
The Influence of Competence and Organizational Culture on Employee Performance at the Regional Financial Management Board of Enrekang Regency

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Abstrak

The aim of this research is a type of quantitative research with the aim of determining the influence of Competency and Organizational Culture on Employee Performance at the Regional Financial Management Agency of Enrekang Regency. Samples taken from the Regional Financial Management Agency of Enrekang Regency. The type of research used in this research is quantitative data obtained from distributed questionnaires and is related to the problem being studied. Data collection by observation and distribution of questionnaires. In this research, the data sources used in data collection include primary and secondary data. The research instrument used in this research used the Likert scale method. Based on the results of data research using statistical calculations through the Statistical Package For The Social Science (SPSS) version 27 application regarding the influence of Organizational Commodity and Culture on Employee Performance at the Enrekang Regency Regional Financial Management Agency which was discussed in the previous chapter, the author draws important conclusions, namely Competence has a positive and significant effect on employee performance. This is shown by the results of a significant value below 0.05, namely 0.005. And Organizational Culture has a positive and significant effect on Employee Performance. This is shown by the results of a significant value below 0.05, namely 0.012.

Keywords: Competence, Organizational culture, Employee Performance

INTRODUCTION

Competence and organizational culture are factors that can influence employee performance, therefore what every company or organization can do to improve employee performance is through competency development training and instilling organizational culture. In this way, companies or organizations can gain competitiveness and competitive advantage, employees also get the opportunity to increase competence and quality of work live in order to support employee careers. This is certainly needed by every company to be able to compete with other companies or organizations.

Competence relates to things such as values, standards, a person's outlook on life which form the basis of personality aspects that are important in carrying out important and responsible tasks. Good competency will support and influence the performance of each employee, both directly and indirectly. Directly, namely by increasing salaries, giving bonuses, providing family allowances and bonuses. Meanwhile, indirectly, this can be done by providing promotion opportunities to employees who perform well.

Therefore, the District Regional Financial Management Agency. Enrekang is a government agency in Enrekang district which has the task of being a body that manages regional finances and assets based on the principle of autonomy and assistance duties and other tasks in accordance with the policies set by the Regent. In order to carry out its duties and

functions as a government agency, it certainly requires good performance which can be produced through a motivation process which is realized through the application of competency allowances and the application of organizational standards to each employee. Every employee is required to have abilities and skills that are appropriate to their field of work, in other words employees are required to have good performance.

The organizational culture implemented in the Enrekang Regency Regional Financial Management Agency office is based on the culture of the Enrekang Regency community in the context of Massenrempulu, namely the culture of unity. Then in this research a test was carried out to find out whether the culture of unity in the Massenrempulu context had been implemented well at the Enrekang Regency Regional Financial Management Agency office.

The performance of employees at the Enrekang district regional financial management agency office is organizational culture. According to Fahmi (2017), organizational culture is a habit that has been going on for a long time and is used and applied in work activities as a driving force for improving the work quality of company employees and managers. The role of organizational culture is to act as a behavioral guideline that provides the norms of habits that are formed in everyday life. A good organizational culture will certainly influence the performance of each employee, both positively and negatively. Therefore, every company or organization must be able to implement a good organizational culture for every employee. Organizational culture also has an important role in helping employees to realize the vision and mission of an organization or company. A vision and mission that runs well will certainly have a positive impact in achieving the desired goals.

The following is a list of employees of the Enrekang Regency Regional Financial Management Agency:

Table 1. Workforce

Type of employee	Number
State Civil Apparatus (ASN)	28
Non ASN	45
Total	73

From the results of this data, it is known that there are 30 ASN or permanent employees and 45 non-ASN or non-permanent employees at the Enrekang Regency Regional Financial Management Agency office. ASN employees at the Enrekang Regency Regional Financial Management Agency office receive a basic salary, family allowance and position allowance, functional allowance, rice allowance, civil servant (PNS) health insurance, civil servant work accident insurance, civil servant health insurance, as well as additional income. Meanwhile, non-ASN employees receive salaries, work accident insurance and health insurance.

From the results of observations made by researchers, there are problem phenomena that occur in the Enrekang Regional Regency Management Agency, namely in terms of competency, namely that employees do not match the position or positions given, and employees are not given career opportunities in terms of occupying certain positions. In terms of organizational culture, namely lack of cooperation between employees, completion of tasks not on time. This can be seen from the employee performance results in 2022, namely only 85%

of the performance results achieved. This shows that the performance of employees at the Enrekang Regency Regional Financial Management Agency is still not good.

RESEARCH METHODS

The type of research used in this research is quantitative research, which is a research method based on the philosophy of positivism, used to examine certain samples or populations, sampling is carried out randomly, data collection is carried out using research instruments, and analyzed statistically, with the aim of test existing hypotheses. The research carried out was field research, the data used was questionnaire data which is appropriate to this study. The population in this study was all employees at the Enrekang Regency Regional Financial Management Agency office, totaling 73 people. Because the population in this study was less than 100, the entire population was taken as a sample. In this research, multiple linear analysis was used to find out how big the relationship is between the independent variables, namely Competence (X1) and Organizational Culture (X2), with the dependent variable, namely Employee Performance (Y), and carried out hypothesis testing to obtain conclusions from this research by testing together. -the same, namely the t test.

