

# Innovator

LEADERSHIP AND COMPETENCE AS STRATEGIC DRIVERS OF FINANCIAL MANAGEMENT PERFORMANCE IN THE PUBLIC SECTOR

..... *Riyandi Sanjaya, Iskandar Ali Alam* 1-18

ONLINE ATTENDANCE SYSTEMS, SUPERVISION, AND EMPLOYEE PERFORMANCE: AN EMPIRICAL STUDY IN THE PUBLIC SECTOR

..... *Muhammad Faisal Sidiq, Irma Kharina and M.Jaelani* 19-36

EFFECTIVENESS OF THE IMPLEMENTATION OF THE E-PERFORMANCE-BASED PERFORMANCE SYSTEM AT THE INVESTMENT AND ONE-STOP INTEGRATED SERVICE OFFICE OF NORTH LAMPUNG REGENCY

..... *Dora Fenindy, Winda Raflesia and Ahmad Subur* 37-51

STRATEGIES FOR IMPROVING THE QUALITY OF PUBLIC SERVICE MANAGEMENT FOR THE FERRY CROSSING AT BOM KALIANDA PIER

..... *Bayu Wisnu Setiawan, Bambang Supriyadi and Deni Natalia* 52-67

EDUCATIONAL MANAGEMENT STRATEGIES FOR IMPROVING QUALITY IN THE DIGITAL AGE MADRASAH IBTIDAIYAH AL-HIKMAH, BANDAR LAMPUNG

..... *Karola Sukma Astasia and Aminah* 68-78

<b>Journal of General Business, Innovator and Entrepreneurship</b>	<b>Pages 1-78</b>	<b>Bandar Lampung, Maret 1, 2025</b>
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# Leadership and Competence as Strategic Drivers of Financial Management Performance in the Public Sector

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## ABSTRACT

*This study examines the role of leadership and competence in shaping financial management performance within public sector organizations. Effective leadership provides strategic direction, motivation, and oversight, while competence reflects the knowledge, technical skills, and professional attitudes required to manage public resources responsibly. Employing a quantitative survey approach, data were collected through structured questionnaires and analyzed using multiple linear regression techniques. The findings reveal that both leadership and competence have a positive and statistically significant effect on financial management performance, both individually and simultaneously, explaining a substantial proportion of performance variance. These results underscore the critical importance of strengthening leadership capacity and continuously developing professional competence. Enhancing these factors is essential to support transparent, accountable, and efficient financial governance. Therefore, sustained institutional support, effective supervision, and ongoing capacity-building initiatives are necessary to improve performance outcomes in public sector financial management systems.*

**Keywords:** *Leadership, Competence, Performance of Expenditure Treasurer.*

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## INTRODUCTION

Human resources are a key factor in determining an organization's success, including in the public sector (Zolak Poljašević et al., 2025). Civil servants play a strategic role in supporting the effectiveness of governance and regional development (Mangli et al., 2023). Therefore, civil servants are required to possess high levels of competence, performance, and professionalism in carrying out their duties and responsibilities as public servants. In the context of public financial management, the government has issued various regulations, including Government Regulation No. 12 of 2019 on Local Government Financial Management and Minister of Home Affairs Regulation No. 77 of 2020 on Technical Guidelines for Local Government Financial Management, which emphasize accountability and competence in financial administration.

Financial administration functions involve responsibilities such as cash management, payment processing, transaction recording, and the preparation of financial accountability reports. The complexity of these tasks, along with high demands for timeliness and accuracy, makes these functions both strategic and vulnerable to various issues. Therefore, competencies encompassing knowledge, skills, and professional attitudes are critical factors in supporting performance (Obara JP et al., 2022).

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Performance itself is the work output achieved by an individual compared to established standards (Alqudah et al., 2022).

