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Analyzing the Impact of Personal Scorecards, Organizational Commitment, Functional Competence, and Managerial Competence on Financial Management Employee Performance

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ABSTRACT

This study aimed to assess and examine the impact of personal scorecards, organizational commitment, functional competence, and managerial competence on the performance of financial management personnel. The study population consisted of all employees (n = 99) employed at the Makassar City Financial and Asset Management Agency. Sixty individuals were included in this study, as determined by using the Slovin formula. The primary data source is information researchers directly obtain from respondents using questionnaire tools. The proposed data analysis approach encompasses several key components, including descriptive statistical analysis, validity testing, reliability testing, normality testing, heteroscedasticity testing, multicollinearity testing, and hypothesis testing using multiple linear regression analysis. Additionally, the research will involve conducting partial tests, simultaneous tests, and determination coefficient tests. This study's findings suggest a statistically significant and positive relationship between personal scorecard variables, organizational commitment, functional competence, and managerial competence, and the performance of financial management employees at the Makassar City financial and asset management agency.

Introduction

Empowering the state apparatus aims to establish a state administration that can effectively facilitate the seamless and coordinated execution of administrative tasks and functions. This endeavor, in turn, seeks to enhance the performance of employees and necessitates the commitment and involvement of all stakeholders. Achieving excellence in the administrative service process is contingent upon the presence of high-caliber human resources. Enhancing the efficacy of human resources across several domains is a crucial endeavor aimed at cultivating high-quality individuals who can effectively harness, advance, and grasp scientific and technological knowledge. According to Mangkunegara, (2014) one approach to address the escalating pace of development and enhance efficiency and productivity is by implementing a plan to improve human resources performance.

To achieve the objectives established, organizations, whether governmental or private, must employ a structured framework consisting of individuals who actively contribute to enhancing the performance of human resources, thereby facilitating the attainment of organizational goals (Lin, 2017). Hence, governmental, and private entities must improve the caliber of their workforce by prioritizing the quality of human resources. Provide adequate support from human resources to ensure progress in diverse growth domains. Consequently, there is a need to enhance the performance of dependable, autonomous, and proficient human resources. The importance of human resource quality lies in its objective to enable employees or workers within an organization to perform their duties while meeting the desired level of excellence, thereby facilitating the attainment of organizational objectives successfully and efficiently. Various aspects of human resource management impact how well human resources perform in organizations. These factors can either enhance or hinder job performance, leading to challenges in planning, work procedures, and even work failures. This study's human resource components comprise internal and external dimensions. These factors include personal scorecards, organizational commitment, and functional and management abilities (Aziz & Dewanto, 2022; Makawi et al., 2015; Purnawati et al., 2017).

According to Rizal et al., (2014) commitment can be defined as the voluntary dedication of effort, energy, and time toward completing a task or engagement. Burr & Girardi, (2002) propose that commitment is a cognitive and affective work disposition that signifies an individual's degree of alignment and meeting with an organization. Therefore, commitment can be understood as the outward expression of an individual's readiness to dedicate themselves to their own objectives or an institution. This dedication is characterized by the effort exerted, including energy, time, and cognitive resources, to attain personal goals and contribute to a collective vision. The study by Akbar et al., (2017) showed a noteworthy positive impact of organizational commitment on employee performance. According to a survey by Manery, (2018) there is a positive relationship between organizational commitment and employee performance, but it is statistically insignificant.

In the context of organizations, competence can be conceptualized as a distinct technical proficiency that sets one organization apart from others. Furthermore, competence can be defined as a composite of information, abilities, and habits that influence performance. Fitness for employment gives rise to two distinct concepts, competency, and competence, originating from separate streams. The categorization of competencies is commonly approached from a human-centric perspective, considering both individual dimensions and interpersonal dynamics, as individuals inherently possess social inclinations (Arifin, 2015). Functional competencies refer to the specific skills and abilities that individuals at various organizational levels must have. At the leadership level, it is essential to identify the competencies needed for employees to fulfill their roles as leaders effectively. Similarly, staff members must determine the competencies to perform their duties proficiently. This process should be repeated for other positions within the organization as well. Competence refers to the range and degree of behavioral attributes an individual possesses and contributes to a given job. It is imperative to differentiate this concept from the specific competencies (knowledge, skills, and expertise) required to perform job-related tasks effectively. The studies by Makawi et al., (2015) and Murbijanto & Lataruva (2016) provide evidence from the existing literature that job competence has a significant and positive impact on employee performance.

Performance refers to a series of deliberate acts undertaken to attain specific objectives, which are evaluated by comparison with diverse benchmarks. The assessment of organizational performance can be conducted through the utilization of several methods or approaches. The measurement of organizational performance can be categorized into two main groups: financial performance measurement and non-financial performance measurement (Zudia & Nasir, 2016). The efficacy of financial management personnel indicates a government's operational efficiency, necessitating the production of high-quality financial reports by the government. The financial statements are considered to have fulfilled the qualitative attributes of financial statements, which include relevance, reliability, comparability, and understandability.

