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ABSTRACT & GUIDE BOOK

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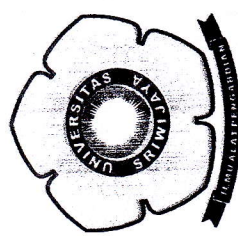
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Convergence to IFRS and Timeliness of Financial Reporting : Investigating the Governance of Malaysian Audit Firms	Sharifah Milda Amirul, Dr. Mohd Fairuz Md. Salleh, En. Ismail Upawi	Universitas Kebangsaan Malaysia	Malaysia
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EFFECT OF COMPETENCE, UNDERSTANDINGS SYSTEM ACCOUNTING AND UNDERSTANDING REGIONAL FINANCE MANAGEMENT OF THE FINANCIAL MANAGEMENT PERFORMANCE EMPLOYMENT UNITS THE REGION IN THE CITY	Lismawati, Rena Apriyani	Bengkulu University	Indonesia

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**EFFECT OF COMPETENCE, UNDERSTANDINGS SYSTEM
ACCOUNTING AND UNDERSTANDING REGIONAL FINANCE
MANAGEMENT OF THE FINANCIAL MANAGEMENT
PERFORMANCE EMPLOYMENT UNITS
THE REGION IN THE CITY BENGKULU**

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ABSTRACT

This study aims to determine the effect of competence, an understanding of accounting systems and understanding of financial management on the performance of the work unit financial managers in the area of the city of Bengkulu. This study used questionnaires n data collection. Samples in this study is the staff / employees of financial managers who have met the criteria purposive sampling at the agency / work unit within the city of Bengkulu.

Test equipment SPSS.16 in this study using multiple regression analysis method. The results of this study mununjukkan that hypothesis 1 is that the competence effect on the performance of financial management SKPD, hypothesis 2 is an understanding of financial accounting systems affect the performance of financial management SKPD and hypothesis 3, the understanding of financial management SKPD effect on performance.

The results of this study are expected to be useful for regional work units in terms of the importance of providing technical guidance to staff, especially in understanding the financial accounting system and financial management so that their understanding has increased and will ultimately improve its performance, especially in the areas of financial accountability reporting.

Keywords: competence, understanding of accounting systems, understanding of financial management area, the work unit.

1. INTRODUCTION

1.1 Background

In the process of preparing the financial statements of the local government needed the support of adequate knowledge of accounting standards governing the preparation of financial statements of government agencies. The Government Accounting Standards (SAP) seems difficult to understand because of the shifting of the

original system still apply accounting and cash basis to accrual basis single entry to double entry and now it has become in the form of accrual basis accounting and financial reporting processes of government, both central and local government.

In certain circumstances become an obstacle accounting techniques for executives in the financial management area (Newkrik, 1986) confirmed that of the many problems that exist in local government one of them is about the understanding of the accounting system. As happened in the Financial Administration Financial Management in the Parks Department and Hygiene ie, there is negligence of Bengkulu City staff in coordinating Official Travel Warrant (SPPD) (Bengkulu City Inspectorate Inspection Report, 2010).

Based on events that occurred at one of the offices in the city of Bengkulu, indicating that the financial management of each unit of work needs to be done carefully in order to resolve the problem of accounting and financial information, can perform adequately. Mardiasmo (2002) asserts that the system of financial accountability of an institution can be run well, if there is good financial management mechanism as well. Understanding of accounting systems is another factor that needs to be observed, because in order to provide adequate financial information in the form of financial reporting that can be understood by the user, it must be done by personnel who have competence in the field of financial management and accounting systems should be understood, especially areas of financial accounting.

Local government shall provide financial information and other information that will be used for decision making on economic, social and political by the parties concerned. This indicates that the budgeting process in government organizations are particularly vulnerable to political touch that is hard to avoid. This vulnerability requires that an adequate understanding of the financial management area, including mastering the techniques of financial accounting area. Quality human resources can also save time financial reporting, due to human resources has to know and understand what he would do so well that the presentation of financial statements can be on time. As a public service entities, local governments need to be accountable for its budget and performance. Ultimate form of accountability is the issue Local Government Finance Report. Law Number 17 Year 2003 regarding State Finance stated that the purpose of financial reporting is to provide information useful for evaluating managerial and organizational performance.

