FACTORS THAT AFFECT USER PERFORMANCE OF MANAGEMENT INFORMATION SYSTEM AT GOVERNMENT-FINANCIAL AREAS NORTH SUMATRA PROVINCE

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Abstract

This research aims to see the effect of expertise and motivation on the users of the performance of regional financial management information systems either partially or simultaneously in the North Sumatra Provincial Government. The type of research used is associative research. The population in this research amounted to 34 regional agencies in the North Sumatra Provincial Government and the number of research samples was 102 people who were regional financial management information system users. The data source of this research is primary data using research instruments in the form of questionnaires. The data collection method is used in conducting a survey. The gathered data were analyzed by using multiple linear regression tests for analytical analysis which had been tested by using classic assumption. The results of the research showed that, partially, expertise and motivation had a positive and significant influence on the users' performance of the regional financial management information system. Simultaneously testing showed that expertise and motivation had a significant influence on the users' performance of the regional financial management information system.

Keywords: Expertise, motivation, performance, regional financial management information system

I. INTRODUCTION

A. Background of The Problem

The issuance of rules on accrual-based Government Accounting Standards (GAS) signed by the President requires all government agencies both at the central and regional levels to apply accrual-based GAS as of 1 January 2015 (Nasution, 2018). The implementation of accrual-based GAS requires all financial management activities to be accountable and transparent so that to support this the central and regional governments must create work patterns into the era of digital information systems. The era of digital information systems today demand throughout society activities must use the application system modern, it aims to facilitate the implementation of the community activities. This phenomenon also applies to business organizations and government agencies both at the central and regional levels. In the era of digital information now government agencies have started to reform/Peru ingredient in the country's financial system. This is in accordance with the mandate of Law number 17 of 2003 on State Finance, Law No. 1 of 2004 on State Treasury and Act No. 15 of 2004 on the Management and Financial Responsibility State, where the third Act management right to reform financial system towards a better state than before.

In order to help the application of the principles of good financial governance and facilitate the government to prepare its officials to face reforms in the implementation of regional financial

management, the Financial and Development Supervisory Agency (FDSA) through the Deputy for Supervision of Regional Financial Administration has developed an application program that can be used by local governments. The application program in question is a computer application program RMIS-Finance or Regional System Information Management- Finance. The principles of good financial governance will affect the performance of the government that presents or makes financial reports (Nasution, 2019). Therefore, by using the   RMIS-Finance application program, it is expected to obtain benefits, including transaction processing and preparation of reports more quickly, have accuracy in calculations, can accumulate large amounts, lower processing costs, financial information is more relevant, fast, accurate, complete and can be tested for accuracy. so the RMIS-Finance application program is able to improve the quality of financial reports in local governments.

The North Sumatra Provincial Government as a regional government has used the RMIS-Finance application program in the regional financial management system since 2014. Since then the regional financial management system has been transformed to become more integrated. Since it was first applied as an application in the management of regional finances in the North Sumatra Provincial Government, there were still many obstacles that were found to be obstacles to RMIS-Finance users in running the application, including the lack of expertise from RMIS-Finance users in running the application to the lack of motivation from the Organization of the Toolkit Regions to RMIS-Finance application users so that the impact on RMIS-Finance user performance has not been maximized in the North Sumatra Province.

The Government of North Sumatra Province is one of the regional governments that has become the public spotlight along with the succession of leadership or replacement of the Regional Head in 2018 (Nasution, 2018). The new elected Regional Head must be able to maintain and even improve the performance of RMIS-Finance users by making good policy and be able to bring regional financial management to the North Sumatra Provincial Government towards improvement.

A good policy to improve user performance RMIS-finance must be supported by the expertise and motivation of an organization so as to obtain maximum results. The users RMIS-Finance should continue to improve skills through increased levels of education, experience, and training because with through an increased level of education, experience and training the skills users RMIS-Finance will be increased and with the increase in membership of the RMIS-the Treasury will be able to minimizing errors that might occur, reducing the anxiety of computerized RMIS-Finance users and increasing the understanding of RMIS-Finance users in running the application effectively.

Expertise is a combination of science and someone's ability in doing something or should a problem. Expertise users to operate a program-Financial RMIS particular application can be seen from how much knowledge and capabilities of users to download g identify, manage, access and interpret data in the form of high-quality information on the application program such RMIS-Finance. HR quality in the form of skill level is closely related to the success of organizational goals. This is in line with previous research which states that HR has a significant positive effect on the implementation of accrual-based GAS (Nasution and Sari, 2016). Results of previous research are considered relevant for the implementation of accrual-based GAS is the mandate of the Act number 17 of 2003 on State Finance which is to facilitate the application created a computer application that is RMIS-Finance by FDS.

Indicators to measure the level of expertise of RMIS-Finance users can be measured from the level of education of RMIS-Finance users, experience in running RMIS-Finance application

programs and training provided to RMIS-Finance users. With the fulfillment of these indicators, it is expected that a RMIS-Finance user can improve his expertise so that he can improve his performance in using the RMIS-Finance application program.