In the field of human resource management, employee performance is influenced by various factors, including leadership and competence (Al-Ayed et al., 2025). Effective leadership provides direction, motivation, and support to employees in achieving organizational goals (Kanat-Maymon et al., 2020). Meanwhile, adequate competence enables employees to perform their duties effectively and efficiently (Effendi et al., 2024). A number of previous studies have shown that the combination of appropriate leadership and high competence can improve employee performance (Edward & Kaban, 2020; Sulantara et al., 2020; Yahya et al., 2023).

However, empirical conditions indicate that performance-related issues in financial administration still persist, particularly in terms of delays in accountability reporting and inconsistencies in administrative accuracy, as reflected in audit findings. These conditions reveal a gap between regulatory expectations and implementation in practice. Despite extensive studies on leadership and competence, limited research specifically examines their combined influence within operational financial management contexts in the public sector. Therefore, this study aims to address this gap by analyzing the influence of leadership and competence on performance outcomes, both partially and simultaneously.

## **LITERATURE REVIEW**

### **a. Leadership**

Leadership is a strategic determinant of organizational success, as it reflects the ability to influence, guide, and motivate individuals toward achieving shared goals. It extends beyond formal authority and is understood as a dynamic social interaction process involving effective communication between leaders and subordinates (Fries et al., 2021; Luedi, 2022). In contemporary organizations, leadership is expected to foster a conducive work environment and encourage active participation (Barusman, 2024).

Conceptually, leadership involves motivating individuals to perform optimally through adaptive approaches aligned with individual characteristics and situational demands (Lansing et al., 2023; Oubrich et al., 2021). It also encompasses key functions such as direction, consultation, participation, delegation, and control, highlighting its interactive and two-way nature (Carter et al., 2020). Thus, leadership can be defined as the capacity to influence and mobilize human resources through communication, motivation, and exemplary behavior to achieve organizational objectives.

### **b. Competency**

Competence refers to the fundamental characteristics that enable individuals to perform tasks effectively and efficiently. It integrates knowledge, skills, and work attitudes required to achieve optimal

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performance (Memon et al., 2022; Pereira et al., 2023). As such, competence determines the extent to which individuals can meet established performance standards.

Beyond technical proficiency, competence reflects work behaviors and the ability to adapt to job demands (Holmes et al., 2021). It encompasses not only what individuals know but also how effectively they apply their capabilities in practice. Individuals with higher competence are generally better equipped to address work-related challenges and produce superior performance outcomes.

### **c. Employee Performance**

Employee performance is a key indicator of an individual's effectiveness in fulfilling assigned responsibilities. It reflects both the outcomes achieved and the processes undertaken to reach those outcomes (Abdelwahed et al., 2023; Rivaldo & Nabella, 2023). Therefore, performance serves as a central measure in evaluating organizational effectiveness (Mega et al., 2024).

In the public sector, performance emphasizes not only results but also accountability and compliance with regulatory standards. It can thus be defined as the level of work achievement relative to established criteria, incorporating effectiveness, efficiency, and accountability. Previous studies highlight that leadership enhances performance through direction, motivation, and support (Ángeles López-Cabarcos et al., 2022; Qalati et al., 2022; Yogi Adi Saputra et al., 2022). Competence also plays a significant role, as adequate knowledge and skills improve work efficiency (Herwina, 2022; Saputra et al., 2023), although findings vary across contexts.

### **d. Conceptual Framework**

Performance in financial management functions is closely linked to the ability to ensure accountability, transparency, regulatory compliance, and effective coordination. Such performance is shaped by leadership that provides direction and motivation, as well as by individual competence encompassing knowledge, skills, attitudes, and experience.

Accordingly, leadership and competence are posited to influence performance both individually and simultaneously. This study therefore conceptualizes these relationships within an integrated framework to examine how both factors contribute to performance outcomes.

