporting is needed in order to satisfy the needs of users of financial statements and can create accurate regional autonomy (Darmawan, 2014). According to The National Government No.21 of 2011 concerning Guidelines for Regional Financial Management, stated that the local government's financial accounting system includes a series of procedures ranging from the process of collecting data, recording, estimating, to financial reporting in order to account for the implementation of the State Budget which can be done manually or using computer applications.

Local governments as public fund managers must be able to provide the necessary financial information accurately, relevantly, on time, and can be trusted so that they are required to have a reliable information system. In order to establish regional autonomy and decentralization, local governments should have begun to think about infestations to develop accounting information systems (Sri Dewi Wahyundaru, 2001). Therefore, a new regional financial management system and procedure is needed to replace the old system that has been used by the Regional Government, namely the Regional Financial Administration Manual (MAKUDA). The MAKUDA system can no longer support the government's need to produce financial statements in the form of balance sheets and cash flow statements in accordance with PP 105/2015 article 28. To be able to produce these financial statements, a regional financial accounting system is needed based on government accounting standards. But it needs to be underlined, that the application of the government accounting system of a country will depend heavily on the laws and regulations that apply to the country concerned.

## 2. Research Methods

### 2.2 Sample Determination Techniques

A population is a group of individuals with established qualities and characteristics (Nazir, 2017: 325). The population in this study is all employees of the finance department which amounts to 135 people in Sidoarjo regency. Thus the population in this study amounted to 135 people.

#### Sample Determination Techniques

The sample is part of the population. The sampling design type is a sample technique drawn from a population group, but not all members of the population become members of the sample. The sampling technique used in this study is simple random sampling, which is a way of taking samples from all members of the population is done randomly without regard to the strata in that population member. This is done when members of the population are considered homogeneous. (Sugiono, 2001:59).

The sample size required in this study was obtained using the formula:

$$N = \frac{N}{1 + N(e)^2} \dots\dots\dots(\text{Umar, 2013:146}) \quad (1)$$

Where :

n = Sample size

N = Population Size (158 respondents)

e = Percent unfair clearance due to sampling errors that can be desired which is 10%

While the minimum sample recommended based on the above formula is:

$$\begin{aligned} n &= \frac{135}{1 + 135 \times (0,1)^2} \\ &= 57.44 \\ &= 57 \text{ respondents} \end{aligned}$$

So that the number of samples needed as many as 57 respondents

### 2.3 Operational Definition

Operational definition is the determination of a construct or a variable so that it becomes a measurable variable (Indriantoro and Supomo, 1999: 69).

Variables are concepts, attributes, or characteristics that have varying prices or values and have units of measure of variation in values can be dichotomous (only two values) or polycomis (more than two values) and are continuous (values within a certain range with unlimited decimals). The variables used in this study are :

**a. Free Variables**

The Free Variables in this study include:

**b. Training (X<sub>1</sub>)**

Training in this research is the process of providing knowledge and expertise to be better able to carry out new tasks or to develop the implementation of existing tasks. The indicators used in this variable are in accordance with Handoko (2014) namely training procedures, training systems and training benefits, which are then applied in accordance with the problems and objects in this study.

The data measurement scale used in this study is the interval scale and measurement techniques using Differential Semantics, which has a scale of 5 points (five), (Sugiono, 2001;78-79) with the following patterns:

Strongly Disagree 1 2 3 4 5 Strongly Agree

Answers with values 1 to 2 mean that they tend to strongly disagree with the statement given. The value of 3 is the middle value between strongly disagreeing and strongly agreeing with the statement given, the answer 4 to 5 means that it tends to strongly agree with the statement given.

**c. Education (X<sub>2</sub>)**

Education in this research is a process of developing understanding that can increase knowledge and improve skills. The measurement of indicators used on this variable is in accordance with what was revealed by Manullang (2015: 47) regarding the benefits of education applied in accordance with the problems and objects in this study.

The data measurement scale used in this study is the interval scale and measurement techniques using Differential Semantics, which has a scale of 5 points (five), (Sugiono, 2001;78-79) with the following patterns: Strongly Disagree 1 2 3 4 5 Strongly Agree Answers with values 1 to 2 mean that they tend to strongly disagree with the statement given. The value of 3 is the middle value between strongly disagreeing and strongly agreeing with the statement given, the answer 4 to 5 means that it tends to strongly agree with the statement given.

