The Cultural Aspects of Organizations and Their Influence on the Performance of Financial Management in the Regional Government of Jambi Province

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Abstract

The Performance of Regional Financial Management (PKD) holds a crucial objective to ensure the achievement of sustainable development and community welfare through a commitment to the principles of good governance as mandated by Law Number 1 of 2022. The aim of this research is to analyze the extent of the influence of organizational culture on the performance of regional financial management in the Provincial Government of Jambi. A quantitative research method was employed, involving a sample of 445 respondents out of a population of 713 individuals. Data analysis utilized the Structural Equation Model (SEM) LISREL from the collected data through research questionnaires. The results of the study indicate that the path analysis measurement and t-value produce a significant influence of organizational culture on the performance of regional financial management. The dimensions of organizational culture that have the most significant influence are stability and attention to detail. The research findings yield a Standard Financial Performance Transformation Model as a novel discovery, where the performance of regional financial management is determined by the dimensions of stability and attention to detail.

Keywords: *Organizational Culture, Financial Management Performance, Standard Financial Performance Transformation Model.*

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A. INTRODUCTION

Financial management within a country is crucial for ensuring the implementation of development, empowerment, and community service, while also serving as a prerequisite for achieving sustainable development goals. Public funds must be managed efficiently and effectively to support poverty alleviation, inclusive economic growth, and environmental protection (Gui-Diby, 2022). Transparency and accountability in national financial management are the foundations of good governance. The public has the right to know how public funds are utilized, and the government has the obligation to be accountable for them.

Good financial management is also a vital tool in preventing the misuse of public funds and corrupt practices. When public funds are managed well, the risks of violations and misappropriation decrease. Well-managed public funds enable the government to provide quality public services to the community, including healthcare, education, infrastructure, and other basic services.

The management of national finances and local finances are closely interrelated because local financial management is a subsystem of the national financial

management system and is a fundamental element in the administration of local government. This interrelation has been regulated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, which includes rules regarding the provision of regional revenue sources in the form of taxes and levies, management of transfers to regions, management of regional expenditures, granting authority to conduct regional financing, and implementation of synergy in national fiscal policies. Regional financial management includes planning, implementation, accounting, accountability, and financial oversight.

Good local governance is greatly determined by the performance of regional financial management. Principles of good governance, such as transparency, accountability, public participation, effectiveness, and strong legal frameworks, are the foundations for creating quality financial management. By applying these principles, the government can ensure that public funds are used wisely to achieve sustainable development goals.

In relation to the performance of financial management in the Provincial Government of Jambi, which is known to be suboptimal in addressing, overcoming, and anticipating organizational issues, this is due to several influencing variables. These variables can be identified from the strategies of financial management in the Provincial Government of Jambi as follows.

1. Inefficient implementation of development projects due to lack of expertise and qualifications in regional financial management.
2. Corruption and misuse of funds due to the lack of transparency and accountability in the selection process.
3. Decline in public trust in the government and its ability to provide quality services.
4. Ineffective distribution of social assistance programs.
5. Limited human resources and expertise in certain fields, leading to the appointment of unqualified individuals.
6. Political intervention and power in the appointment process.
7. Inconsistent rules and regulations, causing confusion and obstacles in the appointment process.
8. Compensation and allowances for regional financial management are still low.
9. Organizational culture and values are still low.

The performance of regional financial management (PKD) as a key actor that ensures public funds are used efficiently, transparently and accountably is greatly influenced by a number of factors, including knowledge, managerial support, human resources and technology, regulations, level of regional autonomy, transparency, accountability , managerial ability, societal pressure, motivation, and work morale (Pring, 2005). Regional governments need to consider these factors to improve good financial management in the regions.

The optimal performance of an organization in regional financial management cannot be separated from Sluyter's (1998) viewpoint, which states that organizational

performance is influenced by internal and external factors, including regulation, organizational culture, motivation, and competency. It is evident that according to this viewpoint, one of the determinants of regional financial management performance is organizational culture. Organizational culture in regional financial management within governmental organizations encompasses beliefs, norms, and work ethics that directly correlate with the activities of regional financial managers. Therefore, conditionally, organizational culture influences the performance of regional financial management.

Organizational culture influences the overall performance of an organization through its impact on the performance of individual employees within the organization. This is exemplified by the research findings of Untung Subagyo, Miyasto, and Idris (2014), which indicate that organizational culture has a positive and significant influence on the performance of individual employees. Similarly, research by Firdaus (2015) also yields similar results, showing that organizational culture affects the performance of government employees, where this influence is determined by (1) organizational mission, (2) organizational functions, (3) organizational core tasks, (4) organizational goals, (5) fundamental concepts of achieving organizational goals, (6) criteria for measuring outcomes, (7) adjustment of strategies for unachieved goals, (8) integration, (9) coordination, (10) performance criteria, (11) performance authority, (12) cooperation, (13) incentives, and (14) sanctions. Firdaus's research concludes that organizational culture in the administration of government bureaucracy is one of the determining factors of the high or low performance of employees in implementing various policies and regional development activities.