The populace's expectation from the governing body pertains to generating financial reports that adhere to the four essential attributes of financial statements. Financial reports serve as a mechanism of transparency and responsibility, allowing the public to assess the financial success of a government's management (Gafur et al., 2016). Many stakeholders extensively utilize the information contained within financial reports. The interested parties use the data presented in the financial accounts to make informed decisions. The resultant decision will lead the government onto a more favorable trajectory. Government accounting standards are imperative mandates that must be adhered to as guiding principles to enhance the quality of financial statements in Indonesia. Furthermore, the compilation of financial accounts necessitates utilizing an accounting system. To generate regional financial reports, a regional financial accounting system is required. The regional financial accounting system, known as SAKD, encompasses a comprehensive process from the first phase of data collection to the final stage of financial reporting, ensuring accountability in applying the APBD as outlined in Permendagri No. 59 of 2007. A lack of comprehension regarding the accounting system can impede the generation of financial reports. The government has made efforts to create reports utilizing the regional financial accounting system to enhance the quality of the resultant regional financial statements. However, not all government employees comprehensively understand the regional financial accounting system. The financial and asset management agency is a component of the local government's financial and asset management implementation. The head of the Service oversees it and is accountable to the Regent through the Regional Secretary. The investigation of this research issue holds significant importance in the context of the Makassar City Financial and Asset Management Agency, as it pertains to the examination of the performance of financial management personnel across several factors, such as personal scorecard, organizational commitment, functional competence, and managerial competence.

The primary theoretical framework employed in this study is Locke & Bryan, (1968) Goal-setting Theory, which serves as the overarching theoretical foundation. The Goal-Setting Theory represents a prominent framework within the realm of motivation theory. The theory of goal-setting places significant emphasis on the correlation between the established goals and the subsequent performance outcomes. The fundamental principle posits that an individual's comprehension of the objectives set forth by the organization will have a significant impact on their work behavior. According to Robbins & Judge, (2008) the Goal-Setting Theory posits that an individual's commitment to a goal is crucial. If an individual is dedicated to attaining their objectives, this commitment will significantly influence their behaviors and subsequently impact their performance outcomes. An individual's desired degree of performance is attaining predetermined goals or objectives. In general, the presence of intentions about established goals serves as a potent motivator for achieving desired performance outcomes. To effectively evaluate one's performance, individuals must possess the requisite abilities, develop clear objectives, and receive constructive feedback. The attainment of goals (dreams) impacts employee behavior and performance within the organizational context.

According to Davis, (2009) staff performance evaluates daily work activities, considering the input, process, output, outcome, and benefit aspects. This evaluation aims to ensure the achievement of optimal and high-quality performance. From a managerial and bureaucratic perspective, performance can be characterized as the execution of several operations, such as planning, programming, management, monitoring/reporting, and evaluation/assessment. These activities should align with the concept of acceleration to achieve efficient, effective, and productive goals. In other words, they should be considered integral components of the input, process, output, outcome, and benefit framework.

Rampersad, (2006) introduced the Personal Balanced Scorecard (PBSC) as a theoretical framework. It serves as a tool to enhance self-awareness, self-exploration, and self-control. Rampersad, (2006) identifies six interconnected aspects of PSBC. 1) Individual aspirations, 2) Determinants of individual success, 3) Individual objectives, 4) Metrics for individual achievement, 5) Individual benchmarks, and 6) Levels of individual growth. Within the realm of employment, the PBSC (Personal Best Self Concept) serves as a mechanism through which individuals might surpass their existing level of achievement. The literature about using PBSC mainly focuses on how individuals, particularly employees, address their growth requirements. The implementation of PBSC encourages individuals to establish clear and specific objectives that encompass immediate and long-term aspirations, fostering alignment between personal, organizational, and familial desires. The PBSC framework encompasses three fundamental aspects: Personal Competence, Competence for Adding Value, and Aptitude for self-actualization. The first dimension, Personal Competence, centers on an individual's skill set. This pertains to an individual's performance following the requirements of their profession. Additionally, Competence for Adding Value is associated with tasks that involve proactive initiatives from individuals. This is assessed by including obligations and the individual's capacity to engage and establish connections within their surroundings; c) Proficiency in achieving self-fulfillment. This dimension pertains to the equilibrium between an individual's personal and professional lives, encompassing the nature of one's occupation and the corresponding attitudes and emotions towards it. The study conducted by Aziz, (2022) showed that utilizing a personal balanced scorecard technique in the performance appraisal system yields high objectivity when applied to employees.

H_1: There is a significant influence of personal scorecard on employee performance.

