

THE INFLUENCE OF APPARATUS COMPETENCE, QUALITY OF ACCOUNTING INFORMATION SYSTEM, AND WORKLOAD ON THE PERFORMANCE OF OFFICIALS MAKERS OF KARIMUN DISTRICT GOVERNMENT COMMITMENT WITH INTERNAL CONTROL SYSTEM AS MODERATING VARIABLE

Lumanto¹, Bambang Satriawan², Irfan³, Muammar Khaddafi⁴

^{1,2,3}Fakultas Ekonomi dan Bisnis, Universitas Batam, Kepulauan Riau, Indonesia

⁴Fakultas Ekonomi dan Bisnis, Universitas Malikussaleh

E-mail: awi_lu28@yahoo.com, bambangsatirawan@univbatam.ac.id, irfanumsu@gmail.com

Abstract

This study aims to see the effect of Apparatus Competence, Quality of Accounting Information Systems, and Workload on the Performance of Commitment Making Officials of the Karimun Regency Government with the Internal Control System as a Moderating Variable. The type of research used is quantitative research. The sampling technique used is non-probability sampling with the saturated sample method (census). The population and sample in this study were all commitment-making officials (PPK) in all Regional Apparatus Organizations of Karimun Regency, Riau Islands Province. The type of data used is primary data with data collection techniques using questionnaires. The analysis technique used is descriptive statistical analysis, data quality test, outer model test, inner model test, and hypothesis testing. In this study using SPSS version 26 for windows and SmartPLS. The results of this study indicate that: apparatus competence has a positive and insignificant effect on PPK performance with a T-statistical value of $1.418 < 1.96$ and a P-value of $0.156 > 0.05$, the quality of accounting information systems has a positive and significant effect on PPK performance with a T-statistic value of $3.307 > 1.96$ and P-value $0.001 < 0.05$,

Keywords: *Workload, Performance of Committing Officers, Apparatus Competence, Quality of Accounting Information Systems, Internal Control Systems*

1. INTRODUCTION

President Number 54 of 2010 (Perpres 54 of 2010), which has been amended five times. The development of government procurement of goods/services in Indonesia is quite rapid. In 2019, there were 1,535,021 procurement packages through providers with a value of more than IDR 569,611,447,396,647.00, through self-management there were 1,548,581 work packages with a nominal value of IDR 246,463,223,198,078 and procurement through self-managed providers was 202,764 packages with a nominal value of Rp. 13,663,868,195,809.00. The value of this transaction will continue to increase in line with the increase in the value of the state budget. As the APBN/APBD increases from year to year, the funds allocated for the procurement of government goods/services also increase. This requires serious attention and handling.

Karimun Regency is one of the regencies in the Riau Islands province with the vision of realizing Karimun Regency as a leading maritime-based economic growth center based on faith and piety. In line with this economic growth, of course, it is accompanied by the development of facilities and infrastructure in Karimun Regency. To realize the vision and mission, competent human resources are needed in their fields, including commitment makers in Karimun Regency. Besides that, there are still many PPKs who do not have PPBJ certificates (Procurement Officials of Goods and Services) so that the competence of the apparatus in the field of procurement of goods and services is still lacking which results in the low performance of commitment-making officials in the Karimun district government. Competence is a person's characteristics that can be seen from skills, knowledge and abilities he has in terms of completing the tasks assigned to him. With the competence of the apparatus, the main tasks as PPK can be realized properly, because these human resources already have the knowledge and understanding of matters related to the

THE INFLUENCE OF APPARATUS COMPETENCE, QUALITY OF ACCOUNTING INFORMATION SYSTEM, AND WORKLOAD ON THE PERFORMANCE OF OFFICIALS MAKERS OF KARIMUN DISTRICT GOVERNMENT COMMITMENT WITH INTERNAL CONTROL SYSTEM AS MODERATING VARIABLE

Lumanto, Bambang Satriawan, Irfan, Muammar Khaddafi

performance of the PPK. One of the tasks of the PPK is to determine the implementation plan for the procurement of goods/services, so that the PPK is a very important party to determine the success of the procurement of goods/services. One of the mandatory requirements that must be met to be appointed as PPK is to have a certificate of expertise in the procurement of government goods/services issued by LKPP. An ASN cannot be appointed as PPK if he does not have a basic level goods/services procurement expert certificate, a basic level goods/services procurement expert certificate is proof of recognition from the government for competence in the field of goods/services procurement until 31 December 2023. In addition, as managerial requirements, a PPK with a minimum education of S1 (Strata 1) with a field of knowledge that is in accordance with the demands of the job and has experience in the procurement of goods/services for at least 2 (two) years. The competence of a PPK is not only assessed by having an expert certificate in the procurement of goods/services at the basic level and the fulfillment of managerial requirements. Real competence is when a PPK is able to carry out its main duties and authorities based on the principle of procurement of goods/services with evidence of a certificate of competence which is a Critical Success Factor (CSF) in the performance of implementing and controlling government procurement of goods/services.