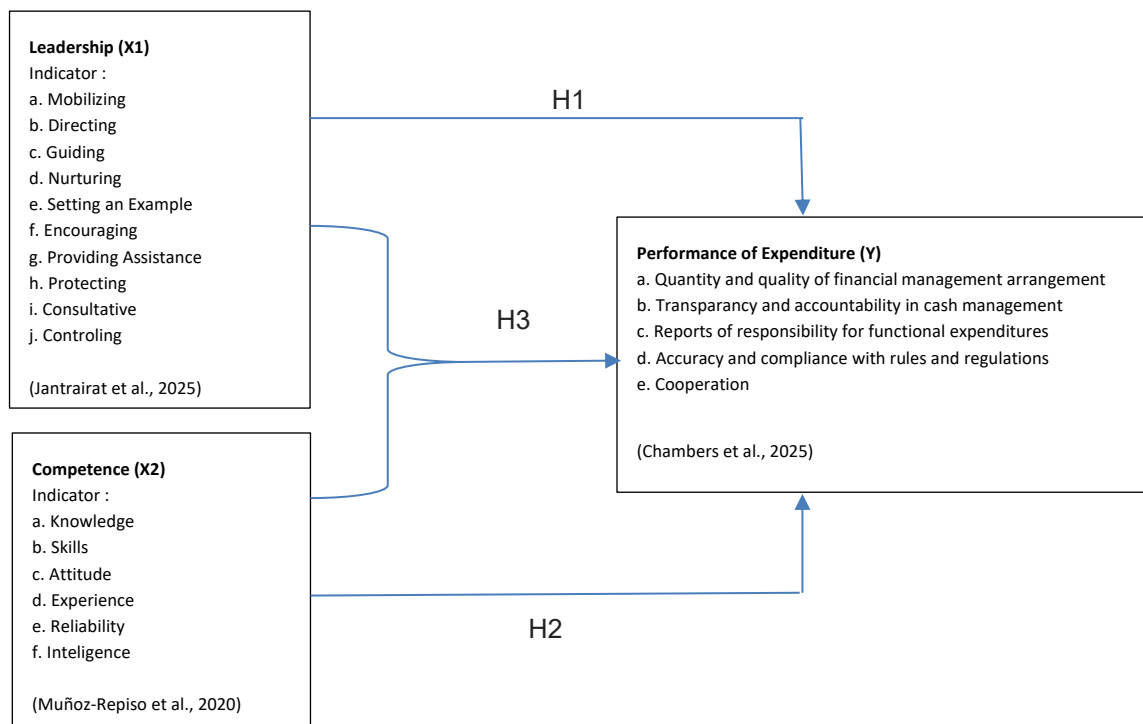


Figure 1. Conceptual Framework  
Source: Processed data, 2025

Based on the conceptual framework outlined above, this study proposes the following hypotheses:

H1: Leadership has a positive and significant effect on the performance of expenditure treasurers in the Bandar Lampung City Government work units.

H2: Competence has a positive and significant effect on the performance of expenditure treasurers in the Bandar Lampung City Government Work Unit.

H3: Leadership and competence simultaneously have a positive and significant effect on the performance of expenditure treasurers in the Bandar Lampung City Government Work Unit.

## METHODOLOGY

This study employs a quantitative approach with descriptive and associative designs. The quantitative approach is used to objectively test relationships among variables through statistical analysis, while the descriptive design aims to describe variable characteristics, and the associative design examines the relationships between independent and dependent variables (Stockemer, 2018).

The research variables consist of leadership (X1) and competence (X2) as independent variables, and the performance of expenditure treasurers (Y) as the dependent variable. Leadership is measured

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through indicators of a leader's ability to motivate, direct, guide, develop, set an example, provide encouragement, offer assistance, protect, act consultatively, and exercise oversight (Jantrairat et al., 2025). Competence is assessed based on knowledge, skills, attitudes, experience, reliability, and intelligence (Muñoz-Repiso et al., 2020). Meanwhile, performance is measured using indicators such as the quantity and quality of financial management, transparency, accountability, report preparation, compliance, and cooperation (Chambers et al., 2025).