In employment, an individual's dedication to their occupation and the institution is frequently regarded as highly significant. Due to its inclusion in job advertisements, some businesses have started requiring commitment to holding or applying for positions. This highlights the significance of commitment within the realm of employment. Employees' commitment to a firm is closely tied to their relationship with their job or profession as it pertains to attaining the company's targeted business objectives (Istiani, 2017). Organizational commitment refers to a robust inclination to maintain membership within a specific organization. It encompasses an attitude that manifests in employee performance and represents an ongoing process wherein organizational members demonstrate their dedication to the organization's success and sustained advancement, thereby ensuring their continued affiliation. According to Luthans, (2006) empirical evidence suggests a favorable correlation between organizational commitment and desirable outcomes, such as good performance. According to Muis et al., (2018) his research findings indicate that organizational commitment significantly shapes employee performance. A positive correlation exists between employee commitment and performance, whereby a rise in the former leads to a corresponding increase.

H_2: There is a significant effect of organizational commitment on employee performance.

Spencer & Spencer, (2018) identifies various functional competency indicators, including business acumen, quality focus, continuous improvement, written communication (as an expression of task proficiency), teamwork and collaboration, relationship management, interpersonal communication (as an indication of effective teamwork), and delivering results and championing change (as a demonstration of responsibility). According to Kartika, (2016) competency traits significantly impacted employee performance.

H_3: There is a significant effect of functional competence on employee performance.

Competence refers to the range and degree of behavioral manifestations an individual exhibits in their professional endeavors. The following attributes characterize the management concept: Firstly, 2). Secondly, 3). Additionally, 4). Moreover, There exists a set of objectives to be attained; 2) functioning as a fusion of scientific principles and artistic elements; 3) it is a methodical, harmonized, collaborative, and unified undertaking that harnesses its constituent components; 4) involving the collaboration of two or more individuals within an organizational framework; 5) predicated upon the allocation of tasks, obligations, and accountabilities; 6) encompassing a multitude of functions; and 7) serving as a mechanism for the realization of objectives (Hasibuan, 2016). According to a study by El-Faradis, (2016) management competency traits significantly impact teacher performance. Similarly, a survey conducted by Wirda & Azra (2015) revealed that management ability had a favorable effect on the performance of industries.

H_4: There is a significant influence of managerial competence on employee performance.

Research Design and Methodology

The study was carried out at the Makassar City Financial and Asset Management Agency Office, encompassing the agency's entire workforce, which amounted to 99 employees. This included 14 employees in the secretariat, 15 in the budget sector, 22 in treasury, 12 in accounting, 14 in the asset sector, and 22 in the procurement service unit. The sample size for this study consisted of 79 individuals, as calculated using the Slovin formula. The research utilizes primary data as its source of information. Primary data refers to a data source that is collected directly from individuals through the completion of surveys. This data includes personal information and the responses provided by respondents as recorded on the questionnaires. This study employed a Likert scale of five alternative responses to measure each variable indicator. The ranking included the following options: "Strongly agree" (scored as 5), "Agree" (scored as 4), "Disagree" (scored as 3), "Disagree" (scored as 2), and "Strongly disagree" (scored as 1). The acquired data will undergo analysis through multiple phases of testing. The initial step is performing a descriptive statistical analysis. The subsequent phase involves the examination of the study data instrument by administering validity and reliability tests. The research's third stage consists of conducting the traditional assumption test, which includes assessing normality, heteroscedasticity, and multicollinearity. The fourth stage of this study involves the testing of all hypotheses put forth. These hypotheses will be evaluated using partial tests (t-tests), simultaneous tests (f-tests), and tests of the coefficient of determination.

Table 1. Operational Definitions and Indicators

Variable	Code	Indicator	Major Reference
Personal Scorecard	X1.1	Financial Stability	(Abida et al., 2018; Aziz & Dewanto, 2022)
	X1.2	External Parties	
	X1.3	Internal Process	
	X1.4	Knowledge and Learning	
Organizational Commitment	X2.1	Identification	(Istiani, 2017; Wibowo et al., 2015)
	X2.2	Feelings	
	X2.3	Engagement	
	X2.4	Sacrifice	
	X2.5	Loyalty	
Functional Competence	X3.1	Ability to perform tasks	(Hoke et al., 2018; Saputra et al., 2016)
	X3.2	Creative	
	X3.3	Responsibility	
	X3.4	Quality of work	
	X3.5	On Time	
Managerial Competence	X4.1	Initiative and action	(Pande et al., 2017; Wirda & Azra, 2015)
	X4.2	Cooperation	
	X4.3	Directing subordinates	
	X4.4	Attention to subordinates	
Employee Performance	Y1.1	Employability	(Basit et al., 2018; Handoyo et al., 2015)
	Y1.2	Skills	
	Y1.3	Experience	
	Y1.4	Seriousness	
	Y1.5	Responsibility	

Source: *Primary Data*

Findings and Discussion

Findings

The study included 60 participants who were employees at the financial and asset management agency in Makassar City. These participants were selected to provide additional data, which was then categorized based on variables such as gender, age, education, and duration of employment. According to the data presented in Table 2, it can be observed that the respondents can be categorized based on their gender. Of the 50 respondents, 22 (54%) are identified as women, whereas the remaining 28 individuals (56%) are classified as men. In the present study, the features about age have been categorized into three distinct groups, each representing a specific age range of the participants. The age group with the highest respondents was those aged 20–29, accounting for 58% of the total sample. Following this, the age group of 30–40 years comprised 16 individuals, representing 32% of the sample. The final age group, including individuals over 50, included five, making up 10% of the sample.