2. LITERATURE REVIEW

2.1. Stewardship Theory

Stewardship theory is part of agency theory. According to (Donaldson & Davis, 1989) the theory of stewardship describes a situation where a manager prioritizes the interests of the organization for its main purpose rather than being motivated by individual interests. Stewardship theory is based on psychological and sociological theories of management accounting thinkers. Stewardship theory provides a philosophical assumption of human nature that is trustworthy, responsible, honest and has integrity for every activity it does. Based on the theory of stewardship describes a strong relationship between satisfaction and organizational success. Organizational success can be achieved by maximizing the utility of the steward and principal.

The application of stewardship theory is used because the trust of principals given to the government (stewards) can occur if they act in accordance with emerging interests, namely the public interest in general. The use of stewardship theory in government organizations is to describe the existence of the government as a public sector organization that can be trusted, accommodates the aspirations of its people, provides good service, and can account for what has been entrusted to it. So that the organization's goals for the welfare of its people can be achieved optimally.

2.2. Agency Theory

Agency theory focuses on two individuals who are principal and agent. The principal delegates decision-making responsibilities to the agent. In several management accounting studies, agency theory is used to identify the combination of employment contracts and information systems that will maximize the principal's benefit function, and the behavioral constraints that arise from the agent's interests. In agency theory, management accounting information is used for two purposes. First, it is used for decision making by principals and agents. And second, it is used to evaluate and share the results in accordance with the work contract that has been made and approved. This is called a performance evaluation role performance evaluation role that can motivate agents to try as optimally as possible.

Local government financial reports are submitted no later than 6 months after the fiscal year and have been audited by the Audit Board. The audit was conducted to minimize the information gap between the executive in this case the local government and the legislature as representatives of the people. In this audit, BPK will issue an opinion on the Regional Government Financial Report (LKPD) which describes the accountability of regional financial management.

2.3. Performance

According to Robbins, employee performance is the result of work both in quality and quantity achieved by a person in carrying out tasks according to the responsibilities given. Performance is formally defined as values that are summarized in the behavior of employees both positive and negative to achieve organizational goals.

According to Danim (2004:43), the factors that influence work morale are awareness of organizational goals, harmonious relations between humans in the organization, pleasant leadership, organizational levels, wages and salaries, opportunities for improvement or promotion, division of tasks and responsibilities, individual abilities, feelings of acceptance in the group, environmental dynamics, and personality. Of the many factors that affect employee performance, the same factors are grouped into one so that it can be said that the factors that affect performance are employee placement, work interest, achievement opportunities, opportunities to participate, work relations, leadership, compensation, work environment, job characteristics, policies, management, and personality.

2.4. Competence of Apparatus

According to Law Number 13 of 2003 concerning employment, competence is the work ability of each individual which includes aspects of knowledge, skills, and work attitudes in accordance with established standards. Competence is an ability to carry out or perform a job or task based on skills and knowledge (Wibowo, 2017: 271).

The competency model according to its importance according to Wibowo (2017) is divided into competency models for leadership, coordinators, experts, and support. The leadership and coordinator competency models are the same, namely commitment to continuous learning, service orientation, conceptual, decision making, developing others, having high standards of professionalism, having impact and influence, innovating, leadership, caring for the organization, performance orientation, service orientation, business strategy, teamwork, and diversity. Expert and support competency models include a commitment to continuous learning, care for the accuracy of details, creative and innovative thinking, flexibility, high professional standards, planning, organizing and coordination, problem solving,

Attitudes and behavior in the preparation of financial statements are different, this is influenced by the competence of the preparation of the financial statements. Competence in preparing financial statements is very necessary because competence is the basis for a person to achieve high performance in completing his performance. With competent human resources, the time for making financial reports can be efficient, because these human resources already have the knowledge and understanding of the things being done so that the financial statements that are prepared can be completed and presented on time.

