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Model for Improving the Financial Management Performance of West Papua Province Based on Competence, Accountability, Organizational Commitment, and Quality of Supervision

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HR competence, accountability, organizational commitment, quality of supervision, performance of regional financial management

ABSTRACT
This study aims to analyze the model of improving Regional Financial Management in West Papua Province based on competence, accountability, organizational commitment and supervisory quality. This study uses a quantitative approach, aiming to test hypotheses, establish facts, describe correlations between variables, offer statistical descriptions, estimate, and forecast results. The population of this study is 5,186 people. The results of the study show that: (1) Human resource competence, accountability and organizational commitment have a positive and significant effect on the quality of supervision, (2) Human resource competence, accountability and organizational commitment have a positive and significant effect on the performance of regional financial management, (3) The quality of supervision has a positive and significant effect on the performance of regional financial management, (4) Human resource competence, accountability and organizational commitment have a significant indirect effect to the performance of regional financial management mediated by the quality of supervision. The higher the competence, accountability and commitment of the organization, the higher the performance of regional financial management mediated by the quality of supervision.

INTRODUCTION

The issue of local government financial performance today is in the public spotlight because it has not shown good results and cannot be felt directly by the people. The people demand that local governments have good financial performance in carrying out their duties and responsibilities as a manifestation of the concept of regional autonomy. said that: "performance itself is the ability to work as shown by the results of work". The government is said to have good financial performance if the government is able to manage the government so that it can provide welfare to the community as a whole. The demand for good financial performance occurs in all local governments, including the West Papua Provincial Government, in line with the implementation of regional autonomy through Law Number 23 of 2014 concerning Regional Government (Mahsun, 2006).

According to , financial performance is the output or result of activities or programs that are achieved in accordance with the budget with measurable quality and quantity. Financial performance measurement has many goals, not least to increase local government accountability and public transparency. In addition, the measurement of government financial performance will be useful in terms of making policies in regional financial management. Government financial performance is also referred to as the result of a financial management system regarding the level of achievement of goals or objectives of government agencies as an elaboration of the vision, mission and strategy of government agencies that indicate the level of success and failure in the implementation of activities in accordance with established programs and policies (Ronald & Sarmiyatiningsih, 2010).

Regional financial management regulated in Government Regulation No. 12 of 2019 states that regional financial management is the entire series of activities including the process of planning, implementation, administration, reporting, accountability, and supervision of regional finances. In addition, according to the regional financial management is part of the state financial management system and part of the main elements in the implementation of local government. Regional financial management is a series of activities that are organized systematically, consisting of planning, implementation, administration, reporting, accountability and supervision of regional finances (Halim & Iqbal, 2012; Renyowijoyo, 2013).

The most important thing at this time is how local governments, including the West Papua Provincial Government, can pay greater attention to the performance of regional financial management. Regional financial management that is carried out economically, efficiently, and effectively or meets the principles of value for money as well as participation, transparency, accountability and justice will be able to encourage economic growth and independence of a region. Thus, an area whose financial performance is declared good means that the region has the financial ability to finance the implementation of regional autonomy.

(Rahmawati & Putra, 2016) said that regional financial performance is the potential possessed by a region to explore, manage and utilize the original financial resources of the region itself, thereby supporting the implementation of the government system, providing services to the community and carrying out development in a region and by not relying entirely on the Central Government for full freedom in using/utilizing funds for the benefit of the community areas within the limits that have been determined in the laws and regulations. According to , performance indicators are a measurement tool that is usually used to determine how successful an organization is in achieving the expected goals. (Pratolo et al., 2019)

Efforts to improve the performance of regional financial management require good human resource competence, including knowledge, skills and attitudes. In an organization, the need for superior and professional human resource competencies is absolutely necessary. According to competence, it is defined as a person's ability in certain fields such as verbal communication, percentage skills, technical knowledge, the ability to manage work pressure, and the ability to make plans and decisions (Rafar et al., 2015). According to Spencer and Spencer (in competence is a part of personality that is deep and attached to a person as well as a behavior that is predicted in various circumstances and job duties (Sutrisno, 2015).

Competence refers to the characteristics underlying behavior that describe motives, personal characteristics (characteristics), self-concept, values, knowledge or knowledge that a person who performs well (Spencer and Spencer in). Human resource competence is the level of skills, knowledge, and behavior possessed by individuals to perform their duties in an organization. Meanwhile, it reveals that human resource competence is the ability that a person has related to knowledge, skills, and personality characteristics that directly affect performance that can achieve the desired goals (Aji Wibowo, 2022; Palan, 2007; Sudiarti, 2024).

According to (Ghartey, 1990), "accountability is shown to seek answers to questions related to what services, by whom, to whom, and how." In the context of government organizations, accountability is the provision of information and disclosure of government activities and financial performance to parties interested in the report. produced findings that the application of accountability in regional financial management is able to improve performance The implementation of accountability is expected to be able to increase supervision of local government financial management (Ghartey, 1990; Ismiarti, 2013). Therefore, accountability is a must that must be implemented by the government, this is because accountability is a mandate of laws and regulations that must be carried out by the government in the implementation of regional financial management.

Organizational commitment also has an impact on improving regional financial management performance. (Mowday et al., 2013) argues that organizational commitment is the identification of a person who is relatively strong in involvement in the organization and is willing to work hard to achieve organizational goals. said that organizational commitment is a strong desire to become a member of a certain organization. Organizational commitment is also the desire to achieve a high level of expertise on behalf of the organization, a firm trust, and acceptance of the organization's values and goals (Luthans & Youssef, 2017).