The education level of RMIS-Finance users is expected to make it easier for users of the RMIS-Finance application program to run the application program, this is because if a person's higher level of education increases his knowledge and abilities will also increase so that he will also add someone's expertise in mastering things with good especially in mastering the RMIS-Finance application program. As with the level of education, experience is also one of the most important aspects in improving one's expertise, by having a good experience, the person's ability to master a thing will also increase along with how often someone is doing something. Then it can be concluded that the higher the experience of a RMIS-Financial user in running the RMIS-Finance application program, his expertise in running the application program will also increase. In addition to the two indicators above (level of education and experience), training is also expected to increase the expertise of users of the RMIS-Finance application program. P Training on RMIS-Finance must often be done intensely to users of the application program RMIS-Finance, what would happen if the local government has never conducted a training on the application program RMIS-Finance, can so the user application program RMIS-Finance that will confuse in operating it and will not understand where it will start first to start work even more if the user of the RMIS-Finance application program does not have good computer skills. Based on the three indicators explained above, expertise is estimated to be one of the factors that can affect the performance of RMIS-Finance users.

Besides expertise, motivation is also expected to be a factor that can affect the performance of RMIS-Finance users. Motivation is a stimulus or stimulus given to someone as encouragement in carrying out a job so that it can be more eager to achieve the goals and objectives to be achieved this is because work that is able to meet the elements of one's needs at work can be a person's motivation at work. Indicators of motivation can be measured by the needs of elements such as satisfying income, good working relationships, and getting an award or recognition and self-development of its potential that can be fulfilled through the tasks and work that will affect one's performance in response to the work done. Motivation to RMIS-Finance users can be provided by making a policy to encourage RMIS-Finance users to work more optimally such as by providing good working conditions and incentives in the form of work performance benefits, overtime pay and promotion of positions so that RMIS-Financial users will be motivated to work harder and earnestly and improve its performance. So based on the indicators outlined above, motivation is expected to affect the performance of RMIS-Finance users.

II. LITERATURE REVIEW AND DEVELOPMENT OF HYPOTHESIS

A. MIS-Regional Financial User Performance

Regional-Financial Management Information System (RMIS-Financial) is an information system that can help management in data processing and data evaluation analysis which leads to decision making (Machmud, 2013). This information system is useful to support operational management functions. The RMIS-Finance application developed by the Financial and Development Supervisory Agency (FDSA) is one of the products of information system technology that is used by many local governments in Indonesia in carrying out regional financial management. According to Budiman and Arza (2013), the RMIS-Finance application is a database application that aims to facilitate the management of regional finances within the Regional Organizations (RPO). The RMIS-Finance application was developed by taking into account Law

No. 17 of 2003 concerning State Finance, therefore good expertise is needed to support the performance of RMIS-Finance users so that the use of the RMIS-Finance Application can be run optimally to produce quality Local Government Financial Reports (LGFR).

In general, the performance is defined as a person's level of success in doing the work in accordance with the responsibilities given to him. Research by Goodhue and Thompson (1995) states that achieving one's performance is related to the achievement of a series of individual tasks with the support of the expertise and motivation provided. This opinion is also in line with Mangkunegara (2004) which states that employee performance is the result of quality and quantity performance achieved by an employee in carrying out their duties in accordance with the expertise, motivation, and responsibility given to him. So based on this opinion it can be concluded that the achievement of performance is related to the expertise and motivation of workers so that if the expertise and motivation have been given well to workers then it will be able to improve performance achievement. The performance in this study is related to the achievement of a series of tasks by RMIS-Finance users in the Regional Government of North Sumatra Province.

B. Influence of Expertise on RMIS-Financial User Performance

Charter Charter and Tischner (2017) stated that the computer skills possessed by someone related to the completion of their tasks are also supported by the exercises. This opinion can be interpreted that to complete a job with a computer information system must be supported by intense training so that someone's expertise in running a computer information system can be better and quality.

These pieces of training can be in the form of technical guidance, outreach and so on conducted by organizations within the internal and external organizations (academics and non-governmental organizations) to increase the expertise of their employees in completing work. This is also in line with the opinion of experts who have carried out training from external parties, namely academics with topics related to the implementation of accrual-based SAP, which is basically the basis of the application of RMIS-Finance by FDSA, he stated that the Training of Accrual-Based SAP Implementation on Provincial Government HR North Sumatra (North Sumatra Province Environmental Service) is quite successful where the community service participants have the ability to implement an accrual-based SAP maximally so that the Regional Government of North Sumatra Province can be even better in implementing accrual-based SAP going forward (Nasution, 2019). So based on this theory training is found as one indicator of the level of expertise.

According to Doyle (2011) expertise in the use of computers and applications is defined as judgment of one's capabilities and experience in using computers/information and systems/information technology. The expertise possessed by individuals is closely related to past experience of certain tasks being faced. This shows that by having good experience on certain tasks that are being faced, then someone tends to be able to overcome the difficulties that are being faced on certain tasks. Davis (1993) also states that the expertise in using specific application systems will improve performance and also find a strong relationship between the use of computers with