2.5. Quality of Accounting Information System

Knowledge of information technology has become a requirement that must be met by someone who works in government agencies. In addition, knowledge of information technology is the main capital to be able to compete in the era of globalization and the progress of the times to come. To realize good governance, it can be started by overseeing the planning, budgeting and realization processes that involve the active role of the community. As the party authorized to regulate village policies, village officials are at the forefront of change.

An accounting information system that has met the criteria and is in accordance with the provisions, is expected to prevent errors that can harm the state in this case the funds that have been received by the village, as well as prevent fraud and the village and the implementation of development will continue to increase so that it will provide benefits for the village and the village. Public.

3. RESEARCH METHOD

3.1. Research Design

The research method used in this research is using a quantitative approach, which in this quantitative approach emphasizes theory testing through measuring research variables with numbers and analyzing data with statistical procedures. This study examines whether or not the

THE INFLUENCE OF APPARATUS COMPETENCE, QUALITY OF ACCOUNTING INFORMATION SYSTEM, AND WORKLOAD ON THE PERFORMANCE OF OFFICIALS MAKERS OF KARIMUN DISTRICT GOVERNMENT COMMITMENT WITH INTERNAL CONTROL SYSTEM AS MODERATING VARIABLE

Lumanto, Bambang Satriawan, Irfan, Muammar Khaddafi

influence of apparatus competence (X1), accounting information system (X2), and workload (X3) on PPK performance (Y) with the internal control system (Z) as a moderating variable.

3.2. Population and Sample

The population in this study were all commitment-making officials (PPK) in all regional apparatus organizations in Karimun Regency, Riau Islands Province. The sampling technique used in this study is to use the census method in which the entire population is sampled.

Table 3.1 Population and Research Sample

NO	OPD NAME	TOTAL PPK
1	the regional Secretariat	36
2	DPRD Secretariat	2
3	public health Office	6
4	Department of Population and Civil Registration	2
5	Department of Public Works and Spatial Planning	10
6	Department of Housing, Settlement and Cleanliness	2
7	environmental services	2
8	Department of Manpower and Industry	2
9	education authorities	2
10	Fisheries Service	2
11	Regional Inspectorate	2
12	Department of Tourism and Culture	2
13	Department of Transportation	2
14	Regional Financial and Asset Management Agency	2
15	social services	2
16	SME and ESDM Cooperative Trade Office	2
17	One Stop Integrated Licensing Investment Office	2
18	Regional Concession Agency	2
19	Community and Village Empowerment Service	2
20	Department of Food and Agriculture	2
21	Agency for Personnel and Human Resources Development	2
22	Office of Population Control, Family Planning, Women's Empowerment, Child Protection	2
23	National and Political Unity Agency	2
24	Research and Development Planning Agency	2
25	Youth and Sports Office	2
26	Regional Revenue Agency	2
27	Library and Archives Service	2
28	Head of the Civil Service Police Unit	2
TOTAL		102

Source: Data processed by researchers, 2022

3.3. Data Analysis Techniques

The technique used in data collection is the survey method through the distribution of questionnaires. Questionnaire is a data collection technique by giving a set of questions or written statements to respondents to answer. Questionnaires were distributed through direct meetings between researchers and respondents who were in the Karimun Regency area and were also sent to respondents whose OPDs were far away on the islands.

The measurement scale used in this study is the Likert scale, which is a positive or negative effect associated with several psychological objects. Attitude objects can be symbols, expressions, slogans, people, institutions, ideals, ideas, etc.

3.4. Data Quality Test

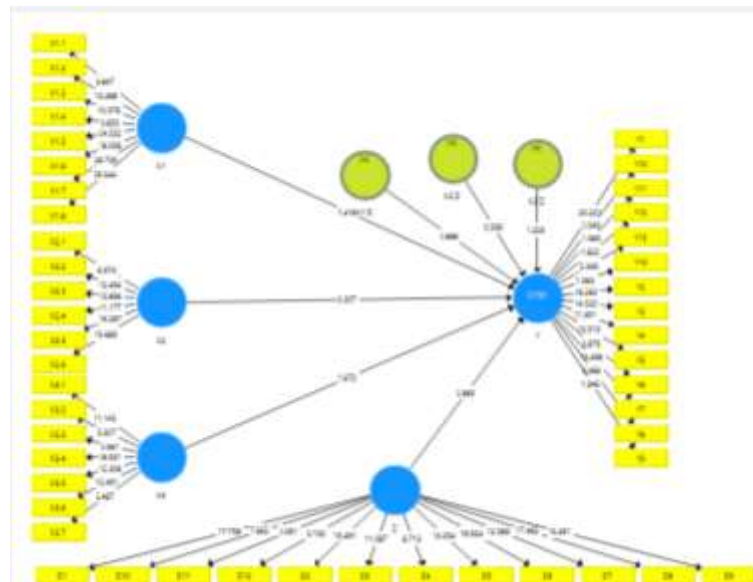
In this study using data quality test (validity and reliability) assisted by SPSS 25 software, outer model test, inner model and hypothesis testing assisted by SmartPLS software and Microsoft excel. Based on the validity test, there are several invalid variables including X1.10, X1.11, X2.7, X2.8, X3.8, Z12, Z13, and Y14. For the reliability test of the data processing results, the Coranbach Alpha value of each of the variables above with the reliable level used is > 0.60 or $> 60\%$ so that all variables in this study can and are feasible to use.

