The Influence of HR Competence and Organizational Culture on Employee Performance in the Regional Financial and Asset Board of Paser Regency

Abstract

Today, employee performance is not only determined by organizational culture, but also competency skills. Speaking of institutional progress, the key internal aspect that must be developed is HR competency. Then, another internal pillar is the strategy to create a harmonious organizational culture climate. This paper serves to determine the causality between HR competence and organizational culture on employee performance. Quantitative models by path analysis are implemented to investigate direct as well as indirect linkages. The study motif focuses on a survey approach that digs up information about variable items to employees at the Regional Financial and Asset Board of Paser Regency. A total of 66 respondents were invited to be interviewed openly. The sample is sampling in nature, where the population size is <100 informants. Supporting equipment uses questionnaires and documentation sessions. Empirical results found that HR competence and organizational culture have a significant effect on employee performance, where the statistical output explains that $\rho < 0.05$. Then, the SPSS output also concludes that HR competencies play a role in a pattern of significant linkages between HR competencies and employee performance ($\rho < 0.05$). Finally, this paper contributes to a theoretical and practical extension to the stakeholders. Expectations on the future agenda need to consider other elements outside the model discussed, which have implications for the performance of government officials.

Keywords: HR competence, organizational culture, employee performance, government, Paser.

1. Introduction

1.1 Background and problems

In carrying out the wheels of government in the field of regional financial administration, the Regional Financial and Asset Board of Paser Regency must get legitimacy from the community. Thus, the trust given by the public to the Regional Financial and Asset Board of Paser Regency must be balanced with good performance, so that services can be improved effectively and reach the community. The performance of the Regional Financial and Asset Board of Paser Regency can be seen in performance in regional financial management, namely through several indicators related to regional fiscal capacity or capacity, such as the ratio of regional financial independence, efficiency ratio and growth ratio of regional original income

The results of data processing obtained from the Regional Financial and Asset Board of Paser Regency, for the ratio of regional financial independence of Paser Regency from 2016-2020 show that the average ratio is 7.49 where this value is categorized as Very Less. For the Regional Financial Efficiency Ratio for Paser Regency from 2016-2020 it shows an average ratio of 93.96 where this value is categorized as less efficient. Meanwhile, the growth of Regional Original Income (PAD) for Paser Regency from 2018–2020 shows a decreasing trend. Of the three performance indicators for regional financial management in Paser Regency carried out by the Regional Financial and Asset Board of Paser Regency, it can be concluded that the performance of regional financial management in Paser Regency is still low.

In connection with the low performance of regional financial management in Paser Regency, the Regional Financial and Asset Board of Paser Regency is required to be able to deal with

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dynamics like this. Various changes must be made as a logical consequence of the low performance of regional financial management. In addition, the Regional Financial and Asset Board of Paser Regency must be able to provide excellent service to stakeholders. One strategy is to strengthen organizational capacity and human resources (e.g. Rulinawaty et al., 2020). To support all activities of the Regional Financial and Asset Board of Paser Regency there must be a management that is reliable and has character, so that in carrying out activities it can run according to expectations and goals. Then, human resources are also needed that are experienced and have an appropriate level of education in their respective fields of work or who are competent in their fields (Weningsih & Darmanto, 2014). Besides, awareness of a high organizational culture is necessary, because as a reflection of the organization it will become capital for the progress and development of the organization (Rulinawaty et al., 2020; Rulinawaty et al., 2020).

1.2 Primary goal

This article is an effort to improve employee performance at the Regional Financial and Asset Board of Paser Regency, there are phenomena, namely lack of HR competence, placement of employees who are not under their discipline, lack of responsibility in carrying out tasks still waiting for orders, there are employees who lack discipline time, in directing employees to achieve the goals that have been set, we conclude that HR competence, and organizational culture will have a positive effect on employee performance at the Regional Financial and Asset Board of Paser Regency. In connection with the above, the researcher is interested in conducting a fair study: "The effect of HR competence and organizational culture on employee performance at the Regional Financial and Asset Board of Paser Regency".

