The Influence of Knowledge and Attitude on The Performance of Nagari Apparatus in Nagari Financial Management in Sungai Tarab, Tanah Datar

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Abstract. The purpose of this study was to analyze the influence of knowledge and attitude on apparatus performance in nagari financial management in Sungai Tarab Subdistrict, Tanah Datar, West Sumatra. This study used quantitative approach. Population of this study consisted of 70 nagari apparatus in Sungai Tarab Subdistrict. The sample in this study was determined through multi stage random sampling technique with Slovin formula and cosisted of 68 apparatus. Data were collected through questionnaires with Likert scale measurements and analyzed with multiple regression analysis technique. The results of this study indicated that there was a significant influence of the knowledge on nagari apparatus performance in financial management in Sungai Tarab Subdistrict, Tanah Datar amounted to 5,4%. Besides, there was also a significant influence of the attitude on nagari apparatus performance in financial management amounted to 4,0%. Finally, there were also simultaneously significant influence of knowledge and attitude on the nagari apparatus performance in financial management amounted to 5,6%. Based on this study, it could be concluded that the knowledge and attitude were needed for nagari apparatus in nagari financial management, although the influence were not so strong.

1. Introduction

According to the Government Regulation of the Republic of Indonesia Number 58 at 2005 concerning that Regional Financial Management in general terms stated that regional finance is all regional rights and obligations in the context of the administration of local government that can be assessed with money include all forms of regional wealth. Regional financial policy is always directed at achieving development goals, creating an independent regional economy as a joint effort on the principle of kinship based on economic democracy based on Pancasila and the 1945 Constitution with an increase in the prosperity of the people equally.

According to the Minister of Home Affairs Regulation Number 13 at 2006 concerning Guidelines for Regional Financial Management in the first Article at Paragraph 8th, Regional Financial Management is the whole activity which includes planning, implementing, administering, reporting, accountability, and regional financial supervision.

Based on the principle of organizing regional government, the State of Indonesia adheres to the principle of decentralization. The principle of decentralization is the principle that states the submission of a number of government affairs from the central government or from higher levels of government to lower level regional governments so that it becomes the household affairs of the area.

Furthermore, in the Head of Tanah Datar District Regulation Number 11 at 2014 Concerning the second Article Financial Management Guidelines for Nagari, Nagari finance is managed based on transparent, accountable, participatory principles and is carried out in an orderly and budgetary manner. Nagari financial management is managed within one fiscal year, starting from January 1st to December 31st. Although, the reality on the ground is that problems are still found in nagari financial management in Tanah Datar Regency.

As happened in Tanah Datar Regency, the realization of the Village Fund Allocation (ADD) the first phase in the three villages of Tanah Datar District is still not implemented. This resulted in 72 other villages being constrained by phase II ADD disbursement sourced from the State Budget (APBN). Based on the study and analysis of the Minister of Finance Regulation No. 50 / PMK 07 of 2017, from 14 Districts in Tanah Datar District, only four Sub-districts have fulfilled the PMK, the remaining 10 Districts have not reached the realization target. The four villages that have fulfilled are Batipuh consolidated sub-district 90.28 percent with 54.38 percent achievement, consolidated South Batipuh 81.76 percent with 56.79 percent realization, consolidated Padang Ganting 78.85 percent, with 84.73 percent realization and Buo Buo consolidated at 71.35 percent with the achievement of 54.75 percent. While ten sub-districts that have not achieved the realization target are, X Koto, Pariangan, Rambat, five Tribes, Tanjung Emas, Lintau Buo Utara, Sungayang, Sungai Tarab, Salimpaung and Tanjung Baru (RedaksiSumbar.com, 2017). Based on this problem, it can be seen that there are still several sub-districts in Tanah Datar that have not yet achieved the realization target, one of which is Sungai Tarab Sub-district.

