

Pengaruh Implementasi Teknologi Informasi dan Kompetensi Terhadap Kinerja Pegawai pada Badan Keuangan dan Aset Daerah Kabupaten Penajam Paser Utara

The Influence of Information Technology Implementation and Competence on Employee Performance at the Regional Finance and Asset Agency of North Penajam Paser Regency

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh implementasi teknologi informasi dan kompetensi terhadap kinerja pegawai pada Badan Keuangan dan Aset Daerah Kabupaten Penajam Paser Utara. Fokus utama studi ini adalah untuk mengidentifikasi dan memahami kontribusi individual serta interaksi kedua variabel independen tersebut dalam menjelaskan peningkatan kinerja di lingkungan pemerintahan daerah. Studi ini dilakukan untuk memberikan wawasan empiris mengenai faktor-faktor kunci yang mempengaruhi produktivitas dan efektivitas aparatur sipil negara dalam mengelola keuangan dan aset daerah. Guna menjawab tujuan penelitian, penelitian ini mengadopsi pendekatan kuantitatif. Data yang digunakan merupakan data primer yang dikumpulkan secara langsung melalui kuesioner yang disebarakan kepada responden. Sampel penelitian ini melibatkan sebanyak 61 pegawai yang bekerja di Badan Keuangan dan Aset Daerah Kabupaten Penajam Paser Utara. Proses analisis data dilakukan dengan menggunakan metode regresi linear berganda, memanfaatkan bantuan perangkat lunak statistik SPSS untuk mengolah dan menginterpretasikan hasil temuan. Hasil penelitian menunjukkan temuan yang signifikan terkait pengaruh kedua variabel independen. Secara individual, baik implementasi teknologi informasi (X1) maupun kompetensi (X2) terbukti memiliki pengaruh yang signifikan dan positif terhadap kinerja pegawai. Secara spesifik, teknologi informasi (X1) menunjukkan nilai signifikansi 0.003 dan koefisien regresi terstandarisasi sebesar 0.371. Sementara itu, kompetensi (X2) menunjukkan pengaruh yang lebih kuat dengan nilai signifikansi 0.000 dan koefisien regresi terstandarisasi 0.555. Hasil uji F memperkuat temuan ini dengan membuktikan bahwa implementasi teknologi informasi dan kompetensi secara simultan (bersama-sama) berpengaruh signifikan terhadap kinerja pegawai. Hal ini ditunjukkan oleh nilai F-hitung yang tinggi sebesar 119.339 dan nilai koefisien determinasi (R²) sebesar 0.805. Implikasi dari nilai R² ini adalah bahwa 80.5% dari total variasi kinerja pegawai dapat dijelaskan secara komprehensif oleh kombinasi teknologi informasi dan kompetensi, menunjukkan model prediksi yang kuat.

Kata Kunci: Teknologi Informasi, Kompetensi, Kinerja Pegawai, Badan Keuangan dan Aset Daerah, Penajam Paser Utara

ABSTRACT

This study aims to analyze the influence of information technology implementation and competence on employee performance at the Regional Finance and Asset Agency of North Penajam Paser Regency. The primary focus of this study is to identify and understand the individual contributions and the interaction of these two independent variables in explaining performance improvements within the local government environment. This research was conducted to provide empirical insights into the key factors affecting the productivity and effectiveness of civil servants in managing regional finance and assets. To achieve the research objectives, this study adopted a quantitative approach. The data utilized was primary data, collected directly through questionnaires distributed to respondents. The research sample comprised 61 employees working at the Regional Finance and Asset Agency of North Penajam Paser Regency. The data analysis process was carried out using the multiple linear regression method, leveraging the assistance of SPSS statistical software to process and interpret the findings. The research results reveal significant findings regarding the influence of both independent variables. Individually, both information technology implementation (X1) and competence (X2) were proven to have a significant and positive influence on employee performance. Specifically, perceived information technology implementation (X1) showed a significance value of 0.003 and a standardized regression coefficient of 0.371. Meanwhile, competence (X2) demonstrated a stronger influence with a significance value of 0.000 and a standardized regression coefficient of 0.555. Furthermore, the F-test results reinforced these findings by demonstrating that information technology implementation and competence simultaneously have a significant influence on employee performance. This is evidenced by a high F-count value of 119.339 and a coefficient of determination (R²) of 0.805. The implication of this R² value is that 80.5% of the total variation in employee performance can be comprehensively explained by the combination of perceived information technology implementation and competence, indicating a robust predictive model.