Public sector performance measurement carried out to fulfill three purposes. First, to help improve government performance. Second, help the government focus on program goals and objectives of the work unit. Third, improve the efficiency and effectiveness of public sector organizations in delivering public services, especially in government.

1.2 Problem formulation

Based on this background that the formulation of the problem described in this study were:

1. Does competence affect the performance of financial management work unit in the city of Bengkulu area?
2. Have an understanding of financial accounting systems affect the performance of financial management work unit in the city of Bengkulu area?
3. Have an understanding of financial management affect the performance of financial management work unit in the city of Bengkulu area?

1.3 Research Objectives

Based on the problems described above, the purpose of this study are:

- 1) Analyze the influence of competence on the performance of local financial management work unit area in the city of Bengkulu
- 2) Analyze the influence of understanding of the financial accounting system for financial management performance of the work unit in the city of Bengkulu
- 3) Analyze the understanding of financial management on the performance of financial management work unit area in the city of Bengkulu.

1.4 Benefits of Research

The results of this study can provide the following benefits:

- 1) For local government, are expected to provide inputs for the officers who work in finance units in SKPD in Bengkulu area in order to carry out their duties in accordance with standards and legislation that have been agreed and stipulated by the organization.
- 2) For the reader, can add new knowledge on matters that affect local government, particularly in the city of Bengkulu and SKPD be input in order to better understand the system of accounting and financial management on the performance of SKPD.
- 3) The results of this study can be useful and can be used as a reference for research selanjutannya.

1.5 Research Objectives

Based on the problems described above, the purpose of this study are:

- 1) Analyze the influence of competence on the performance of local financial management work unit area in the city of Bengkulu
- 2) Analyze the influence of understanding of the financial accounting system for financial management performance of the work unit in the city of Bengkulu
- 3) Analyze the understanding of financial management on the performance of financial management work unit area in the city of Bengkulu.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Performance (Performance)

Performance (performance) is often translated as appearance, job performance, the level of success or achievement of a goal that will demonstrate the implementation of the outcomes of individual or groups of individuals who are assessed by measures of a performance measurement system. According Hayadi and Christian (2007) represent the performance level of an activity or program execution in an effort to achieve the goals, mission and vision of the organization. Mangkunegara (2000) defines performance (job performance) as a result of the quality and quantity of work achieved by an employee in carrying out their duties in accordance with the responsibilities given to him.

Of the various definitions above, the performance (job performance) can be summed up as a result of the quality and quantity of work achieved by an employee in carrying out their duties in accordance with the responsibilities given to him as the performance of the functions required of a person, and is an act, a achievement, a public exhibition of skill which is essentially what is done or not done or the employee so the goals can be realized diinginakan achievement.

2.1.1 Performance Measurement

In measuring the success or failure of an organization, all activities of the organization must be recorded and measured. This measurement is not only done on the input (input) program, but also on the output-the benefits of the program. Larry D (1993) in Performance Measurement Guide, states that:

"Measurement / penilan performance is the process of recording and measuring the achievement of the implementation of activities in the achievement of the mission (mission accomplishment) through the results shown in the form of products, services, or a process".

Each activity both government and private organizations should be measured and described its association with the vision and mission of the organization. So that the measurement of sustainable performance will provide feedback, so that continuous improvement efforts will be successful in the future.

2.1.2 Factors Affecting Performance

To investigate the factors that affect (determinants) the performance of personnel, conducted an assessment of some of the definitions of performance. Gibson (1996) suggests there are three groups of variables that affect the performance and behavior that is:

- 1) Individual variables, which include the ability and skill, physical or mental, background, experience and demographics, age and gender, origin and so on. Abilities and skills are the main factors affecting individual performance, while the demographic has no direct relationship to the behavior and performance.
- 2) Variable organization, the resources, leadership, rewards, structure and design work,
- 3) psychological variables, the perceptions, attitudes, personality, learning, job satisfaction and motivation.