The performance of regional financial management will of course be better if it is supported by good quality supervision. The quality of supervision of regional financial management is very important, because supervision is an effort to ensure harmony between the implementation of government tasks in the region or the central government and ensure the smooth implementation of government. One of the important elements of the realization of (Halim & Iqbal, 2007) Good Corporate Governance (GCG) is good budget management. In order for budget management to run well and on target, supervision is formed from direct superiors and legislative bodies and supervisory institutions that specifically regulate budget planning and implementation. The existence of supervision will make the budget planning prepared will run efficiently, effectively and economically.

The competence of human resources in the Regional Apparatus of West Papua Province is currently still low, not fully able to abandon the old way of thinking. This phenomenon can be seen from the lack of courage of the regional apparatus to make decisions, even though it is within their sphere of power. The habit of asking for implementation instructions is something very common that becomes a daily scene. As a result, the regional budget process with the old paradigm tends to be more centralized. Budget planning is dominated and intervened by the central government in order to accommodate the interests of the central government in the regions. Policies taken by local governments only follow instructions from the central government.

The West Papua Provincial Government is currently not able to manage its regional finances perfectly, this can be seen from two cases. First, the revenue aspect has not been able to optimize its potential because local governments are still not able to be independent. In addition, its financial income still depends on the central government. The second case is from the aspect of expenditure which is still not able to manage its expenditure properly because most of the funds are spent on employee expenditure rather than capital expenditure. This condition illustrates that the problem of regional financial management performance is still not fully implemented. This shows that the hope to create regional financial management performance in the Regional Apparatus of West Papua Province is not in accordance with the reality or objective conditions that exist in West Papua Province, so there is a gap between expectations and the current reality. This condition is the gap or gap phenomenon of this study, which needs to be studied and found to be solved.

From the results of an empirical study of previous research, it has been stated that improving the performance of regional financial management can be done by paying attention to various aspects, namely human resource competence, accountability, organizational commitment and the quality of supervision. In his research, he found that competence has a significant impact on supervision and with good supervision, the results of the work will be in accordance with expectations. Research shows that HR competencies have a significant impact on financial management performance. Even in research conducted by and revealed that if employees have good competence, it will affect the effectiveness in regional financial management. With the higher the competence possessed by human resources, the performance of regional financial management in SKPD will be better; (Kaunang, 2020; Putri et al., 2019;

Rafar et al., 2015; Raza et al., 2022; Riyanti & Efni, 2020; Safwan & Abdullah, 2014; Sari et al., 2017; Tambing et al., 2020).

(Merry & Syarief, 2017) In his research, he found that organizational commitment is also an important part of improving performance. Even referring to the research conducted; Where with a high commitment, this will affect financial performance. Next (Chun et al., 2013; Jitmau et al., 2017; Rashid et al., 2003; Shara et al., 2019; Silfiani et al., 2021) In his research, he revealed that better organizational commitment will encourage better regional financial management performance. which in his study revealed that accountability does not significantly affect the performance of local governments. Then, it was also found that accountability did not significantly affect the government's performance in managing regional finances (Astuti, 2013).

Research states that commitment does not affect the ability to prepare financial statements because the relevant employees have not been able to spend additional physical, mental and spiritual resources in carrying out their own duties. Then, it was revealed that organizational commitment did not have a significant effect on the financial performance of local governments. The research gap of this study is located, where there is a researcher who explains that there is an influence of this research variable and there are research results that explain that there is no influence between the same variables. This is the novelty in this study. Therefore, it is hoped that this research can produce a new idea and concept related to improving the performance of regional financial management.

Based on the description of the background and several previous studies that have been presented, the formulation of the problem of this research is whether: 1) Human resource competence, accountability and organizational commitment affect the quality of supervision, 2) Human resource competence, accountability and organizational commitment affect the performance of regional financial management, 3) The quality of supervision affects the performance of regional financial management, 4) Human resource competence, accountability and organizational commitment affect the performance of regional financial management mediated by the quality of supervision.

Literature Review

Human Resource Competencies

According to Spencer and Spencer (in, (Moeheriono, 2010) a competency is an underlying characteristic of an individual that is causally related to criterian referenced effective and or superior performance in a job situation". " Competence is the underlying characteristic of a person related to the effectiveness of an individual's performance in his or her work or the basic characteristics of an individual that have a causal relationship or as a causal relationship with the criteria that are used as a reference, effective or perform well or superior in the workplace or in a certain situation".

According to Mc. Clelland (in, human resource competence is a fundamental characteristic that a person has that directly influences or can predict excellent performance". In other words, competence is what outstanding performers do more often, in more situations, with better results, than what policy appraisers do (Sedarmayanti & Safer, 2016). Mc.Clelland provides an overview that simplifies the understanding of these competencies, namely as a concept of a combination of skills , personal attributes, and knowledge that is reflected through performance behavior (job behaviour), that can be observed, measured and evaluated. According to Armstrong and Baron (in), competence is a behavioral dimension that is behind competent performance. (Wibowo, 2018)

According to (Edy, 2016) stated that competency is an ability based on skills and knowledge supported by work attitudes from its application in carrying out tasks and work in the workplace that refer to the set work requirements. Competence as a person's ability to produce at a satisfactory level in the workplace includes a person's ability to transfer and apply those skills and knowledge in new situations and increase the agreed benefits.