This study was conducted in the Work Units of the Bandar Lampung City Government, focusing on expenditure treasurers who play a critical role in financial administration and accountability. Empirically, this group faces performance challenges, particularly related to delays in financial reporting and inconsistencies in administrative accuracy, as identified in previous sections. The study population consisted of all 55 expenditure treasurers, and due to the relatively small population size, a census sampling technique was applied, where all members of the population were included as the sample (Ahmed, 2024).

Data were collected through observation, interviews, documentation, and structured questionnaires using a five-point Likert scale (Stockemer, 2018), supported by secondary data from relevant documents and literature. Instrument validity was tested using product-moment correlation, while reliability was assessed using Cronbach's Alpha with a threshold of  $> 0.6$  (Stockemer, 2018). Data analysis involved descriptive statistics to summarize data characteristics (Stockemer, 2018) and inferential statistics using multiple linear regression to examine the effects of leadership and competence on performance (Stockemer, 2018). Hypothesis testing was conducted using t-tests, F-tests, and the coefficient of determination ( $R^2$ ).

## **RESULT AND DISCUSSION**

### **Respondent Description**

This study involved 55 respondents who served as expenditure treasurers in government work units in Bandar Lampung City; data were collected through the direct distribution of questionnaires. By gender, female respondents predominated, numbering 30 (54.5%), while male respondents numbered 25 (45.5%). By age, the majority of respondents were in the 40–46 age group, totaling 25 people (45.5%), followed by the 47–53 age group with 17 people (30.9%) and the 33–39 age group with 9 people (16.3%), while other age groups were relatively smaller. Based on educational level, the majority of respondents held a bachelor's degree (S-1), totaling 24 people (43.64%), followed by high school graduates (SMA) at 17 people (30.91%) and master's degree holders (S-2) at 13 people (23.64%), while associate degree holders (D-3) numbered only 1 person (1.82%) and there were no respondents with a doctoral degree (S-3). This indicates that the respondents were predominantly of working age with a relatively high level of education.

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### Validity and Reliability Testing

Validity and reliability tests were conducted to ensure that the research instruments produced accurate and consistent data. Validity testing was performed by comparing the calculated r value with the table r value, while reliability was measured using Cronbach's Alpha with the aid of SPSS version 26.0. A variable is considered reliable if it has a Cronbach's Alpha value greater than 0.6. These tests are important to ensure that the instrument is capable of measuring variables accurately and consistently.

#### a. Validity and Reliability Testing of the Leadership Variable (X1)

Table 1. Results of the Validity and Reliability Tests for Leadership Variables

Validity Test				Reliability Test			
Variable	Item	r-value (calculated)	r-table	Description	Cronbach's Alpha	Description	Cronbach's Alpha if Item Deleted
Leadership (X1)	1	0.621	0.261	Valid	0.908	Reliable	0.902
	2	0.453	0.261	Valid	0.908	Reliable	0.906
	3	0.261	0.261	Valid	0.908	Reliable	0.910
	4	0.541	0.261	Valid	0.908	Reliable	0.904
	5	0.500	0.261	Valid	0.908	Reliable	0.905
	6	0.558	0.261	Valid	0.908	Reliable	0.904
	7	0.620	0.261	Valid	0.908	Reliable	0.902
	8	0.685	0.261	Valid	0.908	Reliable	0.900
	9	0.689	0.261	Valid	0.908	Reliable	0.900
	10	0.363	0.261	Valid	0.908	Reliable	0.910
	11	0.689	0.261	Valid	0.908	Reliable	0.900
	12	0.541	0.261	Valid	0.908	Reliable	0.904
	13	0.700	0.261	Valid	0.908	Reliable	0.900
	14	0.529	0.261	Valid	0.908	Reliable	0.904
	15	0.689	0.261	Valid	0.908	Reliable	0.900
	16	0.331	0.261	Valid	0.908	Reliable	0.909
	17	0.541	0.261	Valid	0.908	Reliable	0.904
	18	0.459	0.261	Valid	0.908	Reliable	0.906
	19	0.572	0.261	Valid	0.908	Reliable	0.903