**d. Superior motivation (X<sub>3</sub>)**

The motivation of superiors in this study is a concept that outlines the strengths that exist in each individual to initiate and direct behavior. This concept is used to explain the difference in the intensity of behavior where passionate behavior is the result of a strong level of motivation and also this concept is an important concept in the study of individual work. The measurements used on this variable are in accordance with what is expressed by Winardi (2012).

The data measurement scale used in this study is the interval scale and measurement techniques using Differential Semantics, which has a scale of 5 points (five), (Sugiono, 2001; 78-79) with the following patterns:

Strongly Disagree 1 2 3 4 5 Strongly Agree

Answers with values 1 to 2 mean that they tend to strongly disagree with the statement given. The value of 3 is the middle value between strongly disagreeing and strongly agreeing with the statement given, the answer 4 to 5 means that it tends to strongly agree with the statement given.

**e. The variables associated in this study are:**

Use of Regional Financial Accounting System

As for the Implementation of the Regional Financial Accounting System (y), this is expected to meet the demands of the public about transparency and accounting of public sector institutions. Regional Financial Accounting Systems can be useful for managing funds in a transparent, economical,

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effective, efficient, and accountable manner. Measurement of the usability of the Regional Financial Accounting System based on items developed by modifying the instruments used by Chenhall (2015) and adapted to the usefulness of the Regional Financial Accounting System.

The data measurement scale used in this study is the interval scale and its measurement techniques using Differential Semantics, which has a scale of 5 points (five), (Sugiono, 2001: 78-79) with the following patterns: Strongly Disagree 1 2 3 4 5 Strongly Agree. Answers with values 1 to 2 mean that they tend to strongly disagree with the statement given. The value of 3 is the middle value between strongly disagreeing and strongly agreeing with the statement given, the answer 4 to 5 means that it tends to strongly agree with the statement given.

#### 2.4 Hypothesis Analysis and Test Techniques

The data obtained will be analyzed using multiple linear regression as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \quad (2)$$

Information:

Y = Implementation of Regional Financial Accounting System

$\beta_0$  = Constant

$\beta_1$  = Regression coefficient  $X_1$

$\beta_2$  = Regression coefficient  $X_2$

$\beta_3$  = Regression coefficient  $X_3$

$X_1$  = Training

$X_2$  = Education

$X_3$  = Motivation of superiors

e = Default error

#### 2.5 Hypothesis Test

##### a. Model Conformity Test

The use of this tool aims to test whether or not the resulting regression model is suitable and to determine the effect of the free variable (X) on the bound variable (Y) with the following procedures:

1.  $H_0 : \beta_1 = \beta_2 = 0 \dots$

There is no real influence between the free variable (X) simultaneously on the bound variable (Y)

$H_a : \beta_1 = \beta_2 \neq 0 \dots$

There is a noticeable influence between the free variable (X) simultaneously on the bound variable (Y).

2. The level of significant ( $\alpha$ ) = 0.05 with free degrees (n-k), where n = number of observations and k = number of variables.
3. With F count:

$$F_{hit} = \frac{R^2 / (k - 1)}{(1 - R^2) / (n - k)} \quad (3)$$

Information:

$F_{hit}$  = Result F count

k = Number of free variables in the model

n = number of samples

$R^2$  = coefficient of determination

The test criteria used in test F are:

1. If  $F_{count} \leq F_{table}$ ,  $H_0$  is accepted and  $H_i$  is rejected, it means that the independent variable does not have a significant influence on the dependent variable.

- If  $F_{count} > F_{table}$ ,  $H_0$  is rejected and  $H_1$  is accepted, it means that the independent variable simultaneously has a significant influence on the dependent variable.

**2.6 T Test (T Test)**

For significantly testing how much influence free variables ( $X_1, X_2,$  and  $X_3$ ) have on bound variables ( $Y$ ) is used t test with the following procedures:

- $H_0: \beta_j = 0$ , there is no effect of  $X_1, X_2,$  or  $X_3$  on ( $Y$ ).  
 $H_1: \beta_j \neq 0$ , there is an effect of  $X_1, X_2,$  or  $X_3$  on ( $Y$ ).
- Significant level ( $\alpha$ ) = 0.05 with free degrees ( $n-k$ ), where  $n$  = number of observations and  $k$  = number of variables.
- By t count:

$$t_{hit} = \frac{b_j}{se(b_j)}$$

Information:

- $t_{hit}$  = t calculation results
- $b_j$  = regression coefficient
- $se(b_j)$  = standart error

The test criteria used in the test t:

- If the significant level (A Value)  $\geq 0.05$ ,  $H_0$  is accepted and  $H_1$  is rejected means that the independent variable partially has no effect on the dependent variable.
- If the significant level (A Value)  $\leq 0.05$ ,  $H_0$  is rejected and  $H_1$  is accepted means that independent variables partially affect dependent variables.