Accountability

Accountability is a form of obligation for public activity organizers to be able to explain and answer all matters related to the steps, all decisions and processes carried out, as well as accountability for their results and performance. According to "Accountability is a form of obligation of providers of public activities to be able to explain and answer all matters regarding the steps of all decisions and processes carried out, as well as accountability for the results of their performance". (Tharis et al., 2022)

According to accountability, it is the obligation to provide accountability and explain the performance and actions of a person, legal entity or organizational leader to other parties who have the right and obligation to ask for accountability and information." Meanwhile, Accountability is "the obligation of the (Government) Agent to manage resources, report, and disclose, all activities and activities related to the use of public resources to the mandate giver." gave his view that accountability is "the obligation to convey accountability or to answer, explain, and act of a person or legal entity and collective or organizational leadership to a party that has the right or authority to ask for information or accountability.

According to Accountability, it is the embodiment of the obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been set through a periodic accountability medium. According to accountability, it is responsible for the management of resources and the implementation of policies entrusted to reporting entities in achieving goals that have been set periodically."

Organizational Commitment

In general, organizational commitment as a psychological relationship between employees and their organizations, organizational commitment has been found to be related to the main work outcomes, namely the intention to leave or enter employees and the processes that actually occur. (Kreitner, 2003) states that organizational commitment is the degree at which an employee identifies with the organization and wants to continue actively participating in it.

According to organizational commitment, it is a measure of the willingness of employees to stay with a company in the future. Commitment often reflects the employee's confidence in the organization's mission and goals, willingness to put in the effort to get the job done, and a desire to continue working there. Kreitner and Kinicki (in) state that organizational commitment reflects how an individual identifies himself with the organization and is bound to its goals.

(Miller, 2003) Stating that organizational commitment is a condition of an employee identifying with a particular organization and its goals and wanting to maintain membership in the organization. Organizational commitment can be seen from the assessment of the conformity between a person's values and beliefs and the values of the organization. According to, organizational commitment can be characterized by the willingness of employees to contribute so that they can achieve organizational goals and when employees feel confident that they will learn and develop with current entrepreneurs, their level of commitment to stay in the organization is much higher.

Quality of Supervision

(Wiguna et al., 2015) In his research, he views that regional financial supervision is the most important element in improving the performance of local governments, so that the tasks that are the main tasks of each Regional Apparatus Work Unit (SKPD) do not deviate or minimize errors from the tasks that have become their responsibility. When associated with the theory that is put forward, good supervision is when there are observation activities carried out on all activities carried out by the organization so that there is a guarantee that the work done is believed to be in line with Planning beginning.

According to (Siagian, 2014), supervision can be formulated as a process of activities that are carried out continuously or continuously to observe, understand, and assess each implementation of certain activities so that they can prevent or correct errors or irregularities that occur. stated that supervision is all activities and actions to ensure that the implementation of an activity does not deviate from the goals and plans that have been outlined. Supervision of the implementation of local government is a process of activities aimed at ensuring that local governments run efficiently and effectively in accordance with plans and provisions of laws and regulations".

(Siagian, 2014) He said that supervision is an observation process of the implementation of all organizational activities to ensure that all work that is being carried out runs according to the predetermined plan. Saydam (in explaining that quality supervision is a managerial activity, carried out with the intention that there are no irregularities in carrying out work. Whether or not an irregularity or error occurs during the implementation of work depends on the ability and skill of the employee.

Regional Financial Management Performance

Mamesah stated that the definition of regional finance is as all rights and obligations that can be valued in money, as well as everything in the form of money and goods that can be used as regional wealth as long as it has not been owned/controlled by a higher state or region and other parties in accordance with the provisions / applicable laws and regulations". Halim & M. Syam Kusufi, 2013

Article 1 (6) of Government Regulation of the Republic of Indonesia No. 58 of 2005 is explained: "Regional financial management is the entire activity which includes planning, implementation, administration, reporting, accountability and supervision of regional finances". Article 4 (1) of Government Regulation No. 58 of 2005 reads: "The principles of regional financial management are carried out in an orderly, economical, effective, efficient, transparent and responsible manner by paying attention to the principles of justice and benefits for the community".

According to, "Regional financial management consists of general management and special management. General management is related to the APBD, while special management is related to regional inventory goods". The implementation of local government functions will be carried out optimally if the implementation of government affairs is followed by the provision of sufficient sources of revenue to the regions, by referring to the law on financial balance between the central and regional governments which is adjusted and harmonized with the division of authority between the central and regional governments.

RESEARCH METHOD

In this study, the approach used is a quantitative approach. This approach relies more on numbers in the form of scores as the basic framework of analysis. The score was obtained by the survey method. The population in this study is 5,186 employees at the Regional Apparatus of West Papua Province. The determination of the sample used opinions, so that a sample of 216 respondents was obtained, divided proportionally for 5 Regional Apparatus, so that each regional apparatus was sampled as many as 41 people. Data collection using questionnaires and hypothesis testing using SEM-AMOS analysis (Hair, 2019).

RESULTS AND DISCUSSION

Research Validity Test

Based on the results of the validity test, a correlation number (Rcal) was obtained which was greater than the required table r, which was 0.138. The Correction Value of the

Total Correlation Item variable (Rcal) of the Human Resources Competency Aspect (X1) is between 0.628 - 847. The results show that the value of Rcal > 0.138 (Rtable), thus indicating that all statement items on the questionnaire questionnaire are valid or able to reveal something that will be measured by the questionnaire, so that it can be used for further analysis.

Research Reliability Test

A variable is said to be reliable if it gives a Cronbach Alpha value > 0.60 (Ghozali, 2006). The Alpha value of > 60% indicates that there are some respondents who answered inconsistently should be removed from the analysis and Alpha will increase. Based on the results of the reliability test of the variables of HR competency aspects Accountability, organizational commitment, quality of supervision and regional financial management performance in table 1 produced an alpha coefficient (Cronbach's Alpha) > 0.60 so that it can be concluded that the instrument used is reliable, meaning that the instrument used has a good level of consistency in producing the measured score.