Perceptions, attitudes, personality and learning is a complex and difficult to measure as well as the opportunity of understanding difficult to obtain, as an individual entry and merged into an organization working on the age, ethnic background, culture and skills are different from each other.

These three groups of variables influence the work behavior which in turn affects the performance of personnel. Behaviors that affect performance are related to job tasks to be done to achieve a position or task.

2.2 Competence

Competence is a combination of job maturity (ability), psychological maturity (willingness) and work experience that can be self-directed behavior. There are three main points covered in the sense of competence, namely:

- 1) Competence is a combination of various individual characteristics. Competence does not consist of only one characteristic. Competence is a combination of knowledge, skills, attitudes, and other basic characteristics of the individual.
- 2) Competence is always related to the performance / behavior. Competence appears in the form of performance / behavior can be observed and measured (measurable). If the potential is not shown in the form of behavior can be observed / measured can not be categorized as a competency.
- 3) Competence is a criterion that is able to distinguish those who memilliki superior performance and the average.

Competence is a characteristic of someone who has the skills (skills), knowledge (knowledge), and the ability (ability) to perform a job (Hevesi, 2005). Skills, knowledge and Traffic is very important because this is the third key things to have. The quality of financial statements prepared, managed and reported to be highly dependent on three things.

2.3 Definition of Financial Accounting

Regulation of the Government of the Republic of Indonesia Number 58 Year 2005 on Regional Financial Management and Regulation of the Minister of Home Affairs No. 59 of 2007, declared a Regional Financial rights and obligations in respect of the areas that local governments can be judged by money including all forms of property-related rights and obligations of the area. Areas of financial accounting is the process of identifying, measuring, recording, and reporting economic transactions (financial) from local government entities (county, city or province) is used as information in the context of economic decision making by parties external entities of local government (counties, cities, or province) which requires, Halim (2007) in Septiana (2010).

Halim (2007) explain the accounting is divided into several areas based on the subjects studied. On the subject of the entity preparing financial statements, accounting is divided into commercial accounting, government accounting, social accounting and financial accounting the position in this area is part of government accounting. While the users of accounting information, accounting is divided into financial accounting and accounting management of the financial accounting area is part of the financial accounting.

2.3.1 Financial Accounting System

Accounting is a system. Is a unified system or subsystems comprising or smaller unit, which relate to each other and have a goal. An input processing system (inputs) into outputs (output). Accounting system input is the evidence of transactions in the form of a document or form, its output is a financial report Halim (2007) in Septiana (2010).

Syarwani (2005) expressed the area of financial accounting system (SAKD) is an information system that helps the process of recording and reporting of budget and finance areas. SAKD is a system that aims to meet the obligations of local governments in preparing financial accountability report the relevant area (Umul, 2004).

In Permendagri No. 13 of 2006 (revised to Permendagri Number 59 of 2007), the system of government accounting / finance area includes a range of procedures ranging from data collection, recording, pengikhtisaran, to financial reporting in order to account the implementation of the Regional Budget Revenue and Expenditure (budget) that can be done manually or using computer applications.

2.3.2 Procedure Financial Accounting System

Based Permendagri No. 13 of 2006 (revised to Permendagri Number 59 of 2007), SAKD procedure consists of:

- 1) The procedure of accounting of cash receipts Cash receipts accounting procedures include a series of processes ranging from recording, pengikhtisaran, to financial reporting related to cash receipts in the budget implementation of the accountability framework that can be done manually or using computer applications.

- 2) The procedure of accounting of cash expenditures Cash expenditures accounting procedures include a series of processes ranging from recording, pengikhtisaran, until the financial reporting of cash expenditures related to the implementation of budget accountability in order to do it manually or using computer applications.
- 3) The procedure of accounting of fixed assets / property of the Asset accounting procedures include recording and reporting of accounting for the acquisition, maintenance, rehabilitation, change in classification, and depreciation of fixed assets are commanded / used.
- 4) The procedure of accounting other than cash Other than cash accounting procedures include a series of processes ranging from recording, pengikhtisaran, until the financial reporting relating to all transactions or events in addition to all the cash that can be done manually or using computer applications.