2. Literature review

2.1 Performance

The term performance contains various meanings. Performance can be interpreted as "the end result of the activity" (Robbins & Coulter, 2002). Performance is a combination of behavior with the achievement of what is expected and the choice or part of the task requirements that exist for each individual in the organization (Waldman, 2004). Performance is the result of work in quality and quantity that can be achieved by an employee in carrying out tasks by the responsibilities given to him (Mangkunegara & Anwar, 2011). There are six criteria used to measure the extent to which individual employee performance includes: quality, quantity, timeliness, effectiveness of independence and commitment to each work (Koopmans et al., 2014; Mbore & Cheruiyot, 2017; Vuong & Nguyen, 2022).

There are several views of experts about the notion of performance. According to Riani (2011) performance is the result of work that can be achieved by a person or group of people in a company under their respective authorities and responsibilities to achieve company goals legally, not breaking the law and not contradicting morals and ethics. Bacal (1999) views performance management as a continuous communication process in partnership between employees and their immediate superiors. This communication process includes activities to build clear expectations and an understanding of the work to be carried out. The communication process is a system, has some parts that must all be included, if this performance management is to provide added value to the organization, managers and employees. From several opinions of experts, the authors conclude that performance is the

output of work activities that have been carried out under the responsibilities of achieving goals.

Performance goals refer to Wibowo (2013) which is the responsibility of each individual to work to help define performance expectations, provide a framework for supervisors and workers to communicate with each other. The performance goal is to align individual performance expectations with organizational goals. Conformity between efforts to achieve individual goals with organizational goals will be able to achieve good performance. While the performance target is a specific statement that explains the results to be achieved, when, and by whom the objectives to be achieved are completed. Its properties can be calculated, achievements that can be observed and can be measured. Goals are expectations.

Lestari et al. (2021) explains that a person's performance can be measured based on 6 criteria resulting from the job in question as follows:

- *Quality*. The achievement of activities carried out is close to perfect, in the sense of adjusting some of the ideal ways of performing activities or fulfilling the expected goals of an activity.
- *Quantity*. The resulting amount, in terms of the number of units, the number of activity cycles completed.
- *Punctuality*. The ratio of an activity completed at the desired initial time, seen from the point of coordination with output results and maximizing the time available for other activities.
- *Effectiveness*. The level of use of human resources, the organization is maximized with the intention of increasing the profit or reduce the loss of each unit in the use of resources.
- Independence. The level of an employee can carry out their work functions without asking for guidance from supervisors or asking supervisors to intervene to avoid adverse results.
- *Commitment*. The degree to which employees have work commitments to the organization and employee responsibilities to the organization.

2.2 HR competence

Sudarmanto (2009) explains that competence is commensurate with abilities or skills, knowledge and highly educated, so human resource competence is an attribute of the mention of HR so that it can be interpreted as the quality or superiority of that person. An attribute is a quality given to a person or object, an attribute refers to certain characteristics needed to be able to carry out work effectively, so that an attribute consists of knowledge, skills and expertise or certain characteristics (Aripin, 2014).

Competence is a basic characteristic of a person that allows him to provide superior performance in certain jobs or situations (Ratnasari et al., 2022). Hasibuan (2013) concluded that human resources are abilities possessed by every human being, which consist of thinking power and physical power.

Human resources can survive because they have managerial competence, namely the ability to plan company vision and strategy as well as the ability to get and direct other resources to realize the vision and implement company strategy (Hidayati et al., 2022).

Several aspects contained in the concept of competence according to Sutrisno (2011) are as follows:

- *Knowledge*. Awareness in the cognitive field. For example, an employee knows how to

carry out learning identification, and how to carry out good learning according to existing needs effectively and efficiently in the company.

- *Understanding*. Cognitive depth, and effective owned by the individual. As an illustration, an employee in carrying out learning must achieve a good understanding of the characteristics and conditions effectively and efficiently.
- *Abilities/skills*. Something that is owned by individuals who carry out the tasks or work assigned to them. For example, the ability of employees to choose work methods that are considered more effective and efficient.
- *Value*. A standard of behavior that has been believed and psychologically has been united in a person. For example, the standards of behavior of employees in carrying out their duties (honesty, openness, democracy, etc.).
- *Attitude*. Feelings (happy-unhappy, like-dislike) or reactions to a stimulus that comes from outside. For example, reactions to the economic crisis, feelings towards salary increases, and so on.
- *Interests*. The tendency of a person to do an act. For example, task routines.