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Validity Test				Reliability Test		
20	0.616	0.261	Valid	0.908	Reliable	0.902

Source: Processed Data, 2025

Based on the test results in Table 1, all items in the leadership variable have calculated r values greater than the critical r value (0.261), so all items are deemed valid. The highest calculated r value was 0.700, while the lowest was 0.261. This indicates that all indicators in the leadership variable have an adequate level of correlation and are capable of measuring the construct under study.

Furthermore, the reliability test results show that the Cronbach's Alpha value is 0.908, which means it is above the minimum threshold of 0.6. Additionally, the Cronbach's Alpha if item deleted values for all items also show values above 0.60. Thus, it can be concluded that the leadership variable instrument has a very good level of reliability and can therefore be used in further analysis.

#### b. Validity and Reliability Testing of Competency Variables (X2)

Table 2. Results of the Validity and Reliability Tests for Competency Variables

Validity Test				Reliability Test			
Variable	Item	r-value (calculated)	r-table	Description	Cronbach's Alpha	Description	Cronbach's Alpha if Item Deleted
Competency (X2)	1	0.348	0.261	Valid	0.896	Reliable	0.896
	2	0.629	0.261	Valid	0.896	Reliable	0.888
	3	0.342	0.261	Valid	0.896	Reliable	0.896
	4	0.441	0.261	Valid	0.896	Reliable	0.893
	5	0.294	0.261	Valid	0.896	Reliable	0.896
	6	0.492	0.261	Valid	0.896	Reliable	0.892
	7	0.559	0.261	Valid	0.896	Reliable	0.890
	8	0.573	0.261	Valid	0.896	Reliable	0.889
	9	0.664	0.261	Valid	0.896	Reliable	0.887
	10	0.388	0.261	Valid	0.896	Reliable	0.895
	11	0.664	0.261	Valid	0.896	Reliable	0.887
	12	0.610	0.261	Valid	0.896	Reliable	0.888
	13	0.388	0.261	Valid	0.896	Reliable	0.895
	14	0.629	0.261	Valid	0.896	Reliable	0.888

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Validity Test				Reliability Test			
	15	0.664	0.261	Valid	0.896	Reliable	0.887
	16	0.629	0.261	Valid	0.896	Reliable	0.888
	17	0.388	0.261	Valid	0.896	Reliable	0.895
	18	0.580	0.261	Valid	0.896	Reliable	0.889
	19	0.638	0.261	Valid	0.896	Reliable	0.888
	20	0.532	0.261	Valid	0.896	Reliable	0.891

Source: Processed Data, 2025

Based on the test results in Table 2, all items in the competency variable have calculated r values greater than the critical r value (0.261), so all items are deemed valid. The calculated r values for this variable range from 0.294 to 0.664, indicating that each indicator has an adequate level of correlation in measuring the competency variable.

Furthermore, the reliability test results show that the Cronbach's Alpha value is 0.896, which is above the minimum threshold of 0.6. In addition, the Cronbach's Alpha if item deleted values for all items are also above 0.60. This indicates that the research instrument for the competency variable has a good and consistent level of reliability. Thus, it can be concluded that all items in the competency variable meet the criteria for validity and reliability and are therefore suitable for use in further analysis.