Furthermore, other problems that occur in the Tarab River District are indications of corruption from infrastructure development funds due to lack of knowledge, as reported by SumbarToday, 2016 Again, allegations of corruption were found in the field by the investigation and monitoring team of the INDONESIA PRISON NON GOVERMANCE ORGANIZATION in Tanah Datar Regency. This started from the construction of an infrastructure project in the form of a road in Nagari Sungai Tarab which was suspected of having detected a corruption. Met at his office, Wali Nagari Sungai Tarab, Tanah Datar Regency, regretted this. "Actually, this is because of the ignorance of our members. Maybe there is no coordination between the Nagari and the Department of Public Works. If this is wrong, we should take part of it and we thank you for being reminded of this. "H.Emrizal, SE told sumbartoday.com, Tuesday (11/22). When the Secretary of Nagari Sungai Tarab was confirmed through this media, with his arrogance, he replied that what he did was correct and in accordance with the rules. But in the end Suprihadi acknowledged his negligence in working on this road project. "We are wrong, for the future we will try to improve it," said Suprihadi. If this is the development of infrastructure in the nagari, then the destruction will surely come because of the administrator of the nagari without being provided with clear knowledge and legal protection so that the entire implementation of development in the nagari will be in vain. Whatever the reason, indications of fraud have already appeared in the construction of this road project. Work is ready, but until now there is no project signpost. We even asked for a RAB, answered by the Secretary of Nagari, a secret item. It can't be shown to just anyone.

Furthermore, based on previous research, the authors found that there were results of research examined by Wulan, 2004 with the title Influence of Knowledge, Skills and Attitudes towards Employee Performance at the Office of Water Resources Management in Central Java Province. The results of his research indicate that there is a significant influence between variables of knowledge, skills, and attitudes toward performance. Besides that based on the results of research conducted by Chers, et al, 2016 with the title Effect of Knowledge Management, Work Skills and Attitudes on Employee Performance (Case study at PT. National Nobu Manado Area Bank) with research results that knowledge management partially does not have a significant influence on employee performance, while ability and attitude partially have a significant effect on employee performance.

Based on the description above, the writer has carried out in Sungai Tarab Subdistrict, Tanah Datar District about the Influence of Knowledge and Attitude towards Administrators of nagari Performance in Financial Management of Nagari in Sungai Tarab District, Tanah Datar. The formulation of the problem in this study is

1.1 whether there is an influence of knowledge and attitudes towards the performance of the administrators of nagari in nagari financial management in Sungai Tarab District?

1.2 Are there any knowledge influences on the performance of the administrators of nagari in nagari financial management in Sungai Tarab District?

1.3 Is there an influence on the performance of the administrators of nagari in nagari financial management in Sungai Tarab sub-district?

2. Overview of Literature

2.1 Knowledge

Knowledge is information that a person has for a particular field. Scores or knowledge tests often fail to predict HR performance because the score is not successful in measuring what knowledge and expertise should be done at work. The knowledge test measures the ability of test takers to choose the most correct answer, but cannot see whether someone can do work based on their knowledge (Budi W. Soetjipto, etc., 2002).

According to Blanchard & Thacker (2004), knowledge is categorized as follows: (1) Information obtained and placed in our memory (*declarative*). (2) How information is collected and used to something we already know (*procedural*). (3) Understand *how*, *when* and *why* information is useful and can be used (*strategic*). Knowledge reflects the cognitive abilities of an employee in the form of the ability to recognize, understand, realize and live a task or job. Therefore, an employee's knowledge can be developed through education, both formal and non-formal and experience. Education equips a person with the basics of knowledge, theory, logic, general knowledge, analytical skills and character development and personality (Robins and Judge, 2009). Whereas according to Bloom and Skinner, knowledge is the ability of a person to re-express what he knows in the form of verbal or written answer, the evidence or writing is a reaction from a stimuli in the form of oral or written questions (Notoatmojo, 2003).

So knowledge can be inferred as the subject's view of the stimuli in the senses, then adopted by subjects who will influence them in behaving and taking one's decisions.