**3. Result and Discussion**

**3.1. Hypothesis Analysis and Testing**

The results of the analysis of the coefficient of regression model are as stated in table 1 below.

**Table 1.**  
Regression Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	14.354	6.159	
	Training ( $X_1$ )	.295	.243	.161
	Education ( $X_2$ )	.241	.203	.184
	Superior Motivation ( $X_2$ )	.613	.245	.387

a. Dependent Variable: SAKD (Y) Use  
Source: Attachments

Based on Table 1, the regression model obtained is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 14.354 + 0,295 X_1 + 0,241 X_2 + 0,613 X_3$$

The constant  $\alpha$  of 15.585 gives the understanding that if there is the implementation of Training (Variable  $X_1$ ) and the absence of an Education (Variable  $X_2$ ) or the value of the two variables is constant, then the usefulness of SAKD increases by 14,354 units.

While the value of  $\beta_1$  which is the regression coefficient of variable  $X_1$  of 0.295 means that if there is an increase in training of 1 unit, there will be an increase in SAKD usefulness by 0.295 units assuming other variables are fixed or constant.

Then the value of  $\beta_2$  which is the regression coefficient of variable  $X_2$  of 0.241 means that if there is an increase in Education by 1 unit, there will be an increase in the usefulness of SAKD by 0.241 units assuming other variables are fixed or constant.

Then the value of  $\beta_3$  which is the regression coefficient of variable  $X_3$  of 0.613 means that if there is an increase in Education by 1 unit, there will be an increase in SAKD Usefulness by 0.613 units assuming other variables are fixed or constant.

Thus it can be known that if the Training, Education and Motivation of Superiors experiences an increase or is getting better, then the usefulness of SAKD will also increase, on the contrary, if Training and Education experiences a decrease or getting worse, then the usefulness of SAKD will also decrease. So it can be concluded that the unidirectional (positive) relationship between the free variables  $X_1$ ,  $X_2$  and  $X_3$  with the variables bound to  $Y$ .

### 3.2. Uji Hipotesis

#### a. Test F and t

The F test is used to test whether or not the resulting regression model is fit and the t test is used to test the influence of each free variable on the bound variable. The results of the F test and the t test are as follows:

**Table 2.**  
Test Results F And Test T

Model	F <sub>count</sub>	Sig	T <sub>count</sub>	Sig
Training ( $X_1$ )	8,469	0,000	1,214	0,679
Education ( $X_2$ )			1,185	1,185
Superior Motivation ( $X_3$ )			2,506	0,016

Source: data processed

Based on the F test in table 2 above shows  $F_{count}$  of 8,469 with a significant rate of 0.000. Because the probability value of  $> 0.05$  ( $sig < 5\%$ ) it means that Training, Education and Motivation of Superiors affects the Usefulness of SAKD, so the regression model produced is suitable or appropriate in explaining the Usefulness of SAKD.

The results of the t test in table 2 above show that:

1. The  $t_{count}$  value in the Training variable is 1,214 with a significant rate of 0.679. Because the significant rate on this variable is greater than 5% ( $sig < 5\%$ ), it means that the Training variable partially has no effect on the usefulness of SAKD.
2. The  $t_{count}$  value on the Education variable is 1,185 with a significant level of 0.016. Because the significant rate on this variable is greater than 5% ( $sig < 5\%$ ), it means that the Education variable partially has no effect on the usefulness of SAKD.
3. The  $t_{count}$  value in the Superior Motivation variable is 2,506 with a significant level of 0.016. Because the significant rate in this variable is smaller than 5% ( $sig < 5\%$ ), it means that the Superior Motivation variable partially affects the usefulness of SAKD.

### 4. Conclusions

After knowing the problem, researching and discussing the results of the study can be concluded as follows : Based on test F shows training, education and motivation of superiors affect the usefulness of SAKD, so that the regression model produced is suitable or appropriate in explaining the usefulness of SAKD. While based on partial tests for partial training variables have no effect on the usefulness of SAKD. Then based on partial tests for education variables partially have no effect on the usefulness of SAKD. And finally based on partial tests for the Superior Motivation variable partially affects the Usefulness of SAKD.

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