3.5. Descriptive Statistical Analysis

Descriptive statistics are statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalizations. Descriptive statistics aim to provide an overview of the demographics of research respondents and an overview of the research variables.

4.RESULTS AND DISCUSSION

4.1. Research result



The results of the SmartPLS program in assessing the path coefficient can be seen in the table below:

Hypothesis Testing Table

Variable	Path Coefficient	T Statistics	P-Values	Information
X1 → Y	0.172	1.418	0.156	Reject
X2 → Y	0.297	3.307	0.001	Accept
X3 → Y	0.150	1,672	0.095	Reject
Z → Y	0.395	2.885	0.004	Accept
X1'Z → Y	0.116	0.886	0.376	Reject
X2'Z → Y	0.052	0.536	0.592	Reject
X3'Z → Y	-0.099	1.203	0.229	Reject

Based on the test results in the table above, the test results for each hypothesis are as follows:

1. X1 has a positive but not significant effect on Y with a T-statistic value of 1.418 less than 1.96 and a p-value of $0.156 > 0.05$ (not significant);
2. X2 has a positive and significant effect on Y with a T-statistic value of 3.307 greater than 1.96 and a p-value of $0.001 < 0.05$ (significant);

THE INFLUENCE OF APPARATUS COMPETENCE, QUALITY OF ACCOUNTING INFORMATION SYSTEM, AND WORKLOAD ON THE PERFORMANCE OF OFFICIALS MAKERS OF KARIMUN DISTRICT GOVERNMENT COMMITMENT WITH INTERNAL CONTROL SYSTEM AS MODERATING VARIABLE

Lumanto, Bambang Satriawan, Irfan, Muammar Khaddafi

3. X3 has an insignificant positive effect on Y with a T-statistic value of 1.672 less than 1.96 and a p-value of $0.095 > 0.05$ (not significant);
4. Z has a positive and significant effect on Y with a T-statistic value of 2.885 greater than 1.96 and a p-value of $0.004 < 0.05$ (significant);
5. X1'Z has no significant positive effect on Y with a T-statistic value of 0.886 less than 1.96 and a p-value of $0.376 > 0.05$ (not significant);
6. X2'Z has a positive but not significant effect on Y with a T-statistic value of 0.536 less than 1.96 and a p-value of $0.592 > 0.05$ (not significant);
7. X3'Z has an insignificant positive effect on Y with a T-statistic value of 1.203 less than 1.96 and a p-value of $0.229 > 0.05$ (not significant)

4.2. Discussion

Competence Against Commitment Making Officer Performance

The results of this study found that competence had a positive and insignificant effect on the performance of the government commitment makers in Karimun Regency (H1 was rejected). This conclusion is based on the t-statistic value smaller than t-count, namely $1.418 < 1.96$, and a significant value greater than 0.05, namely 0.156. Thus, the competence of the commitment-making officials in carrying out work at the Karimun district government has not been able to contribute to the high and low performance of the commitment-making officials in the Karimun Regency, Riau Islands Province.

The findings of this study are not in line with the theory stated that the performance and effectiveness of employees in carrying out their duties is largely determined by the competencies implied by the field of work, Sriwidodo (2010). Through more adequate competencies, a person will be able to master and be able to practically apply all job duties in accordance with the job description that has been set. Higher employee competencies can be measured from the increasing knowledge and skills as well as the development of better character, nature and self-concept.

With regard to improving the performance of PPK within the Karimun Regency, through competence based on knowledge, it can be seen from the extent of PPK's knowledge related to the functions, duties and responsibilities assigned to him as PPK in planning and reporting the procurement of goods and services.