Keywords: Information Technology, Competence, Employee Performance, Regional Finance and Asset Agency, North Penajam Paser Regency

INTRODUCTION

Employee performance is one of the main indicators in assessing the success of an organization (Gupta, 2024), including the Regional Finance and Assets Agency (BKAD) of North Penajam Paser Regency. Based on BKAD's 2023 annual report, the task completion rate in the field of regional financial management reached 85% of the set target. This is reflected in the data on the accuracy of the completion of annual financial statements which has increased where a report from the Financial Audit Agency (BPK) states that the BKAD report of North Penajam Paser Regency is included in the WTP (Reasonable Without Exception) category.

One of the factors that is suspected of supporting the performance of BKAD employees is the use of information technology (IT), considering that all regional asset and financial management has used digital technology. In addition, internal surveys show that 80% of employees have adequate ability to use technological devices that support government completion. This condition confirms the importance of IT in order to encourage the achievement of optimal performance (Jiang *et al.*, 2023). The use of IT not only speeds up the completion of tasks, but also improves the accuracy of the data generated. Previous research, such as that conducted by Adyaksana *et al.*, (2024) and Wade *et al.*, (2024) shows that IT has a significant influence on employee performance because it can reduce the risk of errors and speed up work processes.

In addition to IT, competence is another important factor that can affect employee performance. Competencies, which include knowledge, skills, and work attitudes, help employees perform their duties efficiently and effectively. Employees with high competence are better able to adapt to changes in technology and job demands, resulting in optimal performance. Research by Poovathingal and Kumar (2018) It shows that competence has a significant contribution to performance, especially in technology-based organizations. On the other hand, the results of the study prove that competence does not have a significant effect on employee performance. For example, research at the South Sulawesi Provincial Industry Office found that competence does not

have a significant effect on employee performance (Nurlindah and Rahim, 2018). In addition, the study conducted Holiday (2021) show that competence has a positive but not significant effect on the performance of the Employee. These findings indicate that there is still an inconsistency in the relationship between competencies and employee performance.

This research offers *novelty* by conducting a simultaneous study of the influence of information technology and competence on employee performance in the government environment, especially in the BKAD of North Penajam Paser Regency. In addition, this research focuses on the BKAD of North Penajam Paser Regency, a strategic institution in the management of regional assets and finances, but it is rarely the subject of academic studies.

This research is feasible because of the importance of understanding the factors that affect employee performance holistically, including contextual variables such as information technology and competencies. The results of this research are expected to make a practical contribution to the BKAD of North Penajam Paser Regency in improving organizational performance, as well as providing theoretical insights for the development of related research.

RESEARCH METHODS

This study uses a quantitative research design. Quantitative research design is an approach used to measure and analyze the relationship between numerically determined variables (Sekaran and Bougie, 2017). In this study, a quantitative approach was used to test the influence of information technology and competence on employee performance. This study aims to obtain statistically analyzeable data to find the cause-and-effect relationship between independent and dependent variables. The use of quantitative design allows researchers to objectively test hypotheses and come to generalizable conclusions (Little *et al.*, 2024).

This research was carried out at the Regional Finance and Assets Agency (BKAD) of North Penajam Paser Regency, which is located at Jl. Korpri No.KM.9, Nipah-Nipah Village, Penajam, North Penajam Paser

Regency, East Kalimantan. The selection of this location is based on the consideration that BKAD is a government agency that manages regional finances and assets, so it is very relevant to study how information technology and the work environment affect the performance of employees in the government sector. The research was conducted for 1 month, from May 10 to June 10, 2025 which included the data collection process through questionnaires and data analysis.

The population in this study includes all employees at the Regional Finance and Assets Agency (BKAD) of North Penajam Paser Regency, which totals 81 people. The population consists of employees with the status of State Civil Apparatus (ASN) and non-ASN. By taking the entire population as the object of the research, this approach allows researchers to obtain comprehensive data without missing any elements. The use of this entire population provides a comprehensive picture of the conditions, opinions, or phenomena studied in the BKAD environment.

In this study, although the initial target used a saturated sampling method for 81 employees of the Regional Finance and Asset Agency of North Penajam Paser Regency, only 61 questionnaires were successfully collected and used for analysis, resulting in a response rate of 75.3%. This *phenomenon of non-response*, which amounted to 20 questionnaires (24.7%), was caused by various factors such as respondents' busyness and respondents unwillingness to participate in the study. Nevertheless, the sample size of 61 respondents collected was still considered adequate and statistically representative for multiple linear regression analysis, ensuring the validity of the research findings despite limitations in data collection.