The subsequent phase encompasses a data quality assessment, including validity and reliability tests. This study aims to assess the validity and reliability of each statement item in measuring variables through a comprehensive examination. The comparison of the r count and r table is employed in this test. If the count of r is more, the statement item is considered valid; conversely, if the r-count of r is smaller than the r-table, the statement item is deemed invalid. The reliability test in this study relies on the criterion that a questionnaire is deemed reliable or consistent if the Cronbach's Alpha (α) score exceeds 0.60.

Table 2. Respondent Demographic Data

Variable	Measurement	n	%
Gender	Man	22	36,7
	Woman	38	63,3
Age	20 - 29	8	13,3
	30 - 39	17	28,3
	40 - 49	23	38,3
	50 - 59	12	20
Education Level	High School	8	13,3
	Diploma	12	20,0
	Bachelor's degree	34	56,7
	Master's Degree	6	10,0
Length of work	< 15 year	40	66,7
	≥ 15 year	20	33,3

Source: *Primary Data*

Table 3. Validity and Reliability Test Results

Variable	Instrument	r-calculated	Cronbach Alpha	Result
X1	X1.1	0,341	0,719	Valid dan reliable
	X1.2	0,447		Valid dan reliable
	X1.3	0,434		Valid dan reliable
	X1.4	0,537		Valid dan reliable
X2	X2.1	0,287	0,693	Valid dan reliable
	X2.2	0,311		Valid dan reliable
	X2.3	0,529		Valid dan reliable
	X2.4	0,269		Valid dan reliable
	X2.5	0,556		Valid dan reliable
X3	X3.1	0,313	0,702	Valid dan reliable
	X3.2	0,286		Valid dan reliable
	X3.3	0,543		Valid dan reliable
	X3.4	0,414		Valid dan reliable
	X3.5	0,492		Valid dan reliable
X4	X4.1	0,584	0,749	Valid dan reliable
	X4.2	0,468		Valid dan reliable
	X4.3	0,501		Valid dan reliable
	X4.4	0,473		Valid dan reliable
Y	Y1.1	0,272	0,636	Valid dan reliable
	Y1.2	0,319		Valid dan reliable
	Y1.3	0,277		Valid dan reliable
	Y1.4	0,300		Valid dan reliable
	Y1.5	0,287		Valid dan reliable

Source: *Ouput (SPSS)*

According to the findings of the validity test, as presented in Table 3, the r-count values for 23 statements fall within the range of 0.272 to 0.584. It is worth noting that these r-count values exceed the corresponding r-table value of 0.254, at a significance level of $\alpha = 0.05$, for a sample size of $n = 60$. Therefore, it can be asserted that all items included in the questionnaire are valid, as they can elicit responses that can be assessed and utilized for further study. The reliability test results presented in the table indicate that all variables in the study exhibit a substantial alpha coefficient exceeding 0.6. This suggests that the concepts each variable in the questionnaire measures have a high degree of reliability. Consequently, it can be concluded that the questionnaire employed in this study is reliable.

The third part of the analysis involves doing the calculus assumption test, which examines normality, heteroscedasticity, and multicollinearity. The normality test is conducted to assess the presence of a normal distribution in a regression model's dependent and independent variables. A regression model that exhibits a normal distribution is considered reliable. The test results are depicted in Figure 1.