Based on this view, then the employee's knowledge about the task or job can be measured by indicators such as the following:

a. An understanding of the scope of the task or job

b. understanding of the procedures for implementing the tasks for

c. understanding of the way the implementation tasks for

d. appreciation of the responsibilities of the task or job

e. understanding of the challenges in the implementation of tasks or work

f. Suitability of variation of knowledge possessed, with knowledge in the execution of tasks.

According to Spencer and Spencer, quoted by Sutoto (2004), knowledge clusters include competence *analytical thinking* (AT), *conceptual thinking* (CT), and *technical / professional / managerial expertise* (EXP)

a) *Analytical thinking* (AT) is the ability to understand the situation by detailing it into small parts, or see the implications of a situation in detail. In essence, this competence allows one to think analytically or systematically about something complex.

b) *Conceptual thinking* (CT) is understanding a situation or problem by placing each part into a single unit to get a bigger picture. Including the ability to identify patterns or relationships between situations that are not clearly related; identify fundamental issues or keys in complex situations. CT is creative, conceptual, or inductive.

c) *Expertise* (EXP) includes related knowledge on work (can be technical, professional, or managerial), and also motivation to expand, utilize, and distribute that knowledge.

2.2 Attitude

According to Robbins (2007), attitude is an evaluative statement both pleasant and unpleasant towards objects, individuals, or events. This reflects how someone feels about something. According Thurstone (Alo Liliweri, 2005: 195) said that attitude is a positive or negative reinforcement of objects that are psychological.

Meanwhile, experts in providing definitions of attitudes have many differences. This happens because of a different point of view about the attitude itself. Attitudes at the first interpreted as a condition for

the emergence of an action. The concept then develops more widely and is used to describe the existence of a specific or general intention, relating to the control of responses to certain circumstances Young (Zaim Elmubarok, 2009: 45). So, it can be concluded that attitude is an object that gives positive and negative power to the subject such as individuals or events that influence the response of certain circumstances.

2.3 Performance

Performances comes from *performance*. Some give an understanding of *performance* as a result of work or work achievement. But actually performance has a broader meaning, not only the results of work, but includes how the work process takes place Wibowo (2012).

According to Wake (2012: 231) explains the performance (*performance)* is the result of work achieved in someone in the work based on job requirements (*job requirements).* Understanding performance is also stated by Widodo in Harbani (2010: 197) saying that performance is doing an activity and perfecting it in accordance with its responsibilities with the results as expected.

Furthermore according to Anwar (2011: 67) the term performance comes from the word *Job Performance* or *Actual Performance* (work performance or actual achievement achieved by someone). Saying that performance is the work quality and quantity achieved by a person in carrying out its functions in accordance with the responsibilities given to him. According to Robbins in Syamsir (2010) defines that performance is the result achieved by a person according to the size that applies to the work that is concerned. Sinambela et al. in Harbani (2010: 198) defines performance as an employee's ability to do something with a particular skill.

Based on the description above it can be concluded that performance is the result achieved both in quality and quantity based on the responsibility given to him.

Factors that influence performance according to Timpe in Syamsir (2013: 75) find only two dimensions that affect individual performance, namely: a) internal dimensions, (individual nature, ability, and type of work) and b) external dimensions (social environment like behaviors, attitudes, and actions of co-workers, subordinates or leaders, working facilities and organizational climate.

Syamsir (2013: 75) states that there are several dimensions that affect performance, namely
  a. individual dimensions consisting of ability, motivation, and educational background
  b. Psychological consists of attitude and personality
  c. Organizations that consist of leadership, reward, and division of roles
Borner (2002) states that there are three variables that can affect performance, namely:
  a. People variables include attributes that a person has before carrying out tasks such as knowledge, organizational knowledge, ability, self-confidence, cognitive style, intrinsic motivation, and cultural values.
  b. Task variables include factors that vary both inside and outside the task, such as complexity, presentation format, processing and standby mode response.
  c. Environmental variables include all conditions, conditions and influences around people who perform certain tasks, such as time pressure, accountability, predetermined goals and feedback.