Data Analysis Techniques

Data analysis was carried out using multiple linear regression analysis. The

multiple linear regression model used in this study to analyze the influence of competence and information technology on employee performance can be formulated as follows:

$$Y=a+bX_1+bX_2+e$$

Where:

Y = Employee Performance
(Dependent Variable)

X₁ = Information Technology

X₂ = Competence

a = Constant, i.e. the value of Y if X is equal to 0.

b = Regression coefficient, indicating the magnitude of the change in the value of Y

for each change one unit of value X.

e = *Error term* (other factors outside the model that affect Y).

RESULT

Regression Analysis

This test is carried out to determine the influence exerted by each independent variable on the bound variable and considers the other independent variables constant (Gujarati, 2003). The zero hypothesis used is as follows:

H₀: No significant influence of independent variables on dependent variables

H_a: There is a significant influence of independent variables on dependent variables

The significance of the influence can be estimated by comparing the significance of the P value. If the P value is less than 0.05 then H₀ is rejected and H_a is accepted, which means that the independent variable individually affects the dependent variable. Full test results can be seen in the following table:

Table 1. Test Results t

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.411	2.414		1.827	.073
	Information Technology (X1)	.349	.111	.371	3.147	.003
	Competencies (X2)	.684	.145	.555	4.712	.000

a. Dependent Variable: Employee Performance (Y)
Source: Output SPSS.25 (2025)

The equations that can be formed in multiple linear regression analysis are as follows

$$Y = 4.411 + 0.371X_1 + 0.555X_2 + 2.414e$$

Based on the above equation, it can be concluded that the following things can be concluded

4.411 (Constant or *Intersep*). This value indicates the average value of Y when all independent variables (X1 and X2) are zero, then the employee's performance remains 4,411.

0.371X1 (Regression Coefficient for X1). A coefficient of 0.371 means that for every one unit increase in Information Technology (X1), Performance (Y) is expected to increase by 0.371 units, assuming the Competency variable (X2) is kept constant.

0.555X2 (Regression Coefficient for X2). A coefficient of 0.555 means that for every one unit increase in Competency (X2), Performance (Y) is expected to increase by 0.555 units, assuming variables.

Based on the results of the t-test in Table 1, we can evaluate the influence of each independent variable (Information Technology and Competence) on Employee Performance (Y) individually. The criterion used is that if the P value < 0.05, then H0 is rejected and Ha is accepted, which means that the independent variable individually affects the dependent variable.

Based on the test results, it can be concluded that Information technology has a significance of 0.003 smaller than 0.05, so H0 is rejected and Ha is accepted. This means that Information Technology (X1) individually has a significant influence on Employee Performance (Y). The regression coefficient of

0.371 (*Standardized Coefficients*, B) shows that every one unit increase in Information Technology will increase Employee Performance by 0.371 units, assuming Competency remains constant.

The test results provide evidence that there is a significant influence between Competency (X2) on Employee Performance (Y). Since the Sig. value for Competency (0.000) is less than 0.05, H0 is rejected and Ha is accepted. This means that Competencies (X2) individually have a significant influence on Employee Performance (Y). The regression coefficient of 0.555 (*Standardized Coefficients*, B) shows that every one unit increase in Competency will increase Employee Performance by 0.555 units, assuming Information Technology remains constant.

DISCUSSION

The Influence of Information Technology Implementation on Employee Performance

Statistical analysis shows that the implementation of information technology has a significant influence on the performance of employees at the Regional Finance and Assets Agency of North Penajam Paser Regency. With a significance (*p-value*) of 0.003, which is much smaller than the threshold of 0.05, the null hypothesis (H0) is rejected and the alternative hypothesis (Ha) is accepted. This empirically confirms that the application of information technology (X1) individually does contribute positively and significantly to improving employee performance (Y). The regression coefficient of 0.371 indicates that an increase in one unit in the use of information technology can improve employee performance by 0.371 units, assuming that the competency variable is maintained.

This result is very relevant to the theories presented in chapter II, in particular Theory *Technology Acceptance Model* which emphasizes the importance of user perception. When employees have a positive perception of the implementation of information technology, both in terms of ease of use and usefulness in supporting their tasks, the intention to use it will increase. Availability of resources, such as adequate work facilities and supporting technology (Robbins and Judge, 2016). is one of the important factors in supporting employee performance (Safrijal *et al.*, 2016). In institutions such as BKAD that processes regional financial and asset data, sophisticated and relevant technologies, such as modern financial management information systems, are essential to improve work efficiency and accuracy, enable employees to work faster and reduce the risk of errors. Positive perceptions of these tools drive optimal adoption and utilization, which in turn improves performance.