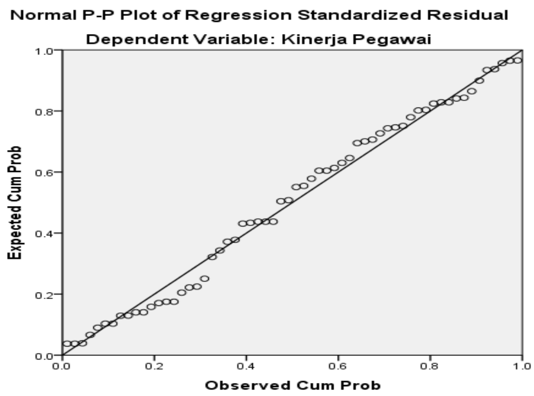

Figure 1. Normality Test Results
Source: *Ouput (SPSS)*

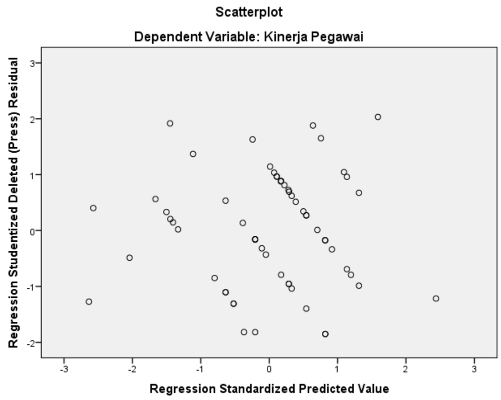

Figure 2. Heteroscedasticity Test Results
Source: *Ouput (SPSS)*

The analysis of the normal probability plot graph reveals that the data points exhibit a dispersion pattern centered on the diagonal line, indicating a distribution that aligns with the direction of the diagonal line. The graphical method employed for data distribution testing demonstrates results that support the conclusion that the regression model is suitable for usage since it satisfies the normality assumption. Following the observations made from Figure 2, it is evident that the data distribution lacks a discernible structure, with data points exhibiting dispersion both above and below the zero mark on the Y-axis. Based on the analysis, it can be inferred that the regression model does not show heteroscedasticity.

Moreover, the objective of the multicollinearity test is to determine the presence of a significant correlation among the independent variables inside a multiple linear regression model. The assessment of multicollinearity involves examining the values of the Variance Inflation Factors (VIF) and tolerance. According to Ghozali (2003), when the Variance Inflation Factor (VIF) value is less than ten, and the tolerance is more significant than 0.10, it can be concluded that there is no perfect correlation between the independent variables and vice versa. According to the findings presented in Table 4, it is evident that the tolerance values for all independent variables exceed 0.10. This indicates a lack of correlation among the independent variables. All independent variables exhibit a variable inflation factor (VIF) value below 10. Therefore, the regression model indicates no multicollinearity among the independent variables.

Table 4. Multicollinearity Test Results

Independent Variable	Collinearity Statistics		Info
	Tolerance	VIF	
Personal scorecard	0,539	1,855	Non-Multicollinearity
Organizational Commitment	0,382	2,615	Non-Multicollinearity
Functional competence	0,450	2,222	Non-Multicollinearity
Managerial competence	0,464	2,157	Non-Multicollinearity

Source: *Ouput (SPSS)*

Once the classical assumption test has been conducted and the overall findings indicate that the regression model satisfies the classical assumptions, the subsequent step involves assessing and interpreting the multiple regression model. Table 5 displays the outcomes of the regression analysis computed using SPSS.

Table 5. Multiple Linear Regression Analysis Results (Coefficients[a])

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.519	.313		1.658	.103		
	Personal scorecard	.172	.081	.204	2.126	.038	.539	1.855
	Organizational Commitment	.273	.115	.271	2.380	.021	.382	2.615
	Functional competence	.311	.100	.327	3.121	.003	.450	2.222
	Managerial competence	.169	.080	.217	2.101	.040	.464	2.157

a. Dependent Variable: Employee Performance (Y)
Source: *Ouput (SPSS)*

Based on the findings derived from the statistical analysis conducted using SPSS, the regression equation can be expressed as follows, as presented in Table 5.

$$Y = 0{,}519 + 0{,}172X1 + 0{,}273X2 + 0{,}311X3 + 0{,}169X4 \text{...........} (1)$$

The multiple linear regression equation provides a detailed explanation of the constant value (bo) = 0.519. This value signifies that when the variables of a personal scorecard, organizational commitment, functional competence, and managerial competence remain constant or unchanged, the employee's performance is estimated to be 0.519 units. The value of b1, which is 0.172, indicates a statistically significant positive relationship between the personal scorecard and the implementation of financial management professionals at the Makassar City financial and asset management agency. This implies a positive correlation between the personal scorecard and the performance of financial management personnel at the Makassar City financial and asset management agency, with a coefficient of 0.172. The coefficient of determination, b2, is calculated to be 0.273, indicating a statistically significant positive relationship between organizational commitment and the performance of financial management personnel at the Makassar City Finance and Asset Management Agency. This implies a positive relationship between organizational commitment and the implementation of financial management personnel at the Makassar City financial and asset management agency, with a coefficient of 0.273. The value of b3 is 0.311, indicating a statistically significant positive relationship between functional competence and the performance of financial management professionals at the Makassar City Financial and Asset Management Agency. This implies a positive relationship between functional competence and the implementation of financial management staff at the Makassar City financial and asset management agency, with a coefficient of 0.311 units indicating an improvement in performance for every team's rise in functional competence. The value of b4, equal to 0.169, indicates a statistically significant positive relationship between managerial competence and the performance of financial management staff at the Makassar City Financial and Asset Management Agency. This implies a positive relationship between managerial competence and the implementation of financial management personnel at the Makassar City financial and asset management agency, with a coefficient of 0.169. Among the four variables under consideration, it has been determined that the functional competency variable exerts the most prominent impact on enhancing the performance of financial management personnel at the Makassar City Financial and Asset Management Agency. This conclusion is drawn based on the observation that the beta, or standardized coefficient value, associated with this variable surpasses that of the other variables, amounting to 0.327, or 32.7%.