Based on the study of Kholodnaya (2022) knowledge (knowledge) that knowledge-based competence is a special form of managing mental knowledge, so that a person is able to ensure success when implementing each activity. The Kholodnaya study certainly directly explains that when determining someone as a PPK within the Karimun Regency organizational environment, it can be ascertained that the considerations in determining someone as a PPK are due to the knowledge they have will successfully implement work activities within the organization in accordance with the tasks and responsibilities assigned.

Focusing on the skills possessed by PPK, specifically for tasks and responsibilities, of course it is mandatory to have skills in the field of managing the procurement of goods and services from the planning stage to reporting, because in the digitalization era, PPK must be skilled in operating computers and other electronic communication systems in order to produce information that will be useful and up-to-date for other parties. Because Information is said to be useful when the information has value, is reliable and is capable of supporting any decision making (Suwardjono, 2005).

Meanwhile, with regard to improving the performance of KDP within the Karimun Regency government, Riau Islands Province, through competence based on attitude (behavior), it is reflected in how a PPK feels self-confident about their abilities without feeling arrogant and arrogant. So that the self-confidence that arises can make it easier for PPK to adapt to their work environment as a PPK within the Karimun Regency government. Because competence with attitude

indicators tends to lead to a person's ability to express or release his inner feelings (emotions) in expression (Banu, 2012). Furthermore, the attitude can be seen from the Treasurer's ability to communicate properly and correctly, able to build and maintain cooperation with the team,

This finding does not support the theory of The relationship between employee competence and performance is very close and very important, the relevance is there and strong even if employees want to improve their performance, they should have competencies that are in accordance with their job duties (Spencer 1993). Competence can cause or be used to predict a person's performance, meaning that if you have high competence, you will have high performance as well. Meanwhile, according to McClelland in Rivai (2010; 299) defines competence as a fundamental characteristic possessed by a person that has a direct effect on or can predict excellent performance.

Information System Quality Against Commitment Making Officer Performance

The results of this study found that the quality of accounting information has a positive and significant effect on the performance of the government commitment-making officials of Karimun Regency (H2 is accepted). This conclusion is based on the t-statistic value obtained at 3.307. When compared with the t-table of 1.96 at a significance level of 5%, then the t-value > t-table ($3.307 > 1.96$). Thus, the quality of accounting information owned by commitment-making officials in carrying out work can contribute to the high and low performance of commitment-making officials in Karimun Regency, Riau Islands Province. Therefore, the emphasis on KDP competencies has an important role in KDP performance by focusing on adaptability, usability, availability,

An Accounting Information System that has met the criteria and is in accordance with the provisions, is expected to prevent errors that can harm the state in this case the funds that have been received by the village, as well as prevent the misappropriation of village funds and the implementation of development will continue to increase so that it will provide benefits for the village and the village. Public. The Accounting Information System in the management of village funds will have a very influential impact on the instability of the existing village fund management and a good Accounting Information System will affect the village fund management system in the village. Widjajanto (2000:11) suggests that any organization that Using a computer to process transaction data has the function of an information system.

The information system function is responsible for data processing. Data processing is the most basic accounting information system application in every organization. The function of information systems in organizations has evolved from simple organizational structures that include only a few people to complex structures that include many qualified specialists.

Based on the table recap of the respondents' responses regarding the quality of the accounting information system with an average score of 4.43, it shows that the quality of the accounting information system in the Karimun district government is in good category. These results also affect the performance of KDP were based on the recapitulation of the results of the responses, respondents obtained an average score of 4.44 which indicates that the performance of KDP in the Karimun district government is in a good category. These results are in line with the results of hypothesis testing that there is an influence between the quality of accounting information systems on KDP performance. This is evidenced by hypothesis testing with a significance value of 0.001. This means that the quality of the accounting information system has an effect on the performance of KDP in the Karimun district government.

. The results of this research are supported by a previous study conducted by Linda and Usniawati (2018) with the title "The Influence of Accounting Information System Quality on Employee Performance at PT Sumber Artha Nusantara" which explains that the quality of the accounting information system has a significant positive effect partially on the performance of its employees. Further research by Veronika and Nyimas (2018) with the title "The Effect of Quality and Effectiveness of Accounting Information Systems on the Performance of PT Karya Putra Sriwijaya" which explains that the quality of accounting information systems has a significant partial effect on employee performance.