The correlation between these results and the respondent profile is also worth looking at. The majority of respondents in this study are in the productive age range (25–45 years) with a dominant background in Bachelor's education (S1), and the majority work as staff who are direct users of daily information systems. This characteristic shows that most employees have a relatively high level of adaptation to new technologies and an adequate understanding of technology-assisted work processes. Diverse work experience, from 1-5 years to more than 10 years, also indicates that there is a mix of employees who are new to the system and employees who are already proficient in using it, creating an environment conducive to the acceptance and utilization of information technology as a whole. The positive perceptions that emerge from this demographic group are important factors in explaining why the implementation of technology correlates with better performance.

The results of this study are in line with various previous studies that show that the use of information technology can significantly affect employee performance. For example, research conducted by Zunaidi, Bakri, and Bidol (2024), as well as Astuti *et al.*, (2024) and Rahman *et al.* (2024) who consistently found that the optimal use of information technology

can improve the work efficiency of employees and positively affect their performance in the government sector. This consistency reinforces the validity of the finding that positive perception and the use of information technology are key to improving performance.

The significance of the influence of information technology implementation implies that further investment and development in infrastructure and information technology applications is very important for the Regional Finance and Assets Agency of North Penajam Paser Regency. It is important to remember that it is not only the availability of technology, but also how it is perceived and integrated and optimally utilized by employees in carrying out their duties. Improved access, user training focused on convenience and benefits, and ongoing system updates can be key strategies to continue to drive employee performance.

The results of this study provide strong empirical evidence that information technology, through the positive perception of its employees, is not just a supporting tool, but the main driver of performance in government agencies. Therefore, the recommendations that can emerge from these findings are the importance of policies that support the development and maintenance of adaptive information systems, as well as ongoing training programs to ensure that employees can maximize the potential of technology to improve the efficiency and quality of public services.

The Influence of Competency on Employee Performance

The results of statistical analysis clearly show that competence has a significant influence on the performance of employees at the Regional Finance and Asset Agency of North Penajam Paser Regency. With a significance value (p-value) of 0.000, which is well below the threshold of 0.05, the null hypothesis (H0) is rejected and the alternative hypothesis (Ha) is accepted. This conclusively confirms that competencies (X2) individually contribute positively and significantly to the improvement of employee performance (Y). The standardized regression coefficient of 0.555 indicates that every one unit increase in competency will increase employee

performance by 0.555 units, assuming that the information technology variable is maintained.

These findings are in line with various theories of human resource management that highlight the importance of competence in achieving superior organizational performance. Employee competence is one of the crucial factors in determining a person's performance at work (Kruyen dan Van Genugten, 2020). Competencies include job-relevant knowledge, technical and non-technical skills, and work attitudes that support productivity. In the context of the Regional Finance and Assets Agency (BKAD), employees who have in-depth knowledge of financial regulations, asset management, and administrative procedures are able to carry out their duties well. Skills, such as data analysis skills, the use of information technology, and effective communication, also support work efficiency. Additionally, a positive work attitude, such as discipline, dedication, and commitment, creates a productive work environment. Employees with adequate competence tend to be better able to face work challenges, including complex and dynamic situations (Kunzelmann *et al.*, 2024). Conversely, a lack of competence can hinder task completion and lower the quality of work results. Therefore, the development of employee competencies through training, *Workshop*, and technical guidance is very important to be carried out, especially in institutions like BKAD which require high accuracy and accountability in carrying out their duties.

Associated with the respondent profile, the dominance of employees with a Bachelor's (S1) education and significant work experience (especially >10 years) strongly support these findings. A higher education background provides a strong knowledge base, while long work experience is often associated with an accumulation of deep skills and expertise. The majority of respondents who are of productive age (25–45 years) also indicate that they are in a phase where the development and utilization of competencies is optimal. The dominant position of staff (67.2%) indicates that improving competence at the executive level has a direct and wide impact on the agency's operational performance. These respondent profiles collectively create an environment in which the improvement of individual

competencies directly correlates with the improvement in overall performance.

The results of this study are in line with the research conducted by Asniaty, Nurbeti, and Bakri (2023) that high human resource competence positively contributes to improving employee performance. Competence is a combination of knowledge, skills, attitudes, and behaviors that a person needs to carry out a certain task effectively. Han (2024) explains that competencies include the basic characteristics of individuals that relate to work effectiveness in a variety of situations. These competencies include not only technical skills, but also aspects such as interpersonal skills, emotional intelligence, and the ability to adapt to changes that occur in the work environment. This shows that competence is multidimensional and involves more than just the technical skills gained from formal education.