The findings presented in Table 5 indicate that the personal scorecard variables, organizational commitment, functional competence, and managerial competence, have a statistically significant positive impact on the performance of financial management employees at the Makassar City financial and asset management agency. The statistical analysis reveals that the obtained t-count value of 2.004, with degrees of freedom (df) equal to 55 and a significance level (α) of 0.05, exceeds the critical t-table value. Additionally, the significance values obtained from the sig column in Table 13 are all less than 0.05. Specifically, the personal scorecard variable exhibits a t-count of 2.126, more significant than 2.004, resulting in a significance value of 0.038. Similarly, organizational commitment demonstrates a t-count of 2.380, yielding a significance value of 0.021. Furthermore, functional competence displays a t-count of 3.121, resulting in a significance value of 0.003. Lastly, managerial competence exhibits a t-count of 2.101, yielding a significance value of 0.040. The functional competency variable exerts the most significant influence among the four independent factors. The objective of simultaneous testing is to examine the impact of personal scorecards, organizational commitment, functional competence, and managerial competence on the performance of financial management personnel at the Makassar City financial and asset management agency, utilizing the F-count value as a measure.

Table 6. Simultaneous Test Results (ANOVA[a])

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.290	4	.572	36.844	.000[b]
	Residual	.854	55	.016		
	Total	3.144	59			

a. Dependent Variable: Employee Performance
b. Predictors: (Constant), Managerial Competence, Functional Competence, Personal Scorecard, Organizational Commitment
Source: *Ouput (SPSS)*

The data presented in Table 6 indicates that the F-count value obtained is 36.844, which is statistically significant at a significance level of 0.000. The F-table value (with degrees of freedom df1 = four and df2 = 55 and a significance level = 0.05 is 2.540. Therefore, the calculated F-value (36.844) is greater than the critical F-value (2.540) at a 5% significance level, indicating a positive and statistically significant connection. Based on the obtained findings, the variables of personal scorecard, organizational commitment, functional competence, and managerial competence collectively exert a positive and statistically significant impact on the performance of financial management employees within the Makassar City Financial and Asset Management Agency.

Moreover, the utilization of coefficient of determination analysis serves the purpose of elucidating the extent to which the independent factors, namely personal scorecard, organizational commitment, functional competence, and managerial competence, influence the dependent variable, employee performance.

Table 7. Determination Coefficient Test Results (Model Summary[b])

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.853[a]	.728	.708	.12464	2.152

a. Predictors: (Constant), Managerial Competence, Functional Competence, Personal Scorecard, Organizational Commitment
b. Dependent Variabel: Employee Performance
Source: *Ouput (SPSS)*

The analysis of the coefficient of determination, as presented in Table 7, indicates that the coefficient of determination (R2) is 0.728, equivalent to 72.8%. The coefficient of determination in this study suggests that the variables of personal scorecard, organizational commitment, functional competence, and managerial competence collectively account for 72.8% of the variance in the performance of financial management employees at the Makassar City Financial and Asset Management Agency. The remaining 27.2% of the conflict is attributed to factors not examined in this study.