2.2 Organizational culture

The existence of organizational culture in a company or organization is not only a formality, but has a very important meaning. Joseph & Kibera (2019), Lee & Yu (2004), Tulcanaza-Prieto et al. (2021), and Zhao et al. (2018) linked the relationship between corporate culture and organizational performance. This can be explained in the organizational culture diagnosis model that the better the quality of the factors contained in the organizational culture, the better the performance of the organization. In other words, organizational culture influences employee performance.

There are different understandings from one expert to another about the concept of organizational culture. Robbins (2009) stated that organizational culture is the dominant values disseminated within the organization, which are used as the work philosophy of employees and become a guide for organizational policies in managing employees and consumers. Aboramadan et al. (2020) and Tsai (2011) explain the importance of organizational culture which is defined as habits that occur in the organizational hierarchy, where they become behavioral norms followed by members of the organization.

Morelli & Wang (2020) focuses that organizational culture is a cognitive framework consisting of shared attitudes, values, behavioral norms and expectations that are felt by members of the organization. Kusdi (2011) emphasizes culture or organizational culture as the glue that makes the organization a unified whole through a commonality of patterns of meaning. Culture (culture) focuses on the values, beliefs, and expectations that are owned by members.

Ratnasari et al. (2021) evaluates the seven characteristics of organizational culture which are arranged as follows:

- *Innovation and risk taking*. A level where workers are encouraged to be innovative and take risks.
- *Attention to details*. Tells what employees are expected to show determination, analysis and attention to detail.
- *Outcome orientation*. Where management is concerned with the benefits rather than just the techniques and processes used to get these benefits.
- *People orientation*. A management decision that considers the beneficial effect on people

in the organization.

- *Team orientation*. Represents work activities that are organized more on a team basis than on individuals.
- *Aggressiveness*. Characteristics of people who tend to be aggressive and competitive rather than open to others (easygoing).
- *Stability*. Organizational activities that emphasize maintaining the company's status quo to resisting growth.

3. Methods and measures

3.1 Design and data type

The design used in this study is a quantitative approach using descriptive studies and supported by a qualitative approach based on existing data. The data series is focused on collecting, compiling, and analyzing the collected data, as well as conducting interviews. In this case, the use of quantitative research aims to determine the effect of HR competence, and organizational culture, on employee performance at the Regional Financial and Asset Board of Paser Regency.

The type of data used in this study is primary data collected and obtained directly from respondents by distributing questionnaires, and secondary data, i.e. data obtained indirectly through various supporting sources in the form of reading literature that has a relationship with the topic in this research, study literature and documentation through several data collection techniques, i.e. observation, interviews, and documentation.

3.2 Data collecting

The data collection technique used includes a questionnaire which is channeled through a set of questions or written statements to the employees who are the respondents to be answered, and the documentation method implements recording of existing data, while the employee data is taken from the Regional Office of the Financial and Asset Board of Paser Regency such as the number of employees, employee name, position, date of filling out the questionnaire and matters related to employees.

The Regional Financial and Asset Board of Paser Regency has a total of 66 employees, so that all employees are used as the research sample (total sampling). Total sampling is a sampling technique where the number of samples is equal to the population, where the reason for taking total sampling is that the population is less than 100 (Jussem et al., 2022; Ramadania et al., 2022). Therefore, the entire population is used as the research sample.

3.3 Variables and analysis models

Hypothesis testing uses 3 (three) key variables, namely employee performance, HR competence, and organizational culture. Furthermore, alternative answers to indicator questions use a Likert scale with 5 (five) categories of answers that are given a score of 1 to 5. Before the research instrument is used, validity and reliability tests are first carried out.

The data analysis technique applied is path analysis. According to Ghozali (2011) path analysis is an extension of regression analysis to estimate causal relationships between variables that have been before determined based on theory. A direct relationship occurs when one variable affects another without a third variable intervening in the relationship between

the two variables. On the other hand, an indirect relationship is if there is a third variable that mediates the relationship between the two variables.

In the model of the relationship between these variables, there are independent variables which in this case are called exogenous variables, and dependent variables which are called endogenous variables. Through this path analysis it will be possible to find which part is most appropriate and short for an independent variable towards the last dependent variable (Dhaniarti et al., 2019; Eshlaghy et al., 2010; Tarigan et al., 2021).