THE INFLUENCE OF APPARATUS COMPETENCE, QUALITY OF ACCOUNTING INFORMATION SYSTEM, AND WORKLOAD ON THE PERFORMANCE OF OFFICIALS MAKERS OF KARIMUN DISTRICT GOVERNMENT COMMITMENT WITH INTERNAL CONTROL SYSTEM AS MODERATING VARIABLE

Lumanto, Bambang Satriawan, Irfan, Muammar Khaddafi

Workload on the Performance of Committing Officers

The results of this study found that the workload had a positive and insignificant effect on the performance of the commitment-making officials of the Karimun Regency government (H3 was rejected). This conclusion is based on the t-statistic value obtained by 1.672 at a significance level of 5%, then $p\text{-value} > \text{sig}$ ($0.095 > 0.05$). Thus, the workload of the commitment-making officials in carrying out the work does not contribute to the high and low performance of the commitment-making officials in Karimun Regency, Riau Islands Province. Therefore, the emphasis on the workload of KDP does not have an important role in the performance of KDP by focusing on the time burden, mental burden and psychological burden.

Workload is a collection or number of activities that must be completed by an organizational unit or position holder within a certain period of time Sunarso (2010). Permendagri No. 12/2008 states that workload is the amount of work that must be carried out by a position/organizational unit and is the product of the work volume and the time norm. If the worker's ability is higher than the demands of the job, a feeling of boredom will arise. On the other hand, if the worker's ability is lower than the demands of the job, more fatigue will appear. The workload charged to employees can be categorized into three conditions, time load, mental burden and psychological burden.

The workload experienced by committed officials is still in the heavy category, this is due to the tasks assigned by the leadership to PPK are often burdensome, judging by the number of procurement of goods and services so many enter each year, this makes PPK quite burdened in time, mentality and psychology. However, from the results of the study it was found that the workload had a positive and insignificant effect on the performance of KDP in the Karimun district government.

5. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

From the results of research and discussion in chapter IV the researchers conclude that:

- 1) Competence has a positive but not significant effect on KDP performance in Karimun Regency with a T-statistic value of 1.418 less than 1.96 and a p-value of $0.156 > 0.05$ (not significant).
- 2) The quality of the accounting information system has a positive and significant effect on the performance of KDP in Karimun Regency with a T-statistic value of 3.307 greater than 1.96 and a p-value of $0.001 < 0.05$ (significant).
- 3) Workload has a positive and insignificant effect on KDP performance in Karimun Regency with a T-statistic value of 1.672 less than 1.96 and a p-value of $0.095 < 0.05$ (not significant);

5.2. Suggestions

Based on the results of the study "The influence of competence, quality of information systems, and workload on KDP performance with an internal control system as a moderating variable (at the government of Karimun Islands Riau Islands)" as a follow-up, the researcher hereby submits several suggestions, including:

1. The results showed that the competence of the apparatus had no significant positive effect on the performance of KDP, meaning that the low or high competence of the commitment-making officials in Karimun district was not very important in improving performance. Therefore, it is recommended that PPK employees attend training/training related to accounting and the preparation of reports on the procurement of goods and services and evaluate the achievement of targets from the results of the training they have done, so that PPK's performance will be better in the future.

2. Although the quality of the information system has a positive and significant effect on the performance of KDP, it is recommended that the quality of the accounting information system be improved by optimizing the relationship of information on procurement of goods and services that occur with its supporting systems, namely the policy of procurement of goods and services so as to produce a quality accounting information system.
3. Workload has no significant effect on performance, meaning that the high and low workload of commitment-making officials in Karimun Regency is not the main variable in improving performance. However, it is highly recommended, if too much workload will make employees stressed, even though there is an increase in working time.