Discussion

Personal Scorecard on Employee Performance

The personal balanced scorecard entails the translation of an individual's long-term aspirations and values into specific, quantifiable, and controllable short-term initiatives, emphasizing maintaining equilibrium across many dimensions. This idea necessitates the identification of individual Critical Success Factors (CSF) linked to goals, performance metrics, targets, and improvement actions. These factors are categorized into four perspectives: internal, external, knowledge and learning, and financial views. Preliminary findings indicate that the variables of personal scorecards have a statistically significant and favorable impact on the performance of financial management personnel at the Regional Financial and Asset Management Agency in Makassar City. This observation suggests a unidirectional association between personal scorecard and employee performance, wherein a corresponding improvement in employee performance accompanies an elevation in personal scorecard. The extent to which personal scorecard improves is primarily influenced by the significance of financial stability, external stakeholders, internal procedures, and knowledge acquisition and development. Based on the present investigation, the variable of personal scorecard holds significant importance and occupies the third position in enhancing the performance of financial management personnel at the Makassar City Financial and Asset Management Agency. Hence, strengthening the personal scorecard, mainly focusing on indicators that exhibit the lowest performance, is imperative to improve employee performance in subsequent periods. Rampersad, (2006) posits that the notion of the personal balanced scorecard entails the conversion of an individual's enduring aspirations and ideals into tangible, quantifiable, and balanced scorecard-managed short-term endeavors. This idea necessitates the identification of individual Critical Success Factors (CSF) linked to personal goals, performance metrics, targets, and improvement actions. These factors are categorized into four perspectives: internal, external, knowledge and learning, and financial perspectives. The concept of the personal balanced scorecard is a valuable tool for effective self-organization. It facilitates the development of improvement actions to attain life goals, ensuring alignment between progress and these actions, exploring various aspects of one's life, defining a new career trajectory, and reporting on critical accomplishments. The notion of a personal balanced scorecard offers individuals a strategic framework for effectively aligning their aspirations with actionable steps, leveraging their strengths, and addressing their deficiencies. This framework can be utilized to consistently capitalize on opportunities and confront challenges in one's life. It involves the identification of Critical Success Factors (CSFs) derived from an individual's ambition statement. These CSFs encompass the establishment of life goals, the determination of relevant metrics, the setting of targets, and the implementation of improvement actions. Furthermore, prioritizing these actions necessitates achieving the most significant possible impact. The findings of this study provide evidence that implementing a personal scorecard system has a statistically significant and positive impact on the performance of financial management employees at the Makassar City Regional Financial and Asset Management Agency. This implies a direct relationship between an employee's scorecard and their level of performance, indicating that higher scores on the personal scorecard are associated with improved employee performance. This finding aligns with the study conducted by Aziz, (2022) which showed that implementing a performance appraisal system utilizing a personal balanced scorecard approach yields high objectivity when applied to employees.

Organizational Commitment on Employee Performance

Organizational commitment refers to individuals' emotional connection and dedication toward the values and objectives of their work unit. Employees with a solid attachment to their work unit are likelier to remain within the organization than those without such affection. Preliminary findings indicate that the variable of organizational commitment exerts a favorable and statistically significant impact on the performance of financial management personnel within the Regional Financial and Asset Management Agency located in Makassar City. This finding suggests a positive and unidirectional association between organizational commitment and employee performance, wherein a corresponding enhancement in employee performance accompanies an augmentation in organizational commitment. The extent to which organizational commitment is enhanced is primarily influenced by the significance of the indicators, namely Identification, Feeling, Involvement, Sacrifice, and Loyalty. Based on the analysis above, the variable of organizational commitment holds significant importance and occupies the second position in enhancing the performance of personnel in financial management at the Makassar City Financial and Asset Management Agency. Hence, it is imperative to improve organizational commitment, mainly focusing on metrics that exhibit the lowest levels, to enhance staff performance in subsequent periods.

Robbins & Judge, (2008) posits that personal attributes and situational factors within the work environment influence commitment. The unique traits identified as influential determinants are age, tenure, and education. On the other hand, situational aspects that have been recognized as significant are role conflict and organizational climate. Moreover, Suarti, (2010) suggests that enhancing the social environment inside the organizational unit and fostering a shared understanding of objectives can effectively improve commitment. According to Robinson & Jatmiko, (2015) commitment effectiveness can be influenced by several factors, implemented both before and during the initial stages of the job socialization process and through the maintenance of rewards. Moreover, according to Porter (1985) organizational commitment may be defined as an individual's attitude towards demonstrating loyalty to their employing organization. It is a dynamic and ongoing process in which employees actively engage by devoting their focus to the advancement and success of the organization. Organizational commitment pertains to how an individual aligns their identity with the organization and is dedicated to achieving its objectives. Organizational commitment is distinguished by three key elements: a robust inclination to maintain membership within the organization, a firm conviction in and acceptance of the principles and objectives of the enterprise, and a willingness to exert efforts that align with the organization's interests. The findings of this study demonstrate a clear and statistically significant relationship between organizational commitment and the performance of financial management employees at the regional financial and asset management agency in Makassar City. Specifically, the study reveals that employees' more substantial organizational commitment is associated with higher performance levels. This study aligns with the research undertaken by Sapitri & Suryalena, (2016) which demonstrates that organizational commitment exerts a noteworthy positive impact on employee performance.

Functional Competence on Employee Performance

Functional competence refers to the level of competence exhibited by employees, which can be assessed through various indicators. These indicators include business acumen, which refers to the understanding and application of business principles; quality focus, which pertains to the emphasis placed on delivering high-quality work; continuous improvement, which involves the ongoing effort to enhance performance; and written communication, which denotes the ability to convey information through written means effectively. Additionally, functional competence encompasses skills related to teamwork and collaboration, which involve effectively working with others in a collective setting. It also includes relationship management, which pertains to establishing and maintaining positive professional connections. Furthermore, interpersonal communication skills are essential, enabling effective interaction within work teams. Lastly, functional competence encompasses delivering results and championing change, which entails taking responsibility for achieving desired outcomes and driving organizational transformation. Preliminary findings indicate that the functional competency variables exhibit a statistically significant positive impact on the job performance of financial management personnel employed at the regional financial and asset management agency in Makassar City. This finding suggests a unidirectional association between functional competence and employee performance, wherein a corresponding improvement in employee performance accompanies an enhancement in functional competence.

