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Implementation of Soft Competency through Education and Training as well as Work Experience on the Quality of Financial Reports in the Government of Mamuju Regency

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Abstract

Soft competency is a competence that is closely related to the ability to manage work processes, relationships between people, and build interaction with others. The study uses a quantitative survey to examine the behavior of an employee or group of employees in producing the expected quality of financial statements. The research conducted at the Mamuju Regency Government, with the implementation of the study starting in September 2019 until October 2019, the population includes all employees compiling financial statements in the Mamuju Regency Government. Amounting to 64 people, data collection techniques carried out by observation, interviews, and documentation, data analysis methods used in this study, according to the level of accurate statistics. Training, work experience, and quality of financial statements have a positive but not significant effect on the soft competence of employees in the Mamuju Regency Government. It is recommended to the Government of the Mamuju Regency to improve the quality of training based on an analysis of training needs and adjust it to the training model that followed

Keywords: Soft Competency, Training, Work Experience, Financial Statements, Indonesia

1. Introduction

The state in carrying out its functions as a government institution functioning as a unitary organization, the central and regional governments in carrying out their activities based on laws and regulations. As an institution that manages

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public funds, the government must be able to take responsibility for financial management through its financial statements (Mardiasmo, 2009).

The phenomenon of the development of the public sector in Indonesia includes demands for the quality of government financial reports. The central government in giving awards to local governments shows an increase in the variety of financial statements from year to year. The central government provides incentive funds to the regions for improving and improving the quality of regional financial reports with the opinion indicator of the Supreme Audit Board (Badan Pemeriksa Keuangan (BPK)). BPK's opinion on the results of the examination of local financial statements still used as a reference for the quality of government financial reports; this condition requires the central and regional governments to provide information on their activities and performance to the public.

Local government financial reports are an interesting phenomenon to study. The number of corruption cases and the results of audits by the BPK a small portion obtained Fair without Exception (Wajar tanpa Pengecualian (WTP)) even some regions received an opinion Disclaimer or did not provide an opinion indicating that many local government financial reports presented using deviant data or misstatements. Accidental errors based on Government Accounting Standards include several things, namely 1) errors in data collection and processing which are the source of the preparation of financial statements, 2) unreasonable accounting estimates arise from carelessness or misinterpretation of facts; 3) mistakes in applying accounting principles related to the amount, classification, method of presentation or disclosure (Putri, 2015).

In meeting financial reporting quality standards, the role of employees in business management in local governments in reporting and managing financial matters is urgent (Wahyuningsih et al., 2019). Also, the application of information technology advances, and the process of preparing financial statements will produce better quality financial reports. Thus, the use of human resources and the application of technology are essential in determining the quality of financial reports, both the central and regional governments. It must recognize that human resources in an organization have significance with work in organizations. Human resources as the driving force of an organization must have specific competencies based on job needs, performance determined in achieving company goals (Bin Tahir & Rinantanti, 2016).

At present, various problems of state civil apparatus resources at the central and regional governments have long emerged. However, policymakers ignore this. In several conditions, politicians tend not to pay attention to the suitability of job competencies with the apparatus that occupies them (A'yun et al., 2017). In the scope of government, so far, the development of skills has focused on developing apparatus resources through education and training (Pendidikan dan Pelatihan (Diklat)). So now, education and training are still considered the right way to achieve and realize the competency standards required by an apparatus office. Education and Training as an effort to overcome one of the problems of apparatus resources based on a study from PKK LAN, namely the competence and performance of local government officials, is still meager.

Government Regulation Number 101 of 2000 concerning Education and Training for Civil Servants states that education and training aim to improve competence (knowledge, expertise, skills, and attitudes) to be able to carry out tasks in a professional manner. The purpose of education and training based on these rules is to increase knowledge, skills and attitudes to be able to carry out structural positions in a professional manner based on the personality and ethics of Civil Servants following the needs of agencies, creating apparatus as a reformer and glue of national unity and integrity, strengthening attitudes and enthusiasm community service is oriented to service and community empowerment, creating a shared vision and dynamic mindset in carrying out the tasks of public command and development for the realization of good governance (Dartha, 2010).