The phenomenon regarding the crucial role of organizational culture in government bureaucracy, including in regional financial management, underscores the necessity of a study on the extent of the influence of organizational culture on the performance of regional financial management, particularly in the Provincial Government of Jambi. This study aims to identify a new model to enhance the performance of regional financial management through the improvement of organizational culture aspects.

B. LITERATURE REVIEW

1. Government Management

Financial management is one of the administrative activities aimed at achieving effective and efficient government management. Government management is another term for public management, which is related to the implementation of governmental affairs.

Government management refers to management established within the government apparatus or state apparatus, not only understood as the apparatus of the executive body but also the apparatus of the judiciary or legislative body, both at the central and regional levels (Siagian, 2022).

There are 19 functions of government management according to Supriyanto (2009), seven of which are as follows:

a. Making decisions, from planning, implementation to monitoring or evaluation regarding government governance, whether carried out by the central government or local government;
b. Formulating policies regarding the binding relationships between governments, both central and local governments;
c. Establishing policies for cooperation between the government and the community and authorities to enhance the welfare of the people;
d. Establishing policies to enhance the welfare of the people;
e. Exercising government authority, whether as the head of state, government, or high state institutions;
f. Implementing periodic accountability for budget utilization;
g. Implementing LAKIP (Government Agency Performance Accountability Report) every fiscal year-end.

2. Basic Concepts of Organizational Culture

Organizational culture is defined as the values, beliefs, attitudes, and behaviors held by members (McKenna and Beech, 2000). A similar definition states that organizational culture is the organization's value system and will influence how work is done and how employees behave (Cushway and Lodge, 2000). Organizational culture is also described as a value system believed by all members of the organization, learned, applied, and continuously developed, serving as a package system and serving as a reference for behavior to achieve the organization's established goals (Djokosantoso, 2003).

The influence of organizational culture on organizational members' behavior is so strong that it can: (1) establish boundaries to distinguish from other organizations; (2) shape the organization's identity and the individual identities of organizational members; (3) facilitate organizational commitment more than individual commitment; (4) enhance the stability of social attachment systems; and (5) serve as mechanisms for creating meaning and cultural symbols of organizational culture and controlling the behavior of organizational members (Robbins, 1996).

So, does bureaucratic organizational culture affect the performance of regional financial management? The management of regional finances as an organizational performance process is significantly related to organizational culture. Whatever activities are carried out by financial management officials, they must adhere to the normative rules set by the public organization as a manifestation of public organizational culture.

Robbins (2003) explains that organizational culture has seven main characteristics, namely:

a. Innovation and risk taking. The degree to which employees are encouraged to be innovative and take risks.
b. Attention to detail. The degree to which employees are expected to exhibit precision, analysis, and attention to detail.

c. Outcome orientation. The degree to which management focuses on results or outcomes rather than on the techniques and processes used to achieve those outcomes.
d. People orientation. The degree to which management decisions take into consideration the effect of outcomes on people within the organization.
e. Team orientation. The degree to which work activities are organized around teams rather than individuals.
f. Aggressiveness. The degree to which people are aggressive and competitive rather than easygoing.
g. Stability. The degree to which organizational activities emphasize maintaining the status quo in contrast to growth.

Each characteristic above exists on a continuum, from low to high. Assessing the seven characteristics provides a comprehensive picture of organizational culture.

3. Performance of Regional Financial Management

The management or administration of state finances, including at the local government level, is a structured approach used by the government to plan, allocate, and control the use of public financial resources. Its goal is to achieve efficiency in the use of public funds, as well as to ensure accountability and transparency in the process of managing state finances. Law Number 17 of 2003 concerning State Finances states that "State Finances are all rights and obligations of the state that can be assessed in monetary terms, as well as everything, whether in the form of money or goods, that can be owned by the state in connection with the implementation of those rights and obligations."

The quality of state financial management depends greatly on the performance of officials responsible for financial management activities. In other words, the performance of regional financial management is determined by the performance of its implementing officials. Performance is the achievement or level of ability that employees must reach in carrying out their duties according to predetermined conditions, which include: (1) setting performance standards; (2) assessing actual performance in relation to standards, (3) providing feedback with the aim of motivating to eliminate performance decline (Dessler, 2005).