RESULT AND DISCUSSION

A. Research Result

1. Multiple Linear regression Analysis

Regression analysis is a statistical technique that is useful for examining and modeling relationships between variables. Multiple regression is often used to overcome regression analysis problems that result in the relationship of two or more independent variables. The results of multiple linear regression analysis in this study are as follows:

Table 2. Results of Multiple Linear Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.612	2.121		5.476	0.000
	Competency	0.243	0.083	0.363	2.932	0.005
	Organizational Culture	0.275	0.106	0.319	2.580	0.012

a. Dependent Variable: EMPLOYEE PERFORMANCE

Source: *prima data processed with SPSS 27 (2024)*

Based on the data in the table above, the multiple regression equation in this study is as follows:

$$Y = 11,612 + 0,243 X1 + 0,275 X2 + e$$

Based on the multiple linear regression equation, it can be concluded that:

- a. Based on the results of the multiple linear regression test in the table above, it can be seen that the coefficient constant value α is 11.612, the coefficient constant is positive. With this, it can be interpreted that if all the independent variables in this research, including the Competency and Organizational Culture variables, are constant or have a value of zero, then the amount of employee workload is 11.612.
- b. The regression coefficient for the Competency variable is 0.243, which indicates that for every one unit increase in competence, performance will increase by 0.243, assuming that the other variables are constant.
- c. The regression coefficient for the Organizational Culture variable is 0.275, which shows that for every one unit increase in Organizational Culture, Employee Performance will increase by 0.275, assuming that the other variables are constant.

Hypothesis testing

1. partial Test (t Test)

The t test is used to test one of the hypotheses in research that uses multiple linear regression analysis. The t test is used to partially test each variable with two-tailed test criteria.

Table 3 Partial Test Results (t Test)

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	11.612	2.121		5.476	0.000		
	Competency	0.243	0.083	0.363	2.932	0.005	0.575	1.738
	Organizational Culture	0.275	0.106	0.319	2.580	0.012	0.575	1.738
a. Dependent Variable: EMPLOYEE PERFORMANCE								

Source: primary data processed with SPSS 27(2024)

Hypothesis testing via the t test, the overall level used by the author is 0.05 and degrees of freedom with the formula, $(\alpha = 5\%/2)$. $df = n - k$ (73-3) shows a value of 0.1954, the t test results in the t test results table using SPSS are as follows:

1. The Competency Variable (X1) has a $t_{\text{(calculation)}}$ of 2.932 while $t_{\text{(table)}}$ is 0.1954 and a Sig. of 0.005. This shows that $t_{\text{(count)}} > t_{\text{(table)}}$ (2.932 > 0.1954) and the Sig value. equal to $0.005 < 0.05$ or in other words H1 is accepted, which means that Competency has a positive and significant effect on Employee Performance. This shows that the higher the competence of employees, the higher the performance of their employees
2. The Organizational Culture variable (X2) has a $t_{\text{(calculation)}}$ of 2.580 while $t_{\text{(table)}}$ is 0.1954 and the Sig value. of 0.012. This shows that $t_{\text{(count)}} > t_{\text{(table)}}$ (2.580 > 0.1954) and the Sig value. $0.012 < 0.05$ or in other words H2 is accepted, which means that Organizational Culture has a positive and significant effect on Employee Performance. This shows that the higher the organizational culture on employee performance, the higher the performance capabilities of the employees.

B. Discussion

a. The Influence of Competency on Employee Performance

Based on the research results, the competency variable (X1) has a calculated t of 2.932, while the t table is 0.1954 and the sig value. Amounting to 0.005. This shows that $t_{\text{count}} > t_{\text{table}}$ (2.932 > 0.1954) and the sig value. An amount of $0.005 < 0.05$ or in other words H1 is accepted, which means that competence has a significant effect on employee performance. This shows that the more competent the employee's performance, the higher the performance that the employee will achieve.

Based on the results of the distribution analysis of the answers, the answer with the highest average value on the Competency variable is the answer agreeing with an average value of 44%. This shows that the attitude of employees at the Enrekang Regency Regional Financial Management Agency is still well maintained. The majority of employees have an attitude and can carry out their duties well.

The results of this research are in line with research conducted by Bakri (2022) showing that the competency variable has a positive and significant effect on employee performance. This has the implication that the more competent the employees are, the higher the performance the employees will achieve.

b. The Influence of Organizational Culture on Employee Performance

Organizational culture organizational culture (X2) has a t count of 2.580 while the t table is 0.1954 and the sig value. of 0.012. This shows that $t_{\text{count}} > t_{\text{table}}$ (2.580 > 0.1954) and the sig value. amounting to $0.012 < 0.05$ or in other words H2 is accepted, which means that organizational culture has a significant effect on employee performance. This shows that the higher and more developed the organizational culture, the higher the performance that will be achieved by employees.

Based on the results of the distribution analysis of respondents' answers, it shows that the answer with the highest average value on the organizational culture variable is the answer agreeing with an average value of 43%. This shows that the self-awareness of every employee of the Enrekang Regency Regional Financial Management Agency is still well maintained. The majority of employees have the self-awareness to develop or hone their abilities in the tasks given to each employee.

The results of this research are in line with those conducted by Fatimah (2020) showing that organizational culture has a significant influence on employee performance. In this research, it is explained that if an employee follows the organizational culture within the company, it will improve the employee's performance, so it can be concluded that organizational culture has a positive and significant influence on employees.

CONCLUSION

Based on the results of previous research and discussion, it can be concluded that:

- 1) Competency has a positive and significant relationship to employee performance. This shows that the higher the competency possessed by employees at the Enrekang Regency Regional Financial Management Agency Office, the more the employee's performance will improve.
- 2) Organizational culture has a positive and significant influence on employee performance. This shows that the higher the organizational culture on employee performance, the higher the work results achieved by employees at the Enrekang Regency Regional Financial Management Agency.

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