Table 1. Result 1. Reliability Test of Research Variables

It	Variable	Crombach's Alpha Values	Cut-Off Value	Results of Analysis
1	Aspects of HR Competencies	0.815	0.60	Reliable
2	Accountability	0.861	0.60	Reliable
3	Organizational Commitment	0.860	0.60	Reliable
4	Quality of Supervision	0.854	0.60	Reliable
5	Regional Financial Management Performance	0.850	0.60	Reliable

Primary data sources processed by SPSS 25, 2023

Structural Assumption Test Equation Model (SEM)

Reliability and Variance Extracted Test

Based on the results of the reliability calculation, it was shown that the construct reliability variables of Competency Aspect of 0.929, Accountability Aspect 0.918, Organizational Commitment Aspect 0.936, Quality of Supervision 0.931 and Regional Financial Management Performance of 0.928 met the criteria for the cut off value of >0.70. Likewise, the variance extracted value of the latent variables Competency Aspect is 0.723, Accountability Aspect is 0.653, Organizational Commitment Aspect is 0.708, Supervision Quality is 0.692 and Regional Financial Management Performance is 0.684 meets the cut off value of >0.50. So it can be concluded that each latent variable meets the reliability criteria.

Data Normality Test

The results of the normaliotas data test show that the Critical Ratio (CR) value in each indicator, both in the skewness value and the kurtosis value, has a CR value in the range of ±2.58 so that all normal indicators are univariate. Meanwhile, the value of the multivariate critical ratio was 21,095 and the CR was 4,042. This value is still outside the normal multivariate criterion ±2.58, which indicates that the data is not normal multivariate. If a significance level of 5% is used, the CR value between ±1.96 is said to be a normal distributed data in univariate or multivariate, while at the 1% significance level the CR value is between ±2.58. if the CR value is within this limit, then it can be said that the data is on a normal indicator.

Confirmatory Factor Analysis (CFA) Model

The full results are presented in the CFA model) below.

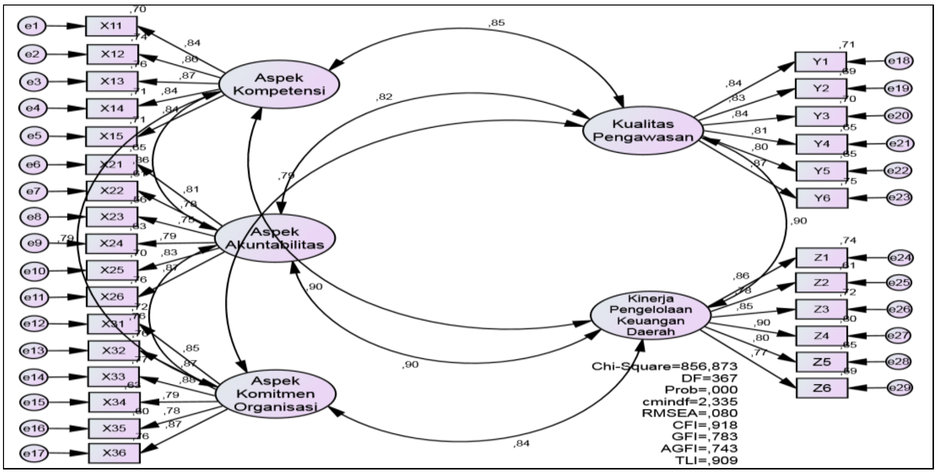

Figure 1. Model Confirmatory Factor Analysis

Primary data sources processed by AMOS, 2023

The Confirmatory Factor Analysis (CFA) Model above shows that the model produces a chi-square value of 856.873, probability (p) 0.000, cmin/df 2.335, RMSEA of 0.080, CFI 0.918, GFI 0.783, AGFI 0.743 and TLI 0.909 so it can be said that the model is not yet fit. From the Confirmatory Factor Analysis (CFA) model, an estimated correlation value between latent variables was produced, which in detail showed that the estimated value of correlation between latent variables Aspects of Competence, Accountability, Organizational Commitment, Quality of Supervision and Regional Financial Management Performance, each had a value of (p) 0.000 < 0.05, meaning that the correlation between latent variables was significant. From these results, structural model testing can be carried out in accordance with the hypothesis that has been developed.

Structural Equation Model

The results of the CFA test show that the model is acceptable because it meets the required criteria. Then from the CFA model it was developed into a structural model according to the hypothesis and model developed in this study. The results of the structural model are presented in the following figure.