Based on Dessler's concept of performance, a conceptual definition of regional financial management performance can be formulated as a series of tasks and outcomes of regional financial management officials regarding financial planning, budgeting, public expenditure, public revenue, as well as monitoring and evaluation revealed through the establishment of regional financial performance standards, assessment of regional financial performance, and feedback on regional financial performance.

C. METHODS

A quantitative paradigm was chosen to examine the influence of organizational culture on the performance of regional financial management in the Provincial

Government of Jambi in order to obtain objective and independent analysis results. Data on organizational culture and the performance of regional financial management were obtained through the distribution of questionnaires involving a sample of 445 respondents from a population of 713 officials responsible for regional financial management within the Provincial Government of Jambi. The questionnaire given to respondents contained a list of questions organized based on indicators of each variable under study.

Table 1. Operationalization of Variables

Variables	Dimensions	Indicators
Organizational Culture	Innovation and risk taking	- Innovation capability - Intelligence in finding solutions - Courage to take risks
	Attention to detail	- Accuracy - Precision - Caution
	Outcome orientation	- Achievement of results - Benefits of results - Impact of results
	People orientation	- Individual interests - Group interests - Environmental interests
	Team orientation	- Understanding - Togetherness - Collaboration
	Aggressive-ness	- Increased effectiveness - Improved quality - Enhanced performance
	Stability	- Adaptation to societal developments - Adaptation to social changes - Adaptation to environmental changes
Performance of Technical Implementation Officials in Regional Financial Management (PKD) Activities	Setting standards for regional financial performance	- Principles of setting performance standards - Procedures for setting performance standards - Technical aspects of setting performance standards - Coordination in setting performance standards
	Assessment of actual regional financial performance	- Quantity of performance results - Quality of performance results - Benefits of performance results - Performance reporting
	Feedback on regional financial performance	- Performance evaluation - Stakeholder coordination - Follow-up - Enforcement of rules

Source: Robbins (2003); Dessler (2005)

The data generated from the questionnaire are then analyzed quantitatively using Structural Equation Models Analysis (SEM), from which Confirmatory Factor Analysis (CFA) will be obtained. The results of CFA serve as the basis for further research findings and provide the analytical framework to develop new concepts.

D. RESULTS AND DISCUSSION

1. Financial Management of Jambi Province

Jambi Province covers an area of 49,026.579 square kilometers, which is divided into land and water areas. In addition to comprising nine districts and two cities, administratively, Jambi Province includes 144 sub-districts and 1,562 villages. Based on data from 2022, the population of Jambi Province is estimated to be 3,631,136 people, while in 2020, the population of this province was recorded at 3,548,288 people. This indicates that there has been a population growth of 1.33 percent per year during the period of 2020-2022. In terms of regional finances, the Jambi Provincial Government experienced fluctuations in local revenue during the period from 2019 to 2022. Similar conditions also occurred in expenditure realization.

Table 2. Realization of Local Revenue and Expenditure of Jambi Province Year 2019-2022 (in Thousand Rupiah)

No	Types of Revenue	2019	2020	2021	2022
1	Local Own-source Revenue (PAD)	1.651.089.944	1.535.183.486	1.834.431.187	1.780.655.106
2	Equalization Fund/Transfer Funds	2.896.753.807	2.849.121.393	2.879.979.691	2.400.282.707
3	Other legitimate revenues	27.349.099	16.319.493	2.313.526	34.371.191
Total Revenue		**4.575.192.850**	**4.400.624.372**	**4.725.724.403**	**4.215.309.004**
No	**Types of Expenditure**	**2019**	**2020**	**2021**	**2022**
1	Indirect Expenditure	2.933.832.839	2.986.488.749	3.076.441.762	3.194.389.455
2	Direct Expenditure	1.890.533.512	1.443.904.002	1.312.857.924	1.601.457.455
3	Regional Financing	420.323.430	390.555.051	727.979.765	2.206 531
Total Expenditure		**5.244.689.781**	**4.820.947.802**	**5.116.279.454**	**4.798.053.443**

Source: Jambi Province in Figures Year 2023

In accordance with Law Number 23 of 2014 concerning Regional Government, Government Regulation Number 12 of 2019 concerning Regional Financial Management, and Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, the Jambi Provincial Government enacted Regional Regulation Number 6 of 2023 concerning Regional Financial Management as a reference for planning and budgeting, implementation and accountability of regional finances.