The significant influence of competence indicates that investment in employee competency development is a strategic key for the Regional Finance and Assets Agency of North Penajam Paser Regency. Structured training programs, career development, job rotations, and *mentoring* are some of the ways to improve employee skills and knowledge. With more competent employees, agencies will be better prepared to face challenges, optimize the use of technology, and ultimately, provide better services to the community.

The results of this study provide strong empirical evidence that employee competencies are the main drivers of performance, even assuming information technology remains constant. This confirms that the organization must continuously invest in the capacity development of its human resources. The recommendation that can emerge from these findings is the need to prepare a sustainable and targeted competency development program, which is tailored to the specific needs of each position and strategic objectives of the Regional Finance and Assets Agency.

The Effect of Information Technology Implementation and Competence on Employee Performance

The results of the F test convincingly show that the implementation of information technology (X1) and competency (X2) simultaneously or together has a significant influence on the performance of employees (Y) at the Regional Finance and Assets Agency of North Penajam Paser Regency. The very high F-calculation value, which is 119,339, with a significance value (p-value) of 0.000 (as seen in Table 4.11 in the previous data), confirms that the regression model used is very good in explaining variations in employee performance. This means that these two independent variables, when considered together, have substantial power to predict or influence performance levels.

These findings are in line with the concept of human resource management that performance can be influenced by various factors such as individual factors (employee competence, work motivation, physical and mental health). Other factors that can affect performance are organizational factors (leadership style, organizational culture, availability of resources). In addition, performance can also be influenced by environmental factors (government policies, social interaction on the environment and political and economic stability) (Robbins and Judge, 2016).

Theoretically, the relationship between information technology (IT) and competency simultaneously on employee performance can be explained through the concept of strategic alignment or a systems approach (Croteau and Raymond, 2004). IT and competencies are not standalone entities in influencing performance; Instead, they interact and complement each other to produce greater impact. Employees with high competence will be more effective in adopting, using, and maximizing the potential of available information technology. Employees are not only able to operate software or hardware, but also understand how IT can be integrated into work processes to improve efficiency, accuracy, and decision-making (Madaki, Ahmad, and Singh, 2024). Conversely, sophisticated and accessible IT will empower competent employees to work more productively, reduce manual workloads, and allow them to focus on tasks that require critical thinking and specific skills. Optimal performance is often achieved when there is a

synergy between the individual's abilities (competencies) and the tools they use (information technology).

Empirical support for this simultaneous relationship has also been widely found in previous research. Studies by Sun and Jung (2024), for example, show that together, the use of information technology and human resource competencies have a significant influence on organizational performance. Similarly, research by Nasution et al. (2024) in the context of local government found that the combination of the use of accounting information systems and the competence of apparatus has a positive and significant effect on the quality of financial statements, which are performance indicators. Furthermore, Khunaini et al. (2023) emphasized that improving employee performance in the digital era requires the simultaneity between technology adoption and the development of digital skills and other core competencies. These findings collectively reinforce the argument that organizations that invest in both aspects, namely the provision of adequate information technology and the improvement of the competencies of their employees, will achieve substantial performance improvements.

The existence of this simultaneous significant influence has important implications for the management at the Regional Finance and Assets Agency of North Penajam Paser Regency. Performance improvement strategies should not focus on just one aspect, but must integrate information technology development with employee competency improvement. Investing in one factor without paying attention to the other may not result in optimal performance improvements. Instead, a holistic approach that aligns technology investments with human resource development programs will be much more effective. The results of this study provide empirical evidence that the combination of information technology and competence is the main driver of employee performance in the agency. It is important for the Regional Finance and Asset Agency to develop policies and programs that simultaneously encourage the optimal use of information technology and sustainable competency development for all its employees. This will ensure that agencies can continue to adapt to the demands of the times, improve

operational efficiency, and ultimately, provide better quality public services.

CONCLUSION

The partial implementation of information technology has been proven to have a significant and positive influence on employee performance. This shows that the better the implementation and utilization of information technology, the higher the performance achieved by employees.

Competency also partially has a significant and positive influence on employee performance. This indicates that the improvement of employees' knowledge, skills, and abilities directly contributes to the improvement of their performance.

Simultaneously, the implementation of information technology and competencies has been proven to have a significant effect on employee performance. This suggests that when these two factors work synergistically, they have great power in explaining and driving variation in employee performance. This research model shows a very high predictive ability in explaining employee performance.

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