### c. Validity and Reliability Testing of Performance Variables

Table 3. Results of the Validity and Reliability Tests for Performance Variables

Validity Test				Reliability Test			
Variable	Item	r-value (calculated)	r-table	Description	Cronbach's Alpha	Description	Cronbach's Alpha if Item Deleted
Treasurer Performance (Y)	1	0.565	0.261	Valid	0.911	Reliable	0.907
	2	0.546	0.261	Valid	0.911	Reliable	0.907
	3	0.548	0.261	Valid	0.911	Reliable	0.907
	4	0.580	0.261	Valid	0.911	Reliable	0.906
	5	0.674	0.261	Valid	0.911	Reliable	0.903
	6	0.762	0.261	Valid	0.911	Reliable	0.901
	7	0.724	0.261	Valid	0.911	Reliable	0.902
	8	0.536	0.261	Valid	0.911	Reliable	0.907

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Validity Test				Reliability Test			
9	0.704	0.261	Valid	0.911	Reliable	0.903	
10	0.574	0.261	Valid	0.911	Reliable	0.906	
11	0.476	0.261	Valid	0.911	Reliable	0.908	
12	0.352	0.261	Valid	0.911	Reliable	0.911	
13	0.307	0.261	Valid	0.911	Reliable	0.912	
14	0.448	0.261	Valid	0.911	Reliable	0.909	
15	0.450	0.261	Valid	0.911	Reliable	0.909	
16	0.490	0.261	Valid	0.911	Reliable	0.908	
17	0.710	0.261	Valid	0.911	Reliable	0.902	
18	0.514	0.261	Valid	0.911	Reliable	0.908	
19	0.648	0.261	Valid	0.911	Reliable	0.904	
20	0.450	0.261	Valid	0.911	Reliable	0.909	

Source: Processed Data, 2025

Based on the test results in Table 3, all items in the expenditure treasurer performance variable have calculated r values greater than the critical r value (0.261), so all items are deemed valid. The highest calculated r value was 0.762, while the lowest was 0.307. This indicates that each indicator in the performance variable has an adequate level of correlation in measuring the construct under study.

Furthermore, the reliability test results show that the Cronbach's Alpha value is 0.911, which is above the minimum threshold of 0.6. In addition, the Cronbach's Alpha if item deleted values for all items are also above 0.60. This indicates that the research instrument for the variable of expenditure treasurer performance has a very high and consistent level of reliability.

Thus, it can be concluded that all items in the expenditure treasurer performance variable have met the criteria for validity and reliability and are therefore suitable for use in further analysis.

### **Descriptive Analysis**

Descriptive analysis was used to describe the characteristics of the data using the mean, standard deviation, maximum, and minimum values based on respondents' responses to the variables of leadership (X1), competence (X2), and the performance of the disbursement treasurer (Y).

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### a. Respondents' Statements on Leadership (X1)

The research instrument consisted of 20 statements with a score range of 20–100. Based on these scores, the assessment categories were determined using score intervals according to the following formula (José Moral, 2024):

$$I = \frac{H - L}{K}$$

Keterangan:

I = interval; H = Highest Value; L = Lowest Value; K = Number of Classes.

Based on the calculations, the class intervals are as follows:

$$I = \frac{100 - 20}{5} = 16$$

Based on the results of the data analysis, the frequency distribution of leadership scores indicates that the majority of respondents rated leadership as “very good” or “good.”

Table 4. Frequency Distribution of Leadership Variable Scores (X<sub>1</sub>)

No	Class Interval	Frequency	Percentage (%)	Category
1	84 – 100	26	47.27	Very Good
2	68 – 83	20	36.36	Good
3	52 – 67	9	16.36	Fair
4	36 – 51	0	0.00	Poor
5	20 – 35	0	0.00	Very Poor
<b>Total</b>		<b>55</b>	<b>100.00</b>	

Source: Processed Data, 2025

A total of 47.27% of respondents rated leadership as “very good,” 36.36% as “good,” and 16.36% as “fair,” with no ratings in the “poor” category. This indicates that leadership within the Bandar Lampung City Government Work Unit is generally considered good. The average score was 79.93%, with all indicators falling into the “good” category; the highest score was in the provision of facilities and infrastructure, while the lowest was in supervision. These findings indicate that leadership functions have been optimal in providing direction and support, but supervision still needs improvement to make the performance of the disbursement treasurer more effective and accountable.