Regional Regulation of Jambi Province Number 6 of 2023 positions the Governor as the authority in charge of managing regional finances and representing the Regional Government in the ownership of separated regional assets. In executing this authority, the Governor delegates some or all of their powers, including planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances, to regional officials consisting of: (1) the Regional Secretary as the coordinator of Regional Financial Management; (2) the Head of the Regional Financial and Asset Management Agency (SKPKD) as the Regional Financial Management Officer (PPKD); and (3) the Head of the Regional Work Unit (SKPD) as the Budget User (PA). These provisions clearly indicate that the Regional Secretary holds the responsibility as the coordinator of regional financial management. This

position assigns the other two elements, namely the Head of SKPKD as the PPKD and the Head of SKPD as the Budget User, to be accountable and report their activities to the Governor through the Regional Secretary.

2. The Influence of Organizational Culture and Performance of Regional Financial Management

The analysis in this study aims to prove the hypothesis proposed, namely "organizational culture influences the performance of regional financial management in the Government of Jambi Province." To prove the hypothesis, an analysis is conducted using SEM analysis, which is divided into three parts: (1) summarizing the overall model fit test results to show the degree of fit between the data and the model used; (2) the results of the structural model measurement; and (3) hypothesis testing to show the significance and magnitude of the influence of exogenous latent variables on endogenous latent variables.

Based on the validity test, it is observed that all 10 latent variables obtained from organizational culture and the performance of regional financial management are valid. The validity is determined by observed latent variables that meet the requirements of loading factor values > 0.50 and t-value values > 1.96. Furthermore, based on the test results, all variables are reliable, where the measurement results show CR > 0.70 and VE > 0.50. These results demonstrate that the organizational culture and regional financial management performance variables have very good consistency in measuring their latent variables, and there is a reinforcement of reliability in the latent variables.

Based on the model fit test results (Goodness of Fit or GoF), the influence of organizational culture on the performance of regional financial management conducted by the Government of Jambi Province can be concluded to have a category indicating very good fit. This is indicated by the results of the absolute fit measures with 7 types of GoF measures obtained, the incremental fit measures with 5 types of GoF measures obtained, and the parsimonious fit measures with 5 types of GoF measures obtained, showing the overall fit level. The three models of absolute, incremental, and parsimonious fit measurements have a total of 17 GoF measures, with 16 measures indicating a fit level and 1 measure indicating marginal fit. Therefore, since the measurement results of the fit model are greater than marginal fit, it can be concluded that the model fit (Goodness of Fit) is categorized as good (Wijanto, 2008).

Furthermore, the hypothesis testing of the influence of organizational culture variables on the performance of regional financial management based on t-values shows the following results.

Table 3. Path Coefficient Estimation and Significance of the Influence of Organizational Culture on PKD Performance

Structure	Path	t-Value	Cut-off Value	Decision	R-Square
Influence of Organizational Culture (X) on Regional Financial Management Performance (Y)	0,39	21,86	1,96	Significant	0,86

Based on the results of the structural equation testing, the coefficient of determination (R-Square) for the influence of organizational culture on regional financial management performance is obtained at 0.86. This means that each increase in the organizational culture variable contributes 86% to the improvement of regional financial management performance conducted by the Government of Jambi Province. Thus, the selection of the organizational culture variable can be stated to have a high fit of 86%, with the remaining 14% attributed to other variables not studied. Therefore, this research model has a high level of determination in improving the performance of regional financial management conducted by the Government of Jambi Province.

The results of the measurement model fit test on organizational culture's influence on PKD performance conducted by the Government of Jambi Province imply that the organizational culture theory according to Robbins (2005), which serves as the theoretical basis for the operational concept of variables and research instrument development, is suitable for revealing and discussing the data on the influence of organizational culture on the performance of regional financial management conducted by the Government of Jambi Province.

The hypothesis testing results (Table 3) show a t-value of 21.86 (with a confidence level of 95%) and a cutoff value required of 1.96 (t-value ≥ 1.96). This means that organizational culture has a positive and significant effect on regional financial management performance.

Table 4. Coefficient Estimation of Validity and Significance of Measurement Model for Exogenous Latent Variables of Organizational Culture

Dimension/Factor	Loading	t-value	Cut-off Value	Decision
Innovation and risk taking (X1)	0,87	22,84	1,96	Valid and Significant
Attention to detail (X2)	0,88	23,38	1,96	Valid and Significant
Outcome orientation (X3)	0,86	22,54	1,96	Valid and Significant
People orientation (X4)	0,78	19,44	1,96	Valid and Significant
Team orientation (X5)	0,82	21.05	1,96	Valid and Significant
Aggressiveness (X6)	0,84	21,78	1,96	Valid and Significant
Stability (X7)	0,89	23,67	1,96	Valid and Significant

The measurement model above shows that the loading factors of each dimension have a strong correlation with the construct of the latent exogenous variable of organizational culture. Based on the overall examination results, the weights of the factors Attention to Detail, Outcome Orientation, People Orientation, Team Orientation, Aggressiveness, and Stability reveal that all factors have loading factor values > 0.50, which are significant for the latent exogenous variable of organizational culture. This significance is obtained from the t-values of each

dimension being greater than the cut-off value (1.96). Thus, the factors encompassed in the latent exogenous variable of organizational culture have a statistically significant relationship with their constructs, and the manifest variables forming the weights of each factor can be considered valid.