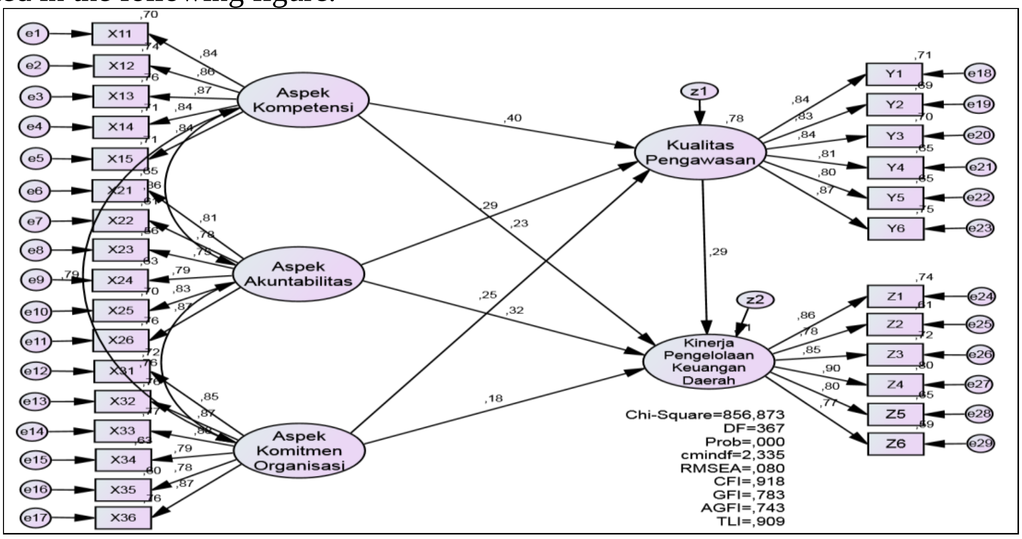

Figure 2. Structural Model 1

Primary data sources processed by AMOS, 2023

In the CFA model above, it shows that the model produces a chi-square value of 856,873, probability (p) 0.000, cmin/df 2,335, RMSEA of 0.080, CFI 0.918, GFI 0.783, AGFI 0.743 and TLI 0.909 so it can be said that the model is not yet fit because the chi-square value is still high. The results of the model after modification by correlating the full indicator error are presented in the following figure.

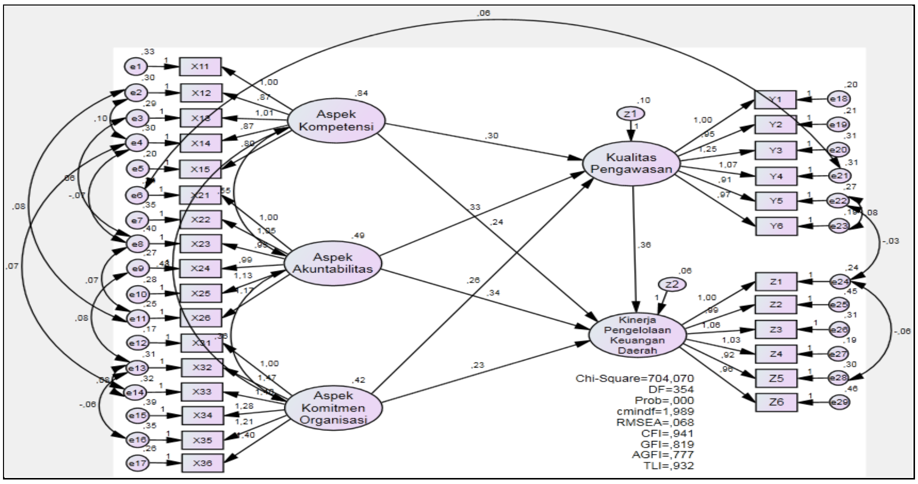

Figure 3. Structural Model 2

Primary data sources processed by AMOS, 2023

Hypothesis Test

From the results of data processing, it can be known the magnitude of the relationship of exogenous variables to endogenous variables, both direct relationships, indirect relationships, and total relationships tested by looking at the level of significance using the Critical Ratio (CR) or (t-calculus) value. The relationship is said to have a significant effect if it meets the requirements, namely having a Critical Ratio (CR) value (t-calculus) ≥ 1.96 or having a p-value value ≤ 0.05.

Table 2. Regression Weight Full Model Hypothesis Testing

It	Direct influence			Estimate	S.E.	C.R.	P	Information
1	Aspects Competence	--->	Quality Supervision	0,298	0,084	3,546	0,000	Significant
2	Aspects Accountability	--->	Quality Supervision	0,334	0,101	3,321	0,000	Significant
3	Commitment Aspect Organization	--->	Quality Supervision	0,264	0,088	2,983	0,003	Significant
4	Aspects Competency	--->	Management Performance Regional Finance	0,240	0,080	2,986	0,003	Significant
5	Aspects Accountability	--->	Management Performance Regional Finance	0,339	0,097	3,502	0,000	Significant
6	Aspects Organizational Commitment	--->	Management Performance Regional Finance	0,226	0,082	2,758	0,006	Significant

It	Direct influence			Estimate	S.E.	C.R.	P	Information
7	Quality of Supervision	--->	Regional Financial Management Performance	0,357	0,099	3,592	0,000	Significant

Primary data sources processed by AMOS, 2023

Hypothesis 1: The results of the statistical test provide the results of the estimated value of the influence of Competence on the quality of supervision of 0.298, the CR value of 3.546 and the p-value of 0.000. Based on these results, because the p-value is 0.000 < 0.05 and the CR value is 3.546 > 1.96, it can be concluded that competence has a positive and significant effect on the quality of supervision.

Hypothesis 2: The results of statistical testing provide the results of the estimated value of the influence of accountability on the quality of supervision of 0.334, CR value of 3.321 and p-value of 0.000. Based on these results, because the p-value is 0.000 < 0.05 and the CR value is 3,321 > 1.96, it can be concluded that accountability has a positive and significant effect on the quality of supervision.

Hypothesis 3: The results of statistical testing provide the results of the estimated value of the influence of organizational commitment on the quality of supervision of 0.264, CR value of 2.983 and p-value of 0.003. Based on these results, because the p-value is 0.003 < 0.05 and the CR value is 2.983 > 1.96, it can be concluded that organizational commitment has a positive and significant effect on the quality of supervision.

Hypothesis 4: The results of statistical testing provide the results of the estimated value of the influence of competence on the performance of regional financial management of 0.240, CR value 2.986 and p-value 0.003. Based on these results, because the p-value is 0.003 < 0.05 and the CR value is 2.986 > 1.96, it can be concluded that competence has a positive and significant effect on the performance of regional financial management.