Realizing this requires structured education and training according to needs based on expertise and skills. Education and training carried out to refresh and improve soft competency that is owned by employees so that it can be applied well in carrying out its main tasks and functions. By increasing soft skills, employees can overcome various problems quickly and precisely so that employee performance can improve, including in producing quality reports.

Workability and employee performance as a reflection of the application of soft competency can also see from the length of time the employee has been carrying out work. Experience is the best teacher of a saying that is still valid today, especially the application of soft competencies at work. Experience shows the level of mastery of emotions, skills, and understanding of each problem at work, and employee attitudes and ethics. Adequate work experience will

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assist employees in completing work. Excellent work experience provides expertise and work skills based on the length of time in carrying out the work (Nitisemito, 2000; Kanto et al.; Umanailo et al.).

The application of soft competency in the preparation of local government financial reports is a necessity in producing adequate financial report quality. The certificate of soft competency will be optimal if the condition is improved. Mild competency improvement can be made through education and training gradually and continuously. The increase then collaborates with adequate work experience so that the soft competency of employees will be better.

2. Method

The study uses a quantitative survey to examine the behavior of an employee or group of employees in producing the expected quality of financial statements. This study uses a questionnaire as a data collection tool. The research conducted at the Mamuju Regency Government, with the implementation of the study starting in September 2019 until October 2019, the population includes all employees compiling financial statements in the Mamuju Regency Government. Amounting to 64 people, coming from the Regional Financial Management Agency, the Regional Secretariat, the Regional Development Planning Agency, the Treasurer Expenditures, Treasurer Revenues are civil servants or non-civil servants. Because the total population is less than 100 people, the technical sampling used is totality sampling, so the number of samples is equal to the total population. Data collection techniques carried out by observation, interviews, and documentation. Data analysis methods used in this study, according to the level of accurate statistics, can be divided into two, namely descriptive statistics and statistical inference.

3. Results

3.1 Education and Training

From the instruments used in the study, it showed three indicators of education and training variables with ten statements, namely 1) education and training needs; 2) the benefits of education and training; 3) presenters of education and training; 4) education and training methods. Quantitatively, the distribution of respondents' responses to education and training variables illustrated in the following table.

Table 1. Distribution of Respondents' Answer Distribution

Descriptive Statistics					
	N	Minimum	Maximum	Sum	Mean
No.1	64	1.00	4.00	140.00	2.1875
No.2	64	1.00	4.00	229.00	3.5781
No.3	64	2.00	4.00	214.00	3.3438
No.4	64	2.00	4.00	212.00	3.3125
No.5	64	1.00	4.00	227.00	3.5469
No.6	64	1.00	4.00	195.00	3.0469
No.7	64	1.00	4.00	171.00	2.6719
No.8	64	2.00	4.00	204.00	3.1875
No.9	64	2.00	4.00	223.00	3.4844
No.10	64	2.00	4.00	213.00	3.3281
No.11	64	1.00	4.00	184.00	2.8750
No.12	64	2.00	4.00	192.00	3.0000
Total	64	30.00	48.00	2404.00	37.5625
Valid N (listwise)	64				

Source: Processed Results Data Statistics V17, 2019

Based on Table 1, the data obtained from observations of 2,404 ideal scores on this variable are $4 \times 12 \times 64 = 3,072$, where 4 is the highest answer score, 12 is the number of statement items, and 64 is the number of respondents. The total percentage score of the variable is $2,404 / 3,072 \times 100$ percent = 78.26 percent. Thus the response of respondents to the education and training of employees compiling financial statements in the Government of Mamuju Regency is

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in a good category (78.26 percent). While the percentage score of the education and training indicator displayed in table 2 below:

Table 2. Interpretation of Training Variable Score Indicators

No	Indicator	$\sum X$	Ideal Score	Percentage
1	Training Needs	768	583	75,91
2	Benefits of Training	768	634	82,55
3	Training of Trainers	768	598	77,86
4	Training Method	768	589	76,69

Source: Data processed, 2019

Based on Table 2 that the indicators of training benefits have a percentage of 82.55 percent, several signs of education and training, Mamuju regency government employees consider education and training must be able to provide benefits to increase employee knowledge, increase employee skills, and the impact on the implementation of basic tasks and functions of employees in work activities. Every work given to employees must accompany by understanding, knowledge, and skills in carrying out basic tasks and duties of employees so that in completing work, choosing work must take precedence as well as the opportunity for employees to provide input and advice to the leadership so that employees feel an increase in knowledge and skills gained from training can contribute significantly to work.

3.2 Work experience

The instruments in this study show that work experience variables grouped into four indicators with 12 statements, namely 1) the length of work time; 2) level of knowledge and skills; 3) degree of mastery of work; 4) type of work. In general, the description of research results on work experience variables illustrated in the following Table 3.

Table 3. Descriptive Statistics of Work Experience Variables:

Descriptive Statistics					
	N	Minimum	Maximum	Sum	Mean
No.1	64	2.00	4.00	212.00	3.3125
No.2	64	1.00	4.00	196.00	3.0625
No.3	64	2.00	4.00	215.00	3.3594
No.4	64	1.00	4.00	182.00	2.8437
No.5	64	2.00	4.00	202.00	3.1562
No.6	64	1.00	4.00	199.00	3.1094
No.7	64	1.00	4.00	202.00	3.1562
No.8	64	1.00	4.00	184.00	2.8750
No.9	64	1.00	4.00	191.00	2.9844
No.10	64	1.00	4.00	196.00	3.0625
No.11	64	2.00	4.00	207.00	3.2344
No.12	64	2.00	4.00	201.00	3.1406
Total	64	30.00	47.00	2387.00	37.2969
Valid N (listwise)	64				

Source: Statistical processed data V17, 2019

Based on Table 3, information about the work experience of Mamuju Regency Government employees obtained. The ideal score of this variable is $4 \times 12 \times 64 = 3,072$, where 4 is the highest answer score, 12 is the number of statement items, and 64 is the number of respondents. The total percentage score of the variable is $2,387 / 3,072 \times 100$ percent = 77.70 percent. Thus the value of employee work experience in the Mamuju Regency Government based on respondents' responses was 77.70 percent than expected (100 percent). In contrast, the percentage score from the indicators of work experience Mamuju District Government employees seen in Table 4 below. Indicators of work

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duration focused on the length of service of employees, rotation of employee placements during the work period, and the range of time employees are involved in the preparation of financial statements. The application of the length of the work indicator obtained the respondent's responses of 81.12 percent of the expected 100 percent.

The level of knowledge and skills as an indicator of work experience focused on employee mastery of legal and legislative provisions regarding regional financial management, educational background, and understanding of local financial management systems and procedures. Indicators of employee knowledge and skills in the Mamuju Regency Government based on respondents' responses in this study amounted to 75.91 percent of the expected 100 percent.

Indicators of job mastery level in assessing an employee's work experience are focused on the skills of employees in operating financial management information systems, the ability of employees to detect errors in the collection of financial statement data, and the ability of employees to solve problems that arise in carrying out work. Indicators of mastery of action that occurred in the Mamuju Regency Government based on respondents' responses in this study amounted to 75.13 percent of the expected 100 percent. This result indicates that the respondent considers the ability of employees to operate financial information systems; the ability to detect errors and the ability to solve problems is still quite adequate. Indicators of the type of work in determining and assessing an employee's work experience focused on the employee's knowledge and understanding of the structure of financial statements, knowledge of the basic principles of government accounting, and the ability to read and understand financial statements. The indicator of the type of workers employed by employees in the Mamuju Regency Government based on the responses of respondents in this study was 78.65 percent of the 100 percent expected. Generally, respondents consider the employees in the Mamuju Regency Government to be sufficient in terms of preparing financial reports when viewed from one's work experience. Means that someone who has worked in the area of regional financial management for two years is considered sufficient and capable of preparing financial reports and has competence.