2.4 Financial Management

Financial management of the area is very large influence on the fate of a region due to the effective and efficient in managing finances may be a local area will be strong and powerful and able to develop his greatness and be less dependent on managing finances. Baswir (2000) suggested that financial management is essentially the management of the Regional Budget and Expenditure (Budget). Used the same principle held by the center according to the rate adjustment.

In the Government Regulation no. 71 in 2010 explaining that the financial statements resulting from the implementation of Government Accounting System (SAP) Based Accrual is intended to provide better benefits for stakeholders, both users and the financial statements of government inspectors, compared to the costs incurred. This is in line with one of the generally accepted accounting principles, namely that the cost is comparable to the benefits gained.

Halim (2002) states that the local financial pengelolaan intended to manage the budget, because all the activities of the area (Local Government) the majority related to the management of cash receipts and disbursements which are all presented in the budget revenue and expenditure (budget). Permendagri No. 13 of 2006 as revised by Permendagri No. 59 of 2007, also mentions the area of Financial Management is the overall activities that include planning, implementation, administration, reporting, accountability and financial control areas.

2.5 Development of Hypotheses

2.5.1 Effect of Competence on Performance Financial Management Unit of the regional work

Competence is always associated with the performance / behavior. Competence appears in the form of performance / behavior can be observed and measured (measurable). One attempt employees / staff to achieve good performance is to have sufficient competence in financial management. An employee of the finance required to use all the capacity and competence in analyzing and identifying areas of financial management issues so that ultimately the performance of work units of the good, as well as the resulting financial statements.

Ariyanto Research (2009) succeeded in proving that the competencies have a significant effect on the productivity of the external auditor. In line with previous research, Esya (2008) concluded that a variable competencies and understanding of accounting information systems have a significant effect on the performance of government

auditors. Thus, it can be concluded that the more competent staff / finance officers in the work unit, the more have the ability to produce reliable financial statements so that the performance of financial management that will be generated, the better. Based on the description above, the research hypotheses can be formulated as follows:

H1 = competence affect the performance of the financial manager of regional work units

2.5.2 Effect of Understanding Concerning the Financial Accounting System for Financial Management Performance SKPD

In the context of financial management, particularly in relation to the application of the financial accounting system, an adequate understanding of the financial accounting system is one of the most important aspect. Financial management area must have a sufficient understanding of the financial accounting system in order to provide reliable financial reports. This is why the local government financial managers need to understand accounting and also understand the accounting reporting, and understand how accounting information is used for planning, decision making and control.

Lin (1998) confirms the measurement of financial conditions in the area can use the form pengeluaran local government accounting. Expenditure is the accumulation of local resource allocation, it would require the system to evaluate the allocation process. Reck (2001) in the study stated that the financial information available is not only used to assess the allocation of resources, but also to evaluate the performance of agents.

Askam (2007) in his study concluded that when an executive understanding of the accounting system will be enhanced feeding drive performance of local government unit. If associated with local government, it can be concluded to a better understanding of staff / employees of the financial accounting system in preparing its financial statements, the financial performance of the better local government, including units of work. Based on the descriptions and explanations before the hypothesis can be formulated are:

H2 = An understanding of financial accounting systems affect the performance of the financial manager of regional work units

2.5.3 Effect of Understanding on financial management influence the performance of the financial manager of regional work units.

The use of SAP in preparing financial statements intended to allow an administrative agency for financial management. Head to the local area set rules on local government accounting policy with reference to the government accounting standards so that future preparation of financial statements according to these standards can result in a financial data that will be the basis for decision making.

Presentation of financial statements in accordance with government accounting standards at a level SKPD and local government levels should be determined carefully because implementation is responsible for providing accounting information in the SKPD and local government levels. With the standardization of the accounting treatment allows the existence of a uniform and consistent, making it easier consolidation in the financial statements at the local level and central level. Askam Tuasikal (2007) states that if the financial management of the area can be managed according to the rules set then it will encourage improved performance of local government units.