### b. Respondents' Statements Regarding Competencies (X2)

Based on the results of the data analysis, the frequency distribution of the competency variable scores indicates that the majority of respondents rated their competencies as “good” or “very good.”

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Table 5. Frequency Distribution of Competency Variable Scores (X<sub>2</sub>)

No	Class Interval	Frequency	Percentage (%)	Category
1	84 – 100	21	38.18	Very Good
2	68 – 83	22	40.00	Good
3	52 – 67	12	21.82	Fair
4	36 – 51	0	0.00	Poor
5	20 – 35	0	0.00	Very Poor
<b>Total</b>		<b>55</b>	<b>100.00</b>	

Source: Processed Data, 2025

A total of 40.00% of respondents rated competence as “good,” 38.18% as “very good,” and 21.82% as “adequate,” with no ratings in the “poor” category. This indicates that the competence of expenditure treasurers is generally classified as good. The average competency score was 78.13%, with all indicators falling into the “good” category; the highest-scoring indicator was “critical thinking in financial management,” while the lowest was “participation in technical guidance activities.” These findings suggest that the competencies of expenditure treasurers are adequate but still need to be improved through ongoing training and technical guidance.

### c. Respondents' Statements Regarding the Performance of the Expenditure Treasurer (Y)

Based on the analysis results, the majority of respondents rated performance as “good” (49.09%), followed by “very good” (29.09%) and “fair” (18.18%), while a small minority rated it as “poor” (3.64%) and there were no ratings of “very poor.” This indicates that the performance of the disbursement treasurer is generally considered good.

Table 6. Frequency Distribution of Performance Scores (Y)

No	Class Interval	Frequency	Percentage (%)	Category
1	84 – 100	16	29.09	Very Good
2	68 – 83	27	49.09	Good
3	52 – 67	10	18.18	Fair
4	36 – 51	2	3.64	Poor
5	20 – 35	0	0.00	Very Poor
<b>Total</b>	<b>—</b>	<b>55</b>	<b>100.00</b>	<b>—</b>

Source: Processed Data, 2025

The average performance score was 77.62%, with all indicators falling into the “good” category. The highest-scoring indicators were in the areas of record-keeping, bookkeeping, and financial reporting, while the lowest scores were in the timeliness of reporting and the accuracy of administrative management. These findings indicate that although performance has been satisfactory, improvements

in accuracy and timeliness are still needed to support more accurate, orderly, and accountable financial management.

## Inferential Analysis

### a. Multiple Linear Regression

Multiple linear regression analysis was used to determine the effects of leadership (X1) and competence (X2) on the performance of the disbursement treasurer (Y).

Table 7. Coefficients

Model	Variables	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
1	(Constant)	18.628	5.056	–	3.685	0.001
	Leadership	0.461	0.071	0.590	6.512	0.000
	Competency	0.283	0.072	0.356	3.932	0.000

Source: Processed Data, 2025

Based on the results of the analysis, the following regression equation was obtained:

$$y = 18,628 + 0,461 X_1 + 0,283 X_2$$

The constant value of 18.628 indicates that if the leadership and competence variables remain constant, performance will be at that level. The leadership regression coefficient of 0.461 indicates that a one-unit increase in leadership will increase performance by 0.461, while the competency coefficient of 0.283 indicates that a one-unit increase in competency will increase performance by 0.283, assuming all other variables remain constant.

These results indicate that leadership has a greater influence than competence on the performance of expenditure treasurers.

## Hypotesis Testing

### a. Hypothesis Testing of the Effect of Leadership (X1) on Performance (Y)

A hypothesis test was conducted to determine the effect of leadership on the performance of expenditure treasurers using a t-test.