Hypothesis 5: The results of statistical testing provide the results of the estimated value of the influence of accountability on the performance of regional financial management of 0.339, CR value 3.502 and p-value 0.000. Based on these results, because the p-value is 0.000 < 0.05 and the CR value is 3.502 > 1.96, it can be concluded that accountability has a positive and significant effect on the performance of regional financial management.

Hypothesis 6: The results of statistical testing provide the results of the estimated value of the influence of organizational commitment on the performance of regional financial management of 0.226, CR value 2.758 and p-value 0.006. Based on these results, because the p-value is 0.006 < 0.05 and the CR value is 2,758 > 1.96, it can be concluded that organizational commitment has a positive and significant effect on the performance of regional financial management.

Hypothesis 7: The results of statistical testing provide the results of the estimated value of the influence of supervision quality on the performance of regional financial management of 0.357, CR value 3.592 and p-value 0.000. Based on these results, because the p-value is 0.000 < 0.05 and the CR value is 3.592 > 1.96, it can be concluded that the quality of supervision has a positive and significant effect on the performance of regional financial management.

Hypothesis 8: The coefficient of indirect influence of competence on the performance of regional financial management through the quality of supervision is 0.298 x 0.357 = 0.106. A z-value of 2.529 is greater than Z 1.96 at a significance level of 0.05, it can be concluded that the indirect coefficient value of 0.106 is significant. Therefore, it is concluded that competence has a significant effect on the performance of regional financial management mediated by the quality of supervision.

Hypothesis 9: The coefficient of indirect influence of accountability on the performance of regional financial management through supervision quality is 0.334 x 0.357 = 0.119. The z-value of 2.437 is greater than the z-value of 1.96 at the significance level of 0.05, it can be concluded that the value of the indirect influence coefficient of 0.119 is significant. Therefore, it was concluded that significant accountability had an effect on the performance of regional financial management mediated by the quality of supervision.

Hypothesis 10: The coefficient of indirect influence of organizational commitment on the performance of regional financial management through quality supervision is 0.264 x 0.357 = 0.094. The z-value of 2.306 is greater than the Z 1.96 at the significance level of 0.05, so it can be concluded that the value of the indirect coefficient of 0.094 is significant. Therefore, it is concluded that organizational commitment significantly affects the performance of regional financial management mediated by the quality of supervision.

Indirect effect

Indirect effect is an influence obtained through intermediate variables/mediators. Based on the results of the model analysis output, the value of each indirect influence of causality relationship in this study is seen in the following table.

Table 3. Coefficient of Indirect Influence

It	Path of Influence	Influence TL
1.	Aspects of Competence ---> Quality of Supervision ---> Performance of Regional Financial Management	0.106
2.	Accountability Aspects ---> Quality of Supervision ---> Performance of Regional Financial Management	0.119
3.	Aspects of Organizational Commitment ---> Quality of Supervision ---> Regional Financial Management Performance	0.094

Primary data sources processed by AMOS, 2023

The table above shows the magnitude of the value of the indirect influence coefficient, from the sobel test there are two tests showing a significant influence path, namely from the variables of human resource competence and accountability. The highest indirect influence of the accountability variable was 0.119. Then the indirect influence of competence was 0.106 and the lowest of organizational commitment was only 0.094.

Total effect

The results of the analysis showed that the highest total influence of the accountability variable on the performance of regional financial management was 0.458. Then the total effect of competence on 0.346. The lowest total influence on the organizational commitment path on the performance of regional financial management is only 0.320.

Discussion

The Effect of HR Competence on Supervision Quality

The results of this study show that the competence of human resources has a positive and significant effect on the quality of supervision, this means that the higher the competence of human resources, the higher the quality of supervision, and vice versa. Competence is one of the factors that significantly affects the quality of supervision. This means that efforts to improve the quality of supervision can be carried out through increasing the competence of human resources.

HR competence is the ability and characteristics that a person has in the form of knowledge, skills, and behavioral attitudes that are necessary in the implementation of his or her job duties in his work environment. The level of competence is needed to be able to know the expected level of performance for the good or average category. The determinant of the required competency threshold will certainly be able to be used as the basis for the process of selection, succession, planning succession, performance evaluation, and human resource development

(Armstrong, 2004) Interpreting competence is what people bring to a job in the form of different types and levels of behavior. Murphy defines competence as any talent and skill of an individual that can be demonstrated, can be linked to effective and excellent performance. (S. Sedarmayanti, 2009) (Riyanti & Efni, 2020) found that the competence of human resources has a significant impact on supervision and with good supervision, the work results will be in accordance with expectations. This is where the relationship between this research and the latest research by Riyanti & Efrina lies.

The Effect of Accountability on the Quality of Supervision

The results of this study show that accountability has a positive and significant effect on the quality of supervision. This means that the higher the accountability, the higher the quality of supervision, and vice versa. Accountability is one of the factors that significantly affects the quality of supervision. This means that efforts to improve the quality of supervision can be carried out through increasing accountability.

Accountability as a form of obligation to account for the success or failure of the implementation of the organization in achieving the goals and objectives that have been set previously, through an accountability medium that is carried out periodically. According to accountability, it is a form of obligation of providers of public activities to be able to explain and answer everything regarding the steps of all decisions and processes carried out, as well as accountability for the results of their performance. (Kusumastuti, 2014) One form of concrete effort to be able to realize financial management accountability is the submission of financial accountability reports that meet the principles of timeliness and are prepared based on generally accepted government accounting standards.

The results of this study are in line with research conducted by (Suharyono, 2019) which shows that accountability, transparency, and supervision both partially and simultaneously have a positive and significant effect on budget performance with the concept of value for money in Regionally Owned Enterprises (BUMD) of Riau Province.