REFERENCES

- Anggoro Ary Sutio, AT (2015). Identification of Performance Assessment of National Road Commitment Officials Based on Sidlacom Indicators. *Journal of Transportation* Vol. 15 No. 1 , 11-20.
- Bustani, B., Gaddafi, M., & Nur Ilham, R. (2022). REGIONAL FINANCIAL MANAGEMENT SYSTEM OF REGENCY/CITY REGIONAL ORIGINAL INCOME IN ACEH PROVINCE PERIOD YEAR 2016-2020. *International Journal of Educational Review, Law And Social Sciences (IJERLAS)*, 2(3), 459–468.<https://doi.org/10.54443/ijerlas.v2i3.277>
- Fadil, M. (2020). The Influence of Accounting Information Systems, Internal Control Systems, and Utilization of Information Technology on Village Fund Management Accountability (Case Study in Kramat District, Tegal Regency). *Accounting Study Program, Faculty of Economics and Business, Pancasakti University, Tegal*, 1-129.
- Falahuddin, F., Fuadi, F., Munandar, M., Juanda, R., & Nur Ilham, R. (2022). INCREASING BUSINESS SUPPORTING CAPACITY IN MSMES BUSINESS GROUP TEMPE BUNGONG NANGGROE KERUPUK IN SYAMTALIRA ARON DISTRICT, UTARA ACEH REGENCY. *IRPITAGE JOURNAL*, 2(2), 65–68.<https://doi.org/10.54443/irpitage.v2i2.313>
- FeravaF (2021), The Effect of Workload on the Performance of Outpatient Medical Record Staff with Work Motivation as an Intervening Variable at Dharmais Cancer Hospital. <https://digilib.esaunggul.ac.id/elektron-beban-kerja-terhadap-kinerja-energi-rekam-medis-rawat-jalan-dengan-motivasi-kerja-as-variable-intervening-di-rumah-sakit-kanker-dharmais-21967.html>
- Geovani, I., Nurkhotijah, S. ., Kurniawan, H. ., Milanie, F., & Nur Ilham, R. . (2021). JURIDICAL ANALYSIS OF VICTIMS OF THE ECONOMIC EXPLOITATION OF CHILDREN UNDER THE AGE TO REALIZE LEGAL PROTECTION FROM HUMAN RIGHTS ASPECTS: RESEARCH STUDY AT THE OFFICE OF SOCIAL AND COMMUNITY EMPOWERMENT IN BATAM CITY. *International Journal of Educational Review, Law And Social Sciences (IJERLAS)*, 1(1), 45–52.<https://doi.org/10.54443/ijerlas.v1i1.10>
- Ilham, Rico Nur. et all (2019). Investigation of the Bitcoin Effects on the Country Revenues via Virtual Tax Transactions for Purchasing Management. *International Journal of Supply Management*. Volume 8 No.6 December 2019.
- Ilham, Rico Nur. et all (2019).. Comparative of the Supply Chain and Block Chains to Increase the Country Revenues via Virtual Tax Transactions and Replacing Future of Money. *International Journal of Supply Management*. Volume 8 No.5 August 2019.
- Lasta Irawan, A. ., Briggs, D. ., Muhammad Azami, T. ., & Nurfaliza, N. (2021). THE EFFECT OF POSITION PROMOTION ON EMPLOYEE SATISFACTION WITH COMPENSATION AS INTERVENING VARIABLES: (Case Study on Harvesting Employees of PT. Karya Hevea Indonesia). *International Journal of Social Science, Educational, Economics, Agriculture Research, and Technology (IJSET)*, 1(1), 11–20.<https://doi.org/10.54443/ijset.v1i1.2>
- likdanawati, likdanawati, Yanita, Y., Hamdiah, H., Nur Ilham, R., & Sinta, I. (2022). EFFECT OF ORGANIZATIONAL COMMITMENT, WORK MOTIVATION AND LEADERSHIP STYLE ON EMPLOYEE PERFORMANCE OF PT. ACEH DISTRIBUS INDO RAYA.

THE INFLUENCE OF APPARATUS COMPETENCE, QUALITY OF ACCOUNTING INFORMATION SYSTEM, AND WORKLOAD ON THE PERFORMANCE OF OFFICIALS MAKERS OF KARIMUN DISTRICT GOVERNMENT COMMITMENT WITH INTERNAL CONTROL SYSTEM AS MODERATING VARIABLE