The extent to which functional competence improves is mainly influenced by the significance of the indicators comprising it, precisely the capacity to do tasks, collaborate within teams, and assume responsibility. Based on the analysis mentioned above, the variable of functional competency holds significant importance and occupies the foremost position in enhancing the performance of financial management personnel at the Makassar City Financial and Asset Management Agency. Hence, improving functional competence, particularly in areas where indicators exhibit the lowest performance, is imperative to enhance employee performance in subsequent endeavors. Functional competencies encompass the essential duties and deliverables inherent to a particular occupation. For instance, the requisite knowledge and abilities necessary to effectively perform the duties connected with a specific position level. The findings of this study provide evidence that functional competence exerts a favorable and substantial impact on the performance of financial management personnel within the Makassar City financial and asset management agency. This implies that enhanced functional competence among employees is associated with elevated levels of employee performance. This study aligns with the research undertaken by Thoriq, (2010) which demonstrates that functional competence substantially impacts performance. Similarly, a survey conducted by Makawi et al., (2015) showed that employee performance is influenced by competence.

Managerial Competence on Employee Performance

Managerial competence refers to the collection of skills and abilities that an individual possesses and applies in their professional role. These competencies encompass various types and degrees of behavior associated with the four fundamental activities of management: planning, organizing, mobilizing, and supervising. Preliminary findings indicate that the variables related to managerial competence exhibit a statistically significant favorable impact on the performance of financial management staff inside the Makassar City financial and asset management agency. This finding suggests a unidirectional association between managerial competence and employee performance, wherein a corresponding improvement in employee performance accompanies an enhancement in managing competence. The extent to which management competence improves is primarily influenced by the significance of the indicators comprising it, specifically Initiative and action, Directing subordinates, and Attention to assistants. Based on the analysis above, the variable of managerial competency holds significant importance and is ranked fourth in its contribution towards enhancing the performance of financial management personnel at the Makassar City Financial and Asset Management Agency. Hence, there is a need for enhancement in managerial competence, particularly in areas where indicators indicate the lowest performance, to enhance staff performance in subsequent periods. Managerial competence encompasses the systematic administration of available resources and entails four fundamental functions: planning, organizing, mobilizing, and supervising. Management possesses several essential characteristics. Firstly, it involves the pursuit of specific objectives. Secondly, it can be regarded as a blend of scientific and artistic elements. Thirdly, utilizing its constituent components, it operates as a systematic, coordinated, cooperative, and integrated process. Fourthly, it involves collaborating with two or more individuals within an organizational framework. Fifthly, it is founded upon the principles of division of labor, assigning duties, and assigning responsibilities. Sixthly, it encompasses a range of diverse functions. Lastly, it serves to attain the desired goals (Hasibuan, 2016). The findings of this study provide empirical evidence supporting the notion that managerial competence exerts a positive and statistically significant impact on the performance of financial management employees within the Makassar City financial and asset management agency. This implies that as employees' managerial competence improves, their performance levels increase correspondingly. This study aligns with the research conducted by Thoriq, (2010) which found that management competency had a substantial impact on employee performance. Similarly, a survey conducted by Ansori & Ali, (2017) revealed that competence plays a crucial role in influencing employee performance.

Conclusion

The study reveals a notable and constructive impact of personal scorecard characteristics, organizational commitment, functional competence, and managerial competence on the performance of financial management personnel at the Makassar City Financial and Asset Management Agency. This implies that enhancing personal scorecard, organizational commitment, functional competence, and managerial competence collectively improves employee performance. Conversely, a decline in these factors will result in a reduction in employee performance. Organizational leaders consistently prioritize many factors, such as personal scorecard, organizational commitment, functional competence, and management competence, to enhance employee performance. This, in turn, enables employees to deliver exceptional service to the community. When considering their scorecard, it is anticipated that organizational leaders will prioritize various factors, including financial stability, external stakeholders, internal processes, and knowledge acquisition and development. Similarly, when assessing organizational commitment, leaders must focus on elements such as identification, emotional attachment, involvement, willingness to make sacrifices, and loyalty. Furthermore, in terms of functional competence, leaders should emphasize abilities related to task execution, teamwork, and responsibility. Lastly, regarding managerial competence, leaders should demonstrate qualities such as initiative, effective direction of subordinates, and attentiveness to their needs. There is an expectation that forthcoming researchers will broaden the research scope by incorporating a more significant number of variables and a larger sample size. This will enable a more thorough and conclusive understanding of the elements that influence employee performance. Future research should incorporate variables such as job satisfaction, work discipline, leadership, motivation, job characteristics, and work environment.

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