In practice, path analysis connects the mediation model with the SPSS 17 software program, where exogenous variables are HR competencies (X1) and organizational culture (X2), and endogenous variables are employee performance (Y), while organizational culture (X2) functions as mediating variable (intervening).

4. Findings and discussions

4.1 Data characteristics

Variable indicators used to measure employee performance instruments are work quality, work quantity, timeliness, effectiveness, independence, and commitment. The description of the frequency of employee performance variables (Y) is in Table 1 below.

Table 1. Profile of employee performance

No. Item	Indicators	Average score	Level
1.	Work quality	3.87	High
2.	Working quantity	3.71	High
3.	Punctuality	3.77	High
4.	Effectiveness	3.51	High
5.	Independence	3.21	Moderate
6.	Commitment	3.71	High
	Averages	*3.64*	*High*

Source: Survey (2022).

From the recapitulation of respondents' answers it can be seen that the independence indicator (Y.5) has the lowest average score, with an average score of 3.21 included in the moderate category, while the quality of work indicator (Y.1) has the highest average score, with the average score of 3.87 is included in the good category. From the description of the employee performance variable (Y), it can be concluded that in general employees at the Regional Financial and Asset Board of Paser Regency still do not have independence at work, however employees at the Regional Financial and Asset Board of Paser Regency are relatively good in terms of quality profession. When viewed from the overall average value of employee performance variables (Y) of 3.64 and included in the good category, this indicates that employee performance at the Regional Financial and Asset Board of Paser Regency is relatively good.

Table 2. Profile of HR competency

No. Item	Indicators	Average score	Level
1.	Knowledge	3.59	High
2.	Understanding	3.53	High
3.	Ability/skill	3.63	High
4.	Values	3.53	High
5.	Attitude	3.59	High
6.	Interest	3.70	High
	Averages	*3.59*	*High*

Source: Survey (2022).

Variable indicators used to measure HR competency instruments include: knowledge, understanding, skills/abilities, values, attitudes, and interests. Table 2 summarizes the variable frequency description for the HR competency variable (X1).

Table 3. Profile of employee performance

No. Item	Indicators	Average score	Level
1.	Innovation & risk taking	3.26	Moderate
2.	Attention to details	3.47	High
3.	Result orientation	3.53	High
4.	Individual orientation	3.44	High
5.	Team orientation	3.50	High
6.	Aggressiveness	3.52	Moderate
	Averages	*3.44*	*High*

Source: Survey (2022).

From the recapitulation of the respondents' answers above, it can be seen that the understanding indicators (X1.2) and values (X1.4) have the lowest average score of 3.53 and are included in the high category, while the interest indicator (X1.6) has an average score the highest average reached 3.70 and included in the high category. From the description of the HR competency variables (X1), it is concluded that in general, employees at the Regional Financial and Asset Board of Paser Regency still have not achieved a good understanding of the characteristics and conditions of their work assignments effectively and efficiently. Besides that, employees also do not yet have standards of behavior that are believed to be in carrying out their duties. Yet, employees at the Regional Financial and Asset Board of Paser Regency have shown a high interest in carrying out work activities. If seen from the overall average value of the HR competency variable (X1) it is 3.59 and is in the high category. This indicates that the HR competency of employees in general is relatively high.

Variable indicators used to measure organizational culture instruments include: innovation and risk taking, attention to detail, result orientation, individual orientation, team orientation, aggressiveness, and stability. The description of the frequency of organizational culture variables (X2) is presented in Table 3. Referring to the findings, that the innovation and risk

taking indicator (X2.1) has the lowest average score of 3.26 and is included in the moderate category, while the result orientation indicator (X2 .3) has the highest average score reaching 3.53 or in the high category. From the variable profile of organizational culture (X2), it can be concluded that in general employees at the Regional Financial and Asset Board of Paser Regency are still not innovative in carrying out work, and do not dare to take risks in completing the work they are responsible for. However, employees in carrying out work activities are result oriented. When viewed from the overall average value of organizational culture (X2) it is 3.44 and is in the high category.