Lumanto, Bambang Satriawan, Irfan, Muammar Khaddafi

- International Journal of Social Science, Educational, Economics, Agriculture Research, and Technology (IJSET), 1(8), 377–382. <https://doi.org/10.54443/ijset.v1i8.41>
- Ladapase, LI (2019). The Influence of Apparatus Competence, Apparatus Motivation, and Organizational Commitment to Village Fund Management Accountability in Nelle District, Koting District, and Kangae District, Sikka District. Accounting Study Program, Faculty of Economics, Sanata Dharma University, 1-129.
- Majied Sumatrani Saragih, M., Hikmah Saragih, U., & Nur Ilham, R. (2021). RELATIONSHIP BETWEEN MOTIVATION AND EXTRINSIC MOTIVATION TO ICREASING ENTREPRENEURSHIP IMPLEMENTATION FROM SPP AL-FALAH GROUP AT BLOK 10 VILLAGE DOLOK MASIHUL. MORFAI JOURNAL, 1(1), 1–12. <https://doi.org/10.54443/morfai.v1i1.11>
- Nur Ilham, R., Arliansyah, A., Juanda, R., Multazam, M., & Saifanur, A. (2021). RELATHIONSIP BETWEEN MONEY VELOCITY AND INFLATION TO INCREASING STOCK INVESTMENT RETURN: EFFECTIVE STRATEGIC BY JAKARTA AUTOMATED TRADING SYSTEM NEXT GENERATION (JATS-NG) PLATFORM. International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBA), 1(1), 87–92. <https://doi.org/10.54443/ijevas.v1i1.27>
- Nur ilham, R., Likdanawati, L., Hamdiah, H., Adnan, A., & Sinta, I. (2022). COMMUNITY SERVICE ACTIVITIES “SOCIALIZATION AVOID STUDY INVESTMENT” TO THE STUDENT BOND OF SERDANG BEDAGAI. IRPITAGE JOURNAL, 2(2), 61–64. <https://doi.org/10.54443/irpitage.v2i2.312>
- Nirwan, ZF (2021). The Effect of Workload and Organizational Commitment on the Performance of Employees of the Commercial Division of PT. Angkasa Pura II Kualanamu International Airport Branch Office. Management Study Program, Faculty of Economics and Business, University of North Sumatra, 1-107.
- Rahmaniar, R., Subhan, S., Saharuddin, S., Nur Ilham, R. ., & Anwar, K. . (2022). THE INFLUENCE OF ENTREPRENEURSHIP ASPECTS ON THE SUCCESS OF THE CHIPS INDUSTRY IN MATANG GLUMPANG DUA AND PANTON PUMP. International Journal of Social Science, Educational, Economics, Agriculture Research, and Technology (IJSET), 1(7), 337–348. <https://doi.org/10.54443/ijset.v1i7.36>
- Sandi, H., Afni Yunita, N., Heikal, M., Nur Ilham, R., & Sinta, I. (2021). RELATIONSHIP BETWEEN BUDGET PARTICIPATION, JOB CHARACTERISTICS, EMOTIONAL INTELLIGENCE AND WORK MOTIVATION AS MEDIATOR VARIABLES TO STRENGTHENING USER POWER PERFORMANCE: AN EMPERICAL EVIDENCE FROM INDONESIA GOVERNMENT. MORFAI JOURNAL, 1(1), 36–48. <https://doi.org/10.54443/morfai.v1i1.14>
- Septiani, D. (2021). The Influence of the Implementation of Accounting Information Systems, Internal Control Systems, and Human Resources Competencies on the Quality of Financial Reports with Organizational Culture as a Moderating Variable. Department of Accounting, Faculty of Economics and Business, Hasanuddin University, 1-52.
- Sinta, I., Nur Ilham, R., Kumala Sari, D., M, M., Khaidir, K., & Ekamaida, E. (2021). Training The Processing of Tomato Sauce for A Home-Based Business the Scale Of SMES. IRPITAGE JOURNAL, 1(1), 26–28. <https://doi.org/10.54443/irpitage.v1i1.24>
- Sinurat, M., Heikal, M., Simanjuntak, A., Siahaan, R., & Nur Ilham, R. (2021). PRODUCT QUALITY ON CONSUMER PURCHASE INTEREST WITH CUSTOMER SATISFACTION AS A VARIABLE INTERVENING IN BLACK ONLINE STORE HIGH CLICK MARKET: Case Study on Customers of the Tebing Tinggi Black Market Online Store. MORFAI JOURNAL, 1(1), 13–21. <https://doi.org/10.54443/morfai.v1i1.12>

Yusuf Iis, E., Wahyuddin, W., Thoyib, A., Nur Ilham, R., & Sinta, I. (2022). THE EFFECT OF CAREER DEVELOPMENT AND WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE WITH WORK MOTIVATION AS INTERVENING VARIABLE AT THE OFFICE OF AGRICULTURE AND LIVESTOCK IN ACEH. International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBAS), 2(2), 227–236.<https://doi.org/10.54443/ijevas.v2i2.191>

THE INFLUENCE OF APPARATUS COMPETENCE, QUALITY OF ACCOUNTING INFORMATION SYSTEM, AND WORKLOAD ON THE PERFORMANCE OF OFFICIALS MAKERS OF KARIMUN DISTRICT GOVERNMENT COMMITMENT WITH INTERNAL CONTROL SYSTEM AS MODERATING VARIABLE

Lumanto, Bambang Satriawan, Irfan, Muammar Khaddafi