Understanding of employees is defined as the extent to which employees are able to prepare financial statements correctly. The preparation of financial statements is correct in accordance with governmental accounting standards, where there are elements in the government accounting standards contained in the financial statements produced. If the employee can properly prepare financial statements in accordance with government standards it will produce a quality financial reporting and improve financial management performance generated by each work unit. From the previous explanations for the formulation of hypotheses are:

H3 = An understanding of financial management affects the performance of financial management SKPD

3. RESEARCH METHODS

3.1 Population and Sample

The population in this study were all the staff / employees of the financial manager at the Work Unit (SKPD) in the city of Bengkulu. While the sample in this study is the staff / employees who meet the financial manager criteria purposive sampling, as follows:

- 1) The respondent is the staff / employees who have work experience in managing the finance department for 2 years in a row.
- 2) An employee / staff of the finance department must have a minimum educational background of Bachelor of Economics (SE).
- 3) Employee / staff have understood and are able to use the computer as a tool in completing the work.

This study uses primary data obtained through the distribution of questionnaires. According Indrianto and Supomo (2002) questionnaire is a source of research data obtained directly from the original source. Delivery of the questionnaire to the respondent submitted to the staff / employees who work in finance at the department / office in the city of Bengkulu SKPD. In the collection of these questionnaires directly investigators waited respondents answered all the questionnaires that have previously been provided by researchers to reduce the low level of response rate.

3.2 Research Variables and Operational Definition of Variables

Variables used in this study there are three, namely, the independent variables in the form of competence (X1) understanding of the financial accounting system (X2) and understanding of financial management (X3). While the dependent variable is financial performance SKPD (Y).

3.2.1 Competence

Competence is the ability or skill that must be owned by employees, especially the accounting expertise to carry out financial management as well. This variable was measured using the instrument developed by Esya (2008). The instrument consists of 11 items using a Likert scale statements. Scale 5 Very Often (SS), meaning that staff have the competencies of high finance. Often the scale of 4 (S), which means competence. Sometimes the scale 3 (KK), meaning that less competent finance staff. Rarely Once a

scale 2 (JS), meaning that finance staff are not competent. Never a scale of 1 (TP), meaning that the financial staff is not competent.

3.2.2 Understanding the Financial Accounting System

Financial Accounting System (SAKD) is a series of manual and computerized procedures ranging from data collection, recording, pengikhtisaran, and reporting the financial position and financial operations of the government (Government Regulation. 24 of 2005). These variables were measured with an instrument developed by Septiana (2010). The instrument consists of 11 items using a Likert scale questions. Scale 5 Very Often (SS), meaning that finance staff are very understanding of the concept of regional financial accounting system. Often the scale of 4 (S), meaning that finance staff understand the concept of regional financial accounting system. Sometimes the scale 3 (KK), which means less financial staff understand the concept of regional financial accounting system. Rarely Once a scale 2 (JS), meaning that the financial staff did not understand the concept of regional financial accounting system. Never a scale of 1 (TP), meaning that the staff really did not understand the concept of financial accounting system of local finance.

3.2.3 Understanding of Financial Management

Understanding of financial management in this study the way the finance staff has the ability to understand all the processes of financial management from start to finish in the preparation of financial statements and measured through an instrument that has been developed by Famela (2009). The instrument consists of 11 questions using a Likert scale. Scale 5 Very Often (SS), meaning that finance staff are very understanding of the concept of financial management. Often the scale of 4 (S), meaning that finance staff understand the concept of financial management. Sometimes the scale 3 (KK), which means less financial staff understand the concept of financial management. Rarely Once a scale 2 (JS), meaning that the financial staff did not understand the concept of financial management. Never a scale of 1 (TP), meaning that the staff really did not understand the concept of financial management exists.