4.2 Classic assumption

Before testing the hypothesis, a classical assumption test was carried out on the path analysis model which included the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test, with the following outputs:

- *Normality*. By using the Kolmogorov-Smirnov test, it is known that the value of Asymp. Sig. (2-tailed) is $0.857 > 0.05$, this indicates that the path analysis model in this study is normally distributed residuals.
- *Multicollinearity*. It is known that the VIF (Variance Inflation Factor) value of all independent variables is <10, so this indicates that the path analysis model in this study has no multicollinearity problems.
- *Heteroscedasticity*. By using the graphical method it is known that the data points spread randomly, both above and below or around the number 0, so it can be concluded that the path analysis model in this study has no symptoms of heteroscedasticity.
- *Autocorrelation*. By using the Runs Test, it is known that the value of Asymp. Sig. (2-tailed) is greater than 0.05, so this means that the path analysis model in this study does not have autocorrelation problems.

4.2 Determination

The closeness of the relationship and the size of the influence of all exogenous variables on endogenous variables can be reviewed referring to the coefficient of determination in Table 4. From Table 4, the correlation coefficient score is 0.868.

Table 4. Output of R^2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.868ª	.754	.746	5.97974

a. Predictors: (Constant), X2, X1
b. Dependent Variable: Y

Source: SPSS.

This shows that the relationship between HR competency variables (X1) and organizational culture (X2) and employee performance (Y) is very strong. On the one hand, the value of the coefficient of determination shown by the R-Square value reaches 0.754, which means that 75.4% of employee performance variations (Y) are explained by variations of HR competency variables (X1) and organizational culture (X2) and the remaining 24.6% explained by other variables outside the variables X1 and X2.

4.3 Significance and path coefficient

Based on calculations according to the correlation obtained from the path coefficient (beta

value), the path coefficient shows the strong influence of exogenous variables on endogenous variables. The results of calculating the path coefficient using the SPSS 17 program are as shown in Figure 1.

The direct effect of X1 on Y is 0.274. Based on the results of the partial test analysis, it is known that the probability score of HR competence is 0.011 <0.05. This indicates that the alternative hypothesis (H_a) is accepted and the null hypothesis (H_o) is rejected. There is a significant direct effect between HR competencies on employee performance.

The direct effect of X2 on Y is 0.632. Based on the results of the partial test analysis, it is known that the probability score of organizational culture is 0.000 <0.05. This indicates that the alternative hypothesis (H_a) is accepted and the null hypothesis (H_o) is rejected. There is a significant direct influence between organizational culture on employee performance.

The direct effect of X1 on X2 is 0.804. Based on the results of the partial test analysis, it is known that the probability score of HR competency is 0.000 <0.05. This indicates that the alternative hypothesis (H_a) is accepted and the null hypothesis (H_o) is rejected. There is a significant direct effect between HR competencies on organizational culture.
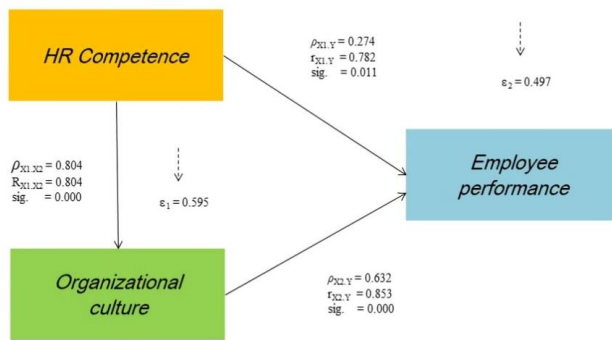

Figure 1. Path analysis on variable relatedness

Source: SPSS.

Referring to Figure 1 above, it is known that the path coefficient of the indirect effect between HR competence (X1) on employee performance (Y) mediated by organizational culture (X2) is:

$$\rho_{X1.X2.Y} = \rho_{X1.X2} \times \rho_{X2.Y} \tag{1}$$

$$\rho_{X1.X2.Y} = 0.804 \times 0.632 = 0.508. \tag{2}$$

When compared with the path coefficient value of the direct influence of X1 on Y, the probability value is greater or 0.508 > 0.274. It can be concluded that the indirect effect with the intervening variable is more effective than the direct effect without going through the intervening variable. From the Sobel test, the t-count value of the indirect effect of X1 on Y through X2 is:

$$\mathbf{SE_{y.x2.x1}} = \sqrt{(\rho_{y.x2}^2 \times SE_{x2.x1}^2) + (\rho_{x2.x1}^2 \times SE_{y.x2}^2) + (SE_{x2.x1}^2 \times SE_{y.x2}^2)} \qquad (3)$$

$$\mathbf{SE_{y.x2.x1}} = \sqrt{(0.632^2 \times 0.079^2) + (0.804^2 \times 0.083^2) + (0.079^2 \times 0.083^2)} = 0.084 \qquad (4)$$

$$\mathbf{t_{value}} = \frac{\rho_{x2.x1} \times \rho_{y.x2}}{SE_{y.x2.x1}} = \frac{0.804 \times 0.632}{0.084} = 6.078 \qquad (5)$$