3.2 Soft Competence

The instrument used in the study showed that the weak competency variable grouped with four indicators with twelve statements, namely 1) self-confidence; 2) mutual trust; 3) communication skills; 4) ability to work in teams, in general, a description of the results of research on the soft variables of employee competencies illustrated in table 4.

Table 4. Descriptive Statistic Variables Soft Competencies:

Descriptive Statistics					
	N	Minimum	Maximum	Sum	Mean
No.1	64	1.00	4.00	185.00	2.8906
No.2	64	2.00	4.00	207.00	3.2344
No.3	64	2.00	4.00	208.00	3.2500
No.4	64	1.00	4.00	216.00	3.3750
No.5	64	2.00	4.00	227.00	3.5469
No.6	64	2.00	4.00	216.00	3.3750
No.7	64	2.00	4.00	200.00	3.1250
No.8	64	2.00	4.00	211.00	3.2969
No.9	64	1.00	4.00	195.00	3.0469
No.10	64	1.00	4.00	201.00	3.1406
No.11	64	2.00	4.00	202.00	3.1562
No.12	64	1.00	4.00	200.00	3.1250
Total	64	29.00	47.00	2468.00	38.5625
Valid N (listwise)	64				

Source: Statistical processed data V17, 2019

Based on Table 4, the information obtained about the soft picture of employee competencies in the Government of Mamuju Regency. The ideal score on this variable is $4 \times 12 \times 64 = 3,072$, where 4 is the highest answer score, 12 is the number of statement items, and 64 is the number of respondents. The total percentage score of the variable is $2,468 / 3,072 \times 100$ percent = 80.34 percent. The soft competency value of employees in the Mamuju Regency Government

based on respondents' responses was 80.34 percent of the expected (100 percent). This condition illustrates that the soft competence of employees with various factors that influence it is in an encouraging position.

3.3 Quality of Financial Statements

The instrument used in the study shows that the variable quality of financial statements grouped with four indicators with 12 twelve explanations, namely 1) relevant; 2) reliable; 3) can be compared; 4) easy to understand, in general, a description of the results of research on the variable quality of financial statements illustrated in table 5.

Table 5. Descriptive Statistic Variable Quality in Financial Statements

Descriptive Statistics					
	N	Minimum	Maximum	Sum	Mean
No.1	64	2.00	4.00	216.00	3.3750
No.2	64	2.00	4.00	208.00	3.2500
No.3	64	2.00	4.00	214.00	3.3438
No.4	64	2.00	4.00	209.00	3.2656
No.5	64	1.00	4.00	207.00	3.2344
No.6	64	2.00	4.00	212.00	3.3125
No.7	64	1.00	4.00	189.00	2.9531
No.8	64	1.00	4.00	191.00	2.9844
No.9	64	1.00	4.00	191.00	2.9844
No.10	64	2.00	4.00	228.00	3.5625
Total	64	25.00	40.00	2065.00	32.2656
Valid N (listwise)	64				

Source: Statistical processed data V17, 2019

Based on Table 5, information about the quality of financial statements in the Mamuju Regency Government obtained. The ideal score on this variable is $4 \times 10 \times 64 = 2,560$, where 4 is the highest answer score, 10 is the number of statement items, and 64 is the number of respondents. The total percentage score of the variable is $2,065 / 2,560 \times 100$ percent = 80.66 percent. Thus the quality of financial statements in the Mamuju Regency Government based on respondents' responses was 80.66 percent of the expected (100 percent). This condition illustrates the quality of financial statements with various factors that influence them in a quality position.