3.2.4 Financial Performance SKPD

Performance of the work unit as defined in this study is the performance of financial management, which may indicate that the better financial reports generated by financial officers in each SKPD, the better the financial performance of government agencies. This instrument consists of 11 items using a Likert scale questions. Scale 5 Very Often (SS), meaning that staff is meeting the financial criteria of financial performance. Often the scale of 4 (S), meaning that staff meet the financial criteria of financial performance. Sometimes the scale 3 (KK), meaning that staff does not meet the financial criteria of financial performance. Rarely Once a scale 2 (JS), meaning that staff do not meet the financial criteria of financial performance. Never a scale of 1 (TP), meaning that staff is not meeting the financial criteria of financial performance.

3.3 Method of Data Analysis

Hypotheses are formed in this study were analyzed using multiple regression (multiple regression). But prior to hypothesis testing, all data quality is tested by conducting test reliability, validity and classical assumptions. Criteria for acceptance or

rejection of hypotheses based on the value of its significance. If the significant value of <0.05 then the hypothesis is accepted and vice versa.

4. RESEARCH FINDINGS AND DISCUSSION

4.1 Description of Data

Questionnaire of 48 questionnaires distributed. Of the 48 questionnaires distributed, 48 kuesiner received back by the researcher. Of the 48 who received only 40 questionnaires that can be processed, 8 questionnaires can not be processed due to incomplete answers and do not meet the criteria of the sample.

4.2 Description of respondents

The idea of the demographics of the respondents in this study were seen by sex respondents, the majority being women by the number of 27 persons (67.5%) and the rest are males were 13 men (32.5%). Judging from the age, predominantly in the range of respondents ages 26-35 were 22 men (55%). Furthermore respondents stratified by duration of employment, the majority of the respondents ranged in tenure of more than 3 years as many as 40 people (100%), which has a working position in group III as many as 40 people (100%).

4.3 The validity and reliability tests

Validity of test results performed with SPSS shows that the coefficient of correlation (Pearson correlation) for each item statement items with a total score for PFM performance variable (Y), competence (X1), the understanding of the accounting system (X2) and understanding of financial management (X3) is significant at the 0.05 level. The results of reliability test calculations show that the value of Cronbach's Alpha (α) for each variable is greater than 0.60 can thus be concluded that intrusmen items for each variable were reliable (Nunnally in Ghozali, 2006).

4.4 Classical Assumptions tests

4.4.1 Normality Test Results

Results of testing the normality of variables kempat research by statistical tests using the One-Sample Kolmogorov-Smirnov Test is as follows:

Table 4.1
Normality Test Results

No	Variabel	Asymp. Sig (2-tailed)	Keterangan
1	Kompetensi	0,457	Normal
2	Pemahaman sistem akuntansi	0,811	Normal
3	Pemahaman pengelola keuangan	0,532	Normal
4	Kinerja pengelola keuangan	0,376	Normal

Sources: Primary data are processed, 2012

Based on Table 4.6 shows that the value Asymp. Sig (2-tailed) all the variables, namely competence, understanding of the financial accounting system,

financial management and financial management performance is greater than the value of alpha (α) 0.05 (5%). Thus the data for each variable used in the study were normal.

4.4.2 Test Results Multicollinearity

Multicollinearity test is done using the Variance Inflation Factor (VIP) and tolerance. A model is said to be free from multicollinearity problem if the VIF value of less than 10 of the problem is more tolerance of 0.1 (Ghozali, 2006). Results of testing multikolonearitas can be seen in Table 4.7 as follows.

Table 4.2

Testing results of multicollinearity

Variabel	Tolerance	VIF	Keterangan
X1	0,477	2.141	Tidak ada Multikolinearitas
X2	0,324	3.085	Tidak ada Multikolinearitas
X3	0,329	3.040	Tidak ada Multikolinearitas

Sources: Primary data are processed, 2012

From the above results can be seen that all the independent variables had tolerance values greater than 0.1 and VIF values of less than 10, so it can be concluded that no symptoms of multicollinearity in the variables indenpenden competence, pemahamanm financial accounting system and an understanding of financial management in the model this study.

4.4.3 Test Results Heteroscedasticity

One study said the problem does not occur if the heteroscedasticity of the test results understandized residual value has more significant value of 0.05. However, if the residual value understandized have significant value less than 0.05 then there will be problems heteroscedasticity (Ghozali, 2006). Heteroskedastitas test results can be seen in Table 4.8 below.