A recapitulation of the loading factor values of the latent exogenous variable of organizational culture shows that the Stability dimension (0.89) is the most dominant factor in the process of influencing the organizational culture's impact on the performance of regional financial management organized by the Government of Jambi Province. Therefore, the Stability dimension is a determining factor in supporting the organizational culture effectively and is one of the factors that determine regional financial management performance. The Stability factor includes indicators such as (1) adaptation to societal developments, (2) adaptation to social changes, and (3) adaptation to environmental changes. Additionally, the Attention to Detail factor should also be considered as an effective organizational culture factor that influences regional financial management performance. This factor includes indicators such as (1) meticulousness, (2) accuracy, and (3) caution.

The calculations above indicate a significant causal relationship between organizational culture and the performance of regional financial management organized by the Government of Jambi Province. This means that if organizational culture is enhanced or improved, this enhancement is followed by an improvement in regional financial management performance. In other words, organizational culture is one of the determining factors of the performance of regional financial management organized by the Government of Jambi Province. Based on this, the hypothesis stating that organizational culture influences regional financial management performance is "accepted".

Building on the phenomenon of the influence of organizational culture on the performance of regional financial management organized by the Government of Jambi Province, a new finding can be proposed in the form of a Model of Transformation in Determining Regional Financial Performance. This model is a series of analytical steps for planned changes in setting standards for regional financial performance, considering the role of technology, social changes, and political dynamics. This is done in order to identify, analyze, and understand the impact of these transformations on the effectiveness, efficiency, and accountability in regional financial management, so that the model can provide policy recommendations that are more adaptive and responsive to the dynamics occurring in the regional financial management environment.

The Transformation Model of Financial Performance Standards constitutes the decentralization of research into the causal relationship between the most dominant dimensions. In this context, it indicates that essentially, the establishment of standards for regional financial performance comprises four dimensions of setting standards that can be actualized through (1) the principle of setting performance standards, (2) the procedure of setting performance standards, (3) the technical aspects of setting performance standards, and (4) the coordination of setting performance standards.

The Transformation Model of Financial Performance Standards is certainly influenced by various interrelated and synergistic factors between one factor and another. In this context, the model is determined by the Stability and Attention to Detail factors.

Stability, consisting of adaptation to societal developments, adaptation to social changes, and adaptation to environmental changes, strengthens the Transformation Model of Financial Performance Standards. This model is actualized through the principles of setting performance standards, procedures for setting performance standards, technical aspects of setting performance standards, and coordination of setting performance standards in determining the Standards of Financial Performance for the Region.

Attention to detail, consisting of meticulousness, accuracy, and caution, strengthens the Transformation Model of Financial Performance Standards. This model is actualized through the principles of setting performance standards, procedures for setting performance standards, technical aspects of setting performance standards, and coordination of setting performance standards in determining the Standards of Financial Performance for the Region.

The Transformation Model of Financial Performance Standards can be generalized or transformed into other units of financial management performance improvement, such as financial management performance at the central level, financial management performance at the provincial level, and financial management performance at the district and city levels. Then, in implementing or applying this model, especially in the performance of regional financial management, certain requirements (benchmarks) must be met. The requirements for applying the intended model serve as references, namely, the performance of regional financial management organized by the Government of Jambi Province.

E. CONCLUSIONS

Organizational culture has a significant influence on the performance of regional financial management organized by the Government of Jambi Province. The existence of this influence indicates a meaningful causal relationship between organizational culture and the performance of regional financial management. This means that if there is an improvement in organizational culture, it is followed by an improvement in the performance of regional financial management. Therefore, it can be stated that organizational culture is one of the determining factors in the performance of regional financial management organized by the Government of Jambi Province.

There are two dimensions of organizational culture that significantly determine the performance of regional financial management: Stability and Attention to detail. These two dimensions serve as the fundamental reference for creating the Transformation Model of Financial Performance Standards. This model is actualized through the principles of setting performance standards, procedures for setting performance standards, technical aspects of setting performance standards, and

coordination of setting performance standards in determining the standards of financial performance for the region.

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