4. Discussion

4.1 Effect of Education and Training on Soft Competence

The majority of employees answered, agree, and strongly agree. The four indicators of education and training variables, symbols of education, and training benefits received good responses from respondents (82.55 percent). While the lacking sign response from respondents was the need for education and training (75.91 percent), these results inform the implementation of education and training should consider the benefits of employee participation in job sustainability. In a sense, the leadership in assigning an employee to attend training must refer to the importance of training in the implementation of work.

The results showed that training had a positive but not significant effect on increasing the soft competence of employees at the Government of Mamuju Regency. The profound influence of education and training on fitness is because most training courses attended by employees are technical training that increases technical skills related to the field of work. Professional training directed at improving employee knowledge and skills, which will have an impact on increasing employee confidence. But on the other hand, with a limited training budget and there is no control over the dissemination of information and knowledge from employees who have followed the training to other employees, causing a gap in knowledge and skills between employees-influenced by the distribution of employees following uneven technical training.

One of the aims of the training is to change employee attitudes and behaviors towards being productive. When associated with soft skills indicators used in research, an employee will be more productive if he has a supportive view

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such as having confidence, mutual trust with colleagues can communicate to convey ideas and delegation to his subordinates and the ability and willingness to work in teams (Simamora).

4.2 Effect of Work Experience on Soft Competence

Based on respondents' answers on work experience variables, it concluded that the majority of employees answered agree and strongly agree. To the four indicators of work experience variables, the length of work indicators obtained functional response categories (81.12 percent). While the symbol of not getting a response from respondents is the level of job acquisition (75.13 percent) is in a sufficient category. These results inform that the length of work is the most influential factor in the soft competence of employees.

1 Work experience is a process of learning, and the development of potential behavior increases both from formal and non-formal education can be interpreted as a process that brings someone to a higher pattern of behavior. An employee who has good work experience will have steady movements, do not hesitate, respond more quickly to signs of work, both problems, and progress in achieving the final results of work, and can work calmly. All of these caused by habits gained from previous work experience, these conditions cause employees to have high self-confidence (Asih).

4.3 Effect of Education and Training on the Quality of Financial Statements

24 The results of the study prove that there is a direct effect of education and training on the quality of financial statements. Shows that the more often employees preparing a business report following a training program, the better the employee's level of understanding of government accounting standards. 22 The results of this study are in line with the results of research conducted (Hardjanto), who found one of the factors influencing the quality of financial statements is an adequate understanding of government accounting standards. A good understanding can only obtain from training, especially for employees who are not from economic backgrounds.

Will spur officials to be more responsible in completing a job, this condition is appropriate (Hamalik) said training and education are related to the improvement of general knowledge and understanding of the environment of human life as a whole and the process of developing knowledge, skills, character, and so on. With an adequate knowledge of regional finance and government accounting standards supported with style, and a better mind will produce a better quality of government financial reports.

4.4 Effect of Work Experience on the Quality of Financial Statements

The results of the study prove there is a direct influence of work experience on the quality of government financial reports. Declares that the better and more prolonged the work experience of an employee can improve the quality of financial statements and conversely the people involved in the preparation of financial statements are new, incompetent in preparing financial reports as a result of lack of work experience can reduce the quality of local government financial reports. The longer and broader a person's work experience, the more skilled they are in carrying out their work and the more perfect their thinking patterns and attitudes in acting to achieve their stated goals (Puspaningsih). There is a partial human resource competency that has a positive and significant effect on the quality of local government financial reports (Pramudyo).

5. Conclusion

Training, work experience, and the quality of financial reports have a positive but not significant effect on the soft competence of employees in the Mamuju Regency Government. Implies that the better and more training that is followed by employees, especially employees who handle the process of preparing financial reports, the soft competency of employees will increase even though the increase is not significant. It is recommended to the Government of the Mamuju Regency to improve the quality of training based on an analysis of training needs and adjust it to the training model that followed, empowering employees who have tremendous and qualified experience placed on jobs that require quality work results.

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