2.4 Financial Management of Village

Financial management of rural / village is not only about the necessity of supporting regulations and infrastructure, but the most important is the recruitment of competent and reliable commitment. With the enactment of Law Number 6 of 2014 concerning Villages, the village government participates in managing finances and is accountable for it. In Law No. 6 of 2014 concerning Villages 1st article 10th Paragraph what is meant by Village Finance is the right and village obligations that can be valued with money and everything in the form of money and goods related to the implementation of village rights and obligations.

In general, in Indonesia the regulations governing the Village Financial Management Guidelines are the Minister of Home Affairs Regulation No. 113 of 2014 concerning Guidelines for Village Financial

Management. In the Minister of Home Affairs Regulation No. 113 of 2014 concerning Guidelines for Village Financial Management 1st Article 6th Paragraph states that Village Financial Management is the whole activity which includes planning, implementing, administering, reporting and village financial accountability.

According to Rohmansjah (2015: 3) village finances are defined as all village rights and obligations that can be assessed with money and everything in the form of money or in the form of goods that can be used as village property in connection with the implementation of these rights and obligations. Village finance is basically a subsystem of state finance as stipulated in Law Number 17 of 2003 concerning State Finance. Meanwhile, according to Muhammad (2007: 32) village financial management is the whole activity which includes planning, budgeting, administration, reporting, accountability, and village financial supervision.

Based on Government Regulation Number 47 of 2015 concerning the Implementation Regulation of Law Number 6 of 2014 concerning Villages 1st article 8th paragraph, what is meant by village funds are funds sourced from the state budget of revenues and expenditures intended for villages transferred through regional income and expenditure budgets district / city and is used to finance government administration, implementation, development, community development, and community empowerment.

So it can be concluded that village financial management is an activity that includes planning, budgeting, reporting, accountability of village heads and village officials in managing village finances.

According to Yusuf, there are several indicators to measure the performance of village heads in village financial management, to be able to use or be seen from the following:

1) Transparent, meaning that people can know and get access to information as broad as possible about village financial management or Regional expenditure budget village through the principle of openness.
2) Accountable, meaning the principle of a person's obligation to account for the management and control of resources and the implementation and policies entrusted to him in the framework of the ignition of the intended purpose.
3) Participatory, meaning that the community is given the widest possible opportunity to be actively involved in every stage of village financial management.
4) Orderly and budgetary discipline, means that Regional expenditure budget village must be managed in a timely and effective manner supported by administrative evidence that can be accounted for and guided by applicable regulations.

3. Research Methods

Method in this study uses quantitative research. The approach used in research, processes, hypotheses, field down, data analysis and data conclusions until the writing uses measurement aspects, calculations, formulas, and certainty of numerical data. The population in this study is the existing administrators of nagari in the nagari in Sungai Tarab District, Tanah Datar. The sample in this study consisted of 68 respondents who were determined using the Slovin formula and the sample determination technique was carried out using technique *Multi Stage Random Sampling.*

Data collection in this study uses a questionnaire with Likert scale measurement and uses 4 answer options (*strongly agree, agree, disagree,* and *absolutely disagree*). The data analysis technique used is multiple linear regression which begins with the classical assumption test as required in the regression test. In addition, to get a general description of the two variables, the frequency, mean, and TCR (Level of Achievement of Respondents) are also used.

4. Research Results and Discussion of

4.1 Research Findings

As stated in the introductory section, this study wants to answer three research questions or problem formulations. The formulation of the first problem is: are there any influence of knowledge and attitude

together on the performance of the administrators of nagari in nagari financial management in Sungai Tarab District, Tanah Datar? To answer this research question can be seen the results of analysis of research findings data as presented in Table 1 below.