Table 4.3

Testing results of heteroscedasticity

Variabel	Signifikansi	Keterangan
X1	0,066	Tidak terkena heteroskedastisitas
X2	0,113	Tidak terkena heteroskedastisitas
X3	0,985	Tidak terkena heteroskedastisitas

Sources: Primary data are processed, 2012

From Table 4.8 shows that the significance of all independent variables indicate the value diats 5% (0.05) which indicates that the non-occurrence of heteroscedasticity.

4.5 Hypotheses Testing

Testing the hypothesis in this study carried out by using multiple regression. The results of hypothesis testing are as follows:

Table 4.4

Hypothesis Testing Results

Variabel	Koefisien β	Nilai koefisien	Nilai t	Nilai p (sig)	Status
Kompetensi	β_1	0,297	2,282	0,028	Diterima
Pemahaman sistem akuntansi keuangan daerah	β_2	0,831	8,700	0,000	Diterima
Pemahaman Pengelolaan keuangan daerah	β_3	0,975	38,458	0,000	Diterima
R Square= 0,975 Adjusted R ² = 0,973 F=473,048 Signifikan=0,000 N=40					

Sources: Primary data are processed, 2012

Based on the above table it can be seen that the value of F statistic is 473.048 with a p-value = 0.000, indicating that the regression model for memprediksi financial management performance. Adjusted R² of 0.973, meaning 97.3% influenced by variable competence, understanding of the financial accounting system and an understanding of financial management. While the remaining 2.7% is influenced by other factors outside the model is not examined in this study.

Test results of multiple linear regression analysis was done, that the significance of the independent variable competence is 0.028. Test results show that the Sig t < α (α = 0.05), so the hypothesis H1 is received. Can be concluded that the competencies have a significant effect on the performance of financial management.

Results of testing the second variable (H2), the understanding of the financial accounting system on the performance of financial management with the value 0.000 signifkansi. Test results show that the Sig t < α (α = 0.05), so that hypothesis H2 is received. It appears that an understanding of the financial accounting system has a significant influence on the performance of financial management.

The results of testing a third variable (H3) that understanding the financial management of the financial performance of local government with a significance value is 0.000. Test results show that the Sig t < α (α = 0.05), so that hypothesis H3 is received. Can be concluded that the understanding of financial management has a significant influence on the performance of financial management.

4.6 Discussion

4.6.1 Effect of Financial Management Performance Against Competencies SKPD In the city of Bengkulu

Based on the results of hypothesis testing can be concluded that the competence variables affect the performance of financial management work unit area in the city of Bengkulu. This means that if one staff / employees are highly competent financial manager it will affect the performance of staff / employees themselves.

Competence of an employee is the knowledge, skills and experience required employees to perform financial management in an objective, careful and thorough, both in the public sector noted that financial management and financial management of the private sector. So both public and private sector employees must have special skills and

abilities as an employee of adequate finance. Operational staff competence (performance) here is known by three main pillars, namely the quality of personnel, an adequate general knowledge and specialized expertise in their field.

Ariyanto Research (2009) succeeded in proving that the competencies have a significant effect on the productivity of the external auditor. In line with previous research, Esya (2008) concluded that a variable competencies and understanding of accounting information systems have a significant effect on the performance of auditors. In this study the results obtained testing the hypothesis that competence affects the performance of financial management work unit area in the city of Bengkulu and supports previous studies.

4.6.2 Understanding the Effect of Financial Accounting System Financial Management Performance Against SKPD In the city of Bengkulu

Based on the results of hypothesis testing can be concluded that an understanding of financial accounting system variables affect the performance of financial management work unit area in the city of Bengkulu. In the context of financial management, particularly in relation to the application of the financial accounting system, an adequate understanding of the financial accounting system is one of the most important aspect. Local government accounting system in general consists of four accounting procedures, namely: accounting procedures cash receipts, cash disbursements, in addition to cash, and assets.