Table 8. Hypothesis Testing on the Effect of Leadership on Performance

Model	Variables	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
1	(Constant)	27.256	5.139	–	5.304	0.000
	Leadership	0.630	0.064	0.806	9.911	0.000

Source: Processed Data, 2025

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The test results show that the leadership variable has a calculated t-value of 9.911 with a significance level of 0.000. This value is greater than the critical t-value (2.007) at a significance level of 0.05; therefore,  $H_0$  is rejected and  $H_a$  is accepted. Thus, leadership has a positive and significant effect on the performance of expenditure treasurers.

#### b. Hypothesis Test of the Effect of Competence (X2) on Performance (Y)

A hypothesis test was conducted to determine the effect of competence on the performance of expenditure treasurers using a t-test.

Table 9. Hypothesis Testing on the Effect of Competence on Performance

Model	Variables	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
1	(Constant)	33.300	6.040	–	5.513	0.000
	Competency	0.567	0.076	0.714	7.420	0.000

Source: Processed Data, 2025

The test results show that the competency variable has a calculated t-value of 7.420 with a significance level of 0.000. This value is greater than the critical t-value (2.007) at a significance level of 0.05; therefore,  $H_0$  is rejected and  $H_a$  is accepted. Thus, competency has a positive and significant effect on the performance of expenditure treasurers.

#### c. Hypothesis Testing of the Effects of Leadership (X1) and Competence (X2) on Performance (Y)

A hypothesis test was conducted to determine the simultaneous effect of leadership and competence on the performance of expenditure treasurers using an F-test.

Table 10. Hypothesis Testing on the Effect Leadership and Competence on Performance

Model	Source	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3534.082	2	1767.041	70.238	0.000
	Residual	1308.203	52	25.158		
	<b>Total</b>	<b>4842.285</b>	<b>54</b>			

Source: Processed Data, 2025

The test results show that the calculated F-value is 70.238 with a significance level of 0.000. This value is greater than the critical F-value (3.18) at a significance level of 0.05; therefore,  $H_0$  is rejected and  $H_a$  is accepted. Thus, leadership and competence simultaneously have a positive and significant effect on the performance of the disbursement treasurer.

## Discussion

### a. The Impact of Leadership on the Performance of Expenditure Treasurers

Leadership has a positive and significant effect on the performance of expenditure treasurers, with a regression coefficient of 0.461. This indicates that improving the quality of leadership will enhance performance. This finding aligns with leadership theory, which states that leaders capable of providing direction, support, and motivation will increase work productivity Ángeles López-Cabarcos et al. (2022), and is supported by research Yogi Adi Saputra et al. (2022).

### b. The Effect of Competence on the Performance of Expenditure Treasurers

Competence also has a positive and significant effect on performance, with a regression coefficient of 0.283. This indicates that an increase in competence will improve the performance of expenditure treasurers. This finding is consistent with the theory of competence proposed by Saputra et al. (2023) and the research by Herwina (2022) which states that competence has a significant effect on employee performance.

### c. The Simultaneous Effects of Leadership and Competence on the Performance of Expenditure Treasurers

Leadership and competence together account for 73% of the expenditure treasurer's performance. This indicates that the two variables complement each other in enhancing performance. This finding is consistent with Sulantara et al. (2020) and Tukiran et al. (2024). However, there are still 27% of other factors, such as workload, motivation, and organizational policies, that require further research.

## CONCLUSION AND SUGGESTION

### a. Conclusions

Based on the research findings, it can be concluded that leadership and competence have a positive and significant effect on the performance of expenditure treasurers, both partially and simultaneously. This indicates that improving the quality of leadership and developing individual competencies are important factors in enhancing the performance of expenditure treasurers. Thus, the synergy between effective leadership and adequate competencies can support the creation of more optimal, transparent, and accountable financial management.

### b. Suggestion

Based on the research findings, it is recommended that heads of work units strengthen their oversight and conduct ongoing monitoring and evaluation of the performance of expenditure treasurers. In addition, competency development through training and technical guidance should be routinely enhanced, accompanied by adequate support in the form of work facilities and infrastructure. Future

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research is expected to examine other factors that influence performance, such as workload, motivation, and organizational policies.

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