The Effect of Organizational Commitment on the Quality of Supervision

The results of the study show that organizational commitment has a positive and significant effect on the quality of supervision. This means that the higher the organization's commitment, the higher the quality of supervision, and vice versa. Organizational commitment is one of the factors that significantly affects the quality of supervision. This means that efforts to improve the quality of supervision can be carried out through increasing organizational commitment.

Organizational commitment means more than just formal membership, because it includes an attitude of liking the organization and a willingness to strive for a high level of effort for the benefit of the organization to achieve its goals. According to organizational commitment, it is a measure of the willingness of employees to stay with a company in the future. Commitment often reflects the employee's confidence in the organization's mission and goals, willingness to put in the effort to get the job done, and a desire to continue working there. (Steers & Porter, 2011) (Kaswan, 2017)

(Mowday, 2001) argues that organizational commitment is the identification of a person who is relatively strong in involvement in the organization and is willing to work hard to achieve organizational goals. Defining organizational commitment as a strong desire to be a member of a particular organization. Organizational commitment is also the desire to achieve a high level of expertise on behalf of the organization, a firm trust, and acceptance of the organization's values and goals. (Luthans, 2006a) The results of this study are in line with the research conducted by (Saputra & Hutahaean, 2016) . With the title "The effect of financial management knowledge, competence and supervision act of the government's internal control officer on the quality of government's performance accountability report evaluation"

The Effect of Human Resources Competence on Regional Financial Management Performance

The results of this study show that the competence of human resources has a positive and significant effect on the performance of regional financial management. This means that the more competent the human resources, the better the effectiveness of regional financial p-engeloolaan, and vice versa. Competence is one of the significant factors affecting the behavior of regional financial management performance. This means that efforts to improve the quality of regional financial management can be carried out through increasing the competence of human resources.

In achieving the effectiveness of financial management, the government must have competent human resources, according to stating that competent human resources will be able to increase the effectiveness of regional financial management, and vice versa if the resources are not competent, the achievement of the effectiveness of regional financial management will not be achieved. This is supported by individual knowledge, behavior, and ability to carry out tasks. The study concluded that human resource competence has a positive effect on the effectiveness of regional financial management. (Saleba, 2014) (Siti Nurjannah, 2014)

The results of this study are in line with the research that human resource competence has a positive effect on the effectiveness of regional financial management. The study also states that HR competencies have a significant impact on performance in financial management. Even research and also revealed that if employees have good competence, it will affect the effectiveness in regional financial management. The higher the competence possessed by human resources, the better the performance of regional financial management in the regional apparatus. (Siti Nurjannah, 2014) (Raza et al., 2022) (S. I. Tambing et al., 2022) (K. D. C. Putri et al., 2019) (Safwan & Abdullah, 2014) (Rafar et al., 2015) (Kaunang, 2020) (Sari et al., 2017)

The Effect of Accountability on Regional Financial Management Performance

The results of the study show that accountability has a positive and significant effect on the performance of regional financial management. This means that the higher the accountability, the higher the performance of regional financial management, and vice versa. Accountability is one of the factors that significantly affects the performance of regional financial management. This means that efforts to improve regional financial management performance can be carried out through increasing accountability.

Accountability is a principle that determines that every activity and the final result of budget management must be accountable to the community as the highest sovereignty. The principle of Accountability is that every performance of duties, use of resources, and use of authority must be or examined either by interested parties or through independent institutions. Meanwhile, the principle of transparency means that all government implementations must be open to the general public, both in decision-making and policy formulation and in relation to a decision need to have access to obtain the information needed. The main characteristics of good budget management are accountability and transparency which are the manifestation of good governance. The government must be able to increase the accountability of regional financial management

The results of this study are in line with the research and that the improvement of performance in managing regional finances is influenced by accountability. In his research, he said that the implementation of accountability is expected to be able to increase supervision of local government financial management, so that good supervision will have a significant impact on improving financial management performance. Several other studies also prove that better accountability will be able to improve the performance of regional financial management.

The Effect of Organizational Commitment on Regional Financial Management Performance

The results of this study show that organizational commitment has a positive and significant effect on the performance of regional financial management. This means that the higher the organization's commitment, the higher the performance of regional financial management, and vice versa. This means that efforts to improve the performance of regional financial management can be carried out through increasing organizational commitment.

According to (in organizational commitment is a strong determination to remain a member of an organization, the determination to fight hard in accordance with the organization's goals, as well as certain beliefs and heartily accept the values and goals of the organization. Furthermore, according to (in organizational commitment as a sense of seriousness towards the organization's goals, the feeling of participating in the organization's tasks and the feeling of loyalty to the organization.

Organizational commitment can be one of the factors that can allegedly improve the quality of financial reports. Organizational commitment is a strong desire as a member of the organization to follow the direction and goals of the organization. Therefore, it can be said that organizational commitment can improve the quality of financial statements. Organizational commitment is built on the basis of workers' trust in the organization's values, workers' willingness to help realize organizational goals and loyalty to remain members of the organization. The results of this study are in line with the results of the research conducted by, but the results of this study are different from the results of the research conducted by (Nugroho & Setyowati, 2019) (Setiyawati, 2013) (Suarmika & Suputra, 2016) (Silviana, 2014) (Widari & Sutrisno, 2017) (Suwanda, 2015) (Ratifah & Ridwan, 2014) (Zuria, 2016) (Lodhrakentjana & Luthan, 2014) and (Maksyur et al., 2015)

The Effect of Supervision Quality on Regional Financial Management Performance

The results of this study show that the quality of supervision has a positive and significant effect on the performance of regional financial management. This means that the higher the quality of supervision, the better the performance of regional financial management of innovative behavior, and vice versa, the quality of supervision is one of the factors that significantly affects the performance of regional financial management. This means that efforts to improve the performance of regional financial management can be carried out through improving the quality of supervision.