Empirically, it is known that the significance level ($\alpha = 0.05$) and *dk = n-1 = 66-1 = 65* on the two-party test, so that t-table = 1.997 is obtained. Referring to the statistical score, the t-count value of the indirect effect of X1 on Y through X2 is higher than the t-table (6.078 > 1.997), so the alternative hypothesis (Ha) is accepted. This reflects that there is a significant indirect effect between HR competencies on employee performance, which is mediated by organizational culture at the Regional Financial and Asset Board of Paser Regency.

4.4 Justification

Since this decade, many publications have linked the relationship between HR competency, organizational culture and employee performance, especially in the case of government officials. As an illustration, for example at the Health Center of North Sumedang, service effectiveness is driven by employee competence and an integrated organizational culture (Hidayat et al., 2021). Then, organizational culture and HR performance practices in the district government of Pidie Jaya Province, Aceh are determined by the competence of professional personnel (Basyir et al., 2017). For example, the study highlighted by Lussi (2018), which found that the performance of public services in the Mulyorejo-Surabaya sub-district is supported by organizational culture and sustainable employee competence. Furthermore, Nurasniar (2021) explained that work motivation is generally played by motivation that mediates the improvement of employee work, competence, and organizational culture at the Public Works and Spatial Planning Office of the City of Cilegon.

Uniquely, Febriyarso & Ruslan (2021) highlight that the urgency of competence which is supported by organizational culture has positively increased employee performance. There is also a positive correlation between organizational culture and competency on performance, which triggers employee job satisfaction at the Denpasar City Culture Office (Lestari et al., 2022). But, Haris et al. (2022) actually found that during a pandemic, the performance of organizational culture and competence had significantly reduced the performance of SMEs. In fact, Sina & Sunarsi (2021) review the fact that work competence and organizational culture trigger morale and have a positive impact on employee performance in companies engaged in the transportation sector in West Jakarta. From the Personnel and HR Empowerment Agency-Majene Regency, another reality shows that organizational culture and competence have stimulated motivation, so that it has implications for sustainable employee performance (Mariana, 2022). Surprisingly, Syahrum et al. (2016) explored that the organizational climate represented by organizational culture and competence had no systematic impact on the performance and job satisfaction of employees within the government of Makassar City.

5. Conclusions, managerial recommendations, and future research directions

This study is committed to investigating the direct effect of HR competence and organizational culture on employee performance and the intervening effect of HR competence mediated by organizational culture on employee performance. The objectivity of the sample rests on employees at the Regional Financial and Asset Board of Paser Regency, who are invited to be interviewed on questions about variable components. Statistical findings

conclude that HR competence and organizational culture have a positive-significant effect on employee performance. The more HR competence and organizational culture grow, the more employee performance will improve. Too, HR competencies developed by organizational culture have had a positive-significant impact on employee performance. The more the organizational culture grows, the more it triggers an increase in HR competence, which in turn also has an impact on employee performance. That way, all the hypotheses offered have been accepted.

In the future, practical policies for improving organizational management will further enhance competency levels through informal training or courses and formal education to the Master's and Doctoral levels to realize more competent performance. Support as well as broad opportunities need to be directed by the head of the organization, who gives regional initiatives or scholarships to employees who are carrying out further education at certain tertiary institutions. In realizing a strong organizational culture, it must be formulated and create an effective formula about organizational values and beliefs as the basis for forming a public service-oriented institutional culture.

Theoretical suggestions for future studies, more accurate preferences on the problems tested. The authors realize that in this study, the applied literature is not fully optimal. The next limitation is the duration of the interview. Ideally, survey data collection needs to be extended again. The third weakness is the range of the model. A more relevant and actual comparison is needed in identifying aspects or dimensions that affect employee performance to strengthen more effective knowledge insights.

Acknowledgments

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