Table 1. The Effect of Knowledge and Attitude Simultaneously on Administrators of nagari Performance in Financial Management of Nagari

Models Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.319[a]	.102	.056	.31986	1.260

a. Predictors: (Constant), Average Attitude Competence, Average Knowledge Competence

b. Dependent Variable: Average Financial Management of Nagari

Based on the 1st Table above it can be explained that the value of *Adjusted R Square* obtained from regression analysis is 0.056. That is, the magnitude of the influence of knowledge, and the attitude together on the performance of the nagari in nagari financial management is 5.6%. While the rest is influenced by other factors.

Furthermore, the formulation of the second and third problems, which will be answered in this study are: are there any independent influences on aspects of knowledge and attitudes towards the performance of the administrators of nagari in nagari financial management in Sungai Tarab District, Tanah Datar? In summary, the results of regression testing to answer the formulation of the problem can be seen in Table 2 below.

Table 2. Self-influence Knowledge of Administrators of nagari Performance in Financial Management of Nagari

Models Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.278[a]	.077	.054	.32008	1,225

a. Predictors: (Constant), Average Knowledge Competence

b. Dependent Variable: Average Financial Management of Nagari

Based on the 2nd Table above it can be understood that, the value of *Adjusted R Square of* knowledge is 0.054. This means that the influence of knowledge on nagari financial management is 5.4%. While the rest is influenced by other variables.

Table 3. Influence of individual attitudes towards Administrators of nagari Performance in Financial Management of Nagari

Models Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson

| 1 | .252ᵃ | .064 | .040 | .32248 | 1101 |

a. Predictors: (Constant), Average Attitude Competence

b. Dependent Variable: Average Financial Management of Nagari

Based on 3ʳᵈ Table above it can be understood that, the value of *Adjusted R Square* Attitude is 0.40. This means that the influence of knowledge on nagari financial management is 4%. While the remaining 96% is influenced by other variables.

4.2 Discussion

The Results The study that influence that knowledge and attitudes on performance in nagari financial management in Sungai Tarab Subdistrict, Tanah Datar has proved that there is an influence of skills and attitudes towards the performance of the nagari devices in nagari financial management which is 5.6%. The knowledge of the nagari financial management was 5.4% independently, while the influence of attitudes towards the performance of nagari devices in nagari financial management was 4%.

Based on the results of this study can be understood that this study can strengthen the theory proposed by Timpe in Syamsir (2013: 75) states that there are two dimensions that affect individual performance, namely: a) internal dimensions, (individual nature, ability, and type of work) and b) external dimensions (social environment such as behavior, attitudes, and actions of coworkers, subordinates or leaders, work facilities and organizational climate**.**

Furthermore, this research also strengthens the theory put forward by Syamsir (2013: 75) stating that there are several dimensions' effect on performance, namely

a. the individual dimensions consisting of ability, motivation, and educational background
b. Psychological consisting of *attitude and personality*
c. Organizational consisting of leadership, *reward,* and role sharing

Then the theory put forward by Borner (2002) states that there are three variables which can affect performance, namely:

a. People variables include attribute that a person while doing the task such as knowledge, organizational knowledge, ability, self-confidence, cognitive style, intrinsic motivation, and cultural values.
b. Task variables include factors that vary both inside and outside the task, such as complexity, presentation format, processing and standby mode response.
c. Environmental variables include all conditions, conditions and influences around people who perform certain tasks, such as time pressure, accountability, predetermined goals and feedback.

5. **Conclusion**

   Based on the results of the research and discussion above it can be concluded that:

1. Knowledge and attitude variables together have a significant influence on the performance of the nagari devices in nagari financial management in Sungai Tarab District, Tanah Datar Regency, which is 5.6%.
2. Knowledge variables on the performance of the device villages in the financial management of villages in Sungai Tarab Tanah Datar has value *Adjust R Square* of 0.054 so that it can be said that the contribution of knowledge to the financial management of villages there are 5.4%.
3. Variable attitude towards villages device performance in financial management in the villages Sungai Tarab Sub district Tanah Datar District has an *Adjust R Square value of 0.40%* so that it can be said that the contribution of attitudes towards nagari financial management is 4%.

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