Supervision of regional financial management is very important, because supervision is an effort to ensure harmony between the implementation of government duties in the region or the central government and ensure the smooth implementation of government. (Halim, 2002) Supervision is an organization's way of realizing effective and efficient performance, as well as further supporting the realization of the organization's vision and mission. Supervision is a function that ensures that activities can provide the desired results. Supervision is every effort and action in order to find out the extent of the implementation of the tasks carried out according to the provisions and goals to be achieved. (Mansyur & Yulianto, 2020) (Merdekawati, 2022) (Djula, 2021)

The results of this study are in line with the research that supervision has a significant impact on improving the performance of regional financial management. Research;; It was also found that better supervision will affect the performance of a region's financial management. Although there has not been much research that reveals the role of supervision as a mediating variable, if you refer to the view, supervision is the process of observing the implementation of all organizational activities to ensure that all work that is being carried out runs according to the predetermined plan. (E. Tambing et al., 2002) (Harnovinsah et al., 2020) (Suharyono, 2019) (Permatasari et al., 2019) (Siagian, 2014)

The Effect of Human Resources Competence on the Performance of Regional Financial Management Examined by the Quality of Supervision

The results of this study show that the competence of human resources has a positive and significant effect on the performance of regional financial management mediated by the quality of supervision. This means that the higher the competence of human resources, the higher and better the performance of regional financial management mediated by the quality of supervision, and vice versa. Human resource competence is one of the factors that significantly affects the performance of regional financial management through the quality of supervision. This means that efforts to improve the performance of regional financial management can be carried out through improving human resource competence and the quality of supervision.

The results of this study indicate that the higher the aspect of human resource competence, the better the performance of regional financial management mediated by the quality of supervision. This emphasizes that the positive impact of human resource competence in the process of improving regional financial management performance is significant in managing regional finances, if carried out through quality supervision. The findings of this study provide empirical evidence that the quality of supervision is a good mediation variable and functions to mediate the aspect of human resource competence to the performance of regional financial management indirectly. Thus, this is a reference for regional apparatus officials in paying attention to the importance of quality of supervision in managing regional finances. The results of this study are in line with the research, which shows that competence, motivation and commitment of the organization have a significant and partially significant positive effect on financial management performance. (Kaunang, 2020)

The Effect of Accountability on Regional Financial Management Performance Mediated by Quality of Supervision

The results of this study show that accountability has a positive and significant effect on the performance of regional financial management mediated by the quality of supervision. This means that the higher the accountability, the higher the performance of regional financial management mediated by the quality of supervision, and vice versa. Accountability is one of the factors that significantly affects the performance of regional financial management mediated by the quality of supervision. This means that efforts to improve the performance of regional financial management can be carried out through increasing accountability and quality of supervision.

The results of this study indicate that the higher the accountability, the better the performance of regional financial management mediated by the quality of supervision. This further emphasizes that the positive impact of accountability in the process of improving the performance of regional financial management is significant in running and managing regional finances, if carried out through the quality of supervision. The quality of supervision is able to mediate partially, meaning that the implementation of accountability can directly affect the performance of regional financial management when mediated by the quality of supervision. The coefficient of relationship direction obtained a positive value that the quality of supervision can improve the performance of regional financial management.

The results of this study are in line with the research (Prabawa et al., 2020) that states that: (1) the internal control system has a positive and significant effect on efforts to realize good governance, (2) the accountability of regional financial management does not have a positive and significant effect on efforts to realize good governance. The lack of human resources with accounting education backgrounds has an impact on the planning, implementation of administration, reporting, accountability and supervision of regional finances.

The Effect of Organizational Commitment on Regional Financial Management Performance Through Quality of Supervision

The results of the study show that organizational commitment has a positive and significant effect on the performance of regional financial management mediated by the quality of supervision. This means that the higher the organization's commitment, the higher the performance of regional financial management through the quality of supervision, and vice versa, organizational commitment is one of the factors that significantly affects the performance of regional financial management through the quality of supervision. This means that efforts to improve the performance of regional financial management can be carried out through increasing organizational commitment and the quality of supervision.

The results of this study indicate that the higher the organization's commitment, the better the performance of regional financial management mediated by the quality of supervision. This further emphasizes that the positive impact of organizational commitment in the process of improving the performance of regional financial management is significant in managing regional finances, if carried out through good quality of supervision Based on the findings of this study, empirically that the quality of supervision is a good mediation variable and functions to mediate the organization's commitment to the performance of regional financial management indirectly. The results of this study are in line with the research (Budiati et al., 2019) that states that: (1) Good corporate governance has a positive and significant effect on financial management performance. (2) The Internal Control System strengthens the influence of Good Corporate Governance on the performance of regional financial management.

CONCLUSION

Human resource competence, accountability and organizational commitment have a positive and significant effect on the quality of supervision. The higher the competence, accountability and commitment of the organization, the higher the quality of supervision, and vice versa. Human resource competence, accountability and organizational commitment have a positive and significant effect on regional financial management performance. The higher the competence, accountability and commitment of the organization, the higher the performance of regional financial management, and vice versa. The quality of supervision has a positive and significant effect on the performance of regional financial management. This shows that the quality of supervision is able to improve the performance of regional financial management. Human resource competence, accountability and organizational commitment have a positive and significant effect on the performance of regional financial management mediated by the quality of supervision. The higher the competence, accountability and commitment of the organization, the higher the performance of regional financial management mediated by the quality of supervision.

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