In Permendagri No. 13 of 2006 (revised to Permendagri Number 59 of 2007), the system of government accounting / finance area includes a range of procedures ranging from data collection, recording, pengikhtisaran, to financial reporting in order to account the implementation of the State Budget Income and Expenditure (budget) that can be done manually or using computer applications. Financial management area must have a sufficient understanding of the financial accounting system in order to provide reliable financial reports and accounting information can also be used for planning, decision making and control within the organization.

The results of this study support the research has been done Askam (2007) states that an understanding of financial accounting systems affect the performance of the work unit in the city of Maluku. Askam in line with the research (2007) the results of this study stated that an understanding of financial accounting systems affect the performance of financial management work unit area in the city of Bengkulu.

4.6.3 Influence Of Understanding Financial Management Financial Management SKPD In the city of Bengkulu

Based on the results of hypothesis testing can be concluded that an understanding of financial management variables affect the performance of financial management work unit area in the city of Bengkulu. Presentation of financial statements in accordance with government accounting standards at a level SKPD and local government levels should be determined carefully because implementation is responsible for providing accounting information in the SKPD and local government levels. With the standardization of the accounting treatment allows the existence of a uniform and consistent, making it easier consolidation in the financial statements at the local level and central level.

Permendagri No. 13 of 2006 as revised by Permendagri No. 59 of 2007, also mentions the area of Financial Management is the overall activities that include

planning, implementation, administration, reporting, accountability, and regional financial watchdogs. Askam Tuasikal (2007) states that if the financial management of the area can be managed according to the rules set then it will encourage improved performance of local government units.

Understanding of employees is defined as the extent to which employees are able to prepare financial statements correctly. The preparation of financial statements is correct in accordance with governmental accounting standards, where there are elements in the government accounting standards on financial statements. If the employee can properly prepare financial statements in accordance with government standards it will produce a quality financial reports. The results of this study support previous research Askam (2007) obtained the results of testing the understanding of financial management significantly influence the performance of financial management work unit area in the city of Bengkulu.

5. CLOUSING

5.1 Conclusion

This study aims to determine the effect of Competence, Understanding Understanding the Accounting and Financial Management Financial Management Performance of the regional work units in the city of Bengkulu. Based on this research, we can conclude that:

1. A. Competence significantly influence the performance of local financial management. These results indicate that competence has an influence on work organization, including its businesses in helping to achieve the organization's financial management performance better.
2. Understanding of the financial accounting system significantly influence the performance of financial management. The results of this study expressed an understanding of the financial accounting system at each organizational unit of financial management will enhance the achievement of better performance.
3. Understanding of financial management of significant areas of financial management performance of the Cosmos. The results of this study expressed a better understanding of staff / employees of the financial manager in each unit of work it will result in improved performance reflects the performance of financial management, including organizational performance.

5.2 Implication

Some implications of this research are:

1. A. The results of this study are expected to provide inputs for each work unit to always pay attention to areas of competence, particularly kulaitas scientific understanding relating to the accounting system, financial management system for all staff / employees of their respective financial
2. The results of this study is expected to add the reference studies in the field of public sector. useful for subsequent researchers.
3. The results of this study is expected to be used for subsequent researchers.

5.3 Limitations of Research

Researchers realized that these results are still far from perfect. This is due to limitations of the study was the presence of such:

- 1) The research was limited to the work unit in the city of Bengkulu area so that results can not be generalized.
- 2) Some of the offices / agencies / offices / agencies that became the location for data retrieval does not return the questionnaires and data loss occurs by one of the agencies / offices / agencies in the city of Bengkulu.
- 3) Research associate only variable competence, pemahaman to the accounting system and an understanding of the financial management of the area on the performance of financial officers. Though there are many other variables that affect performance Dapa financial officers.

5.4 Future Research

Researchers realized that the research is still far from perfect. For that researchers provide some suggestions for further research are:

- 1) future research should expand the sample so that it can be generalized.
- 2) For future research is recommended to wait for each respondent in filling out questionnaires distributed so that the possibility of lost or not returned the questionnaire can be minimized.
- 3) Many other variables that could affect financial performance such as organizational commitment, organizational culture in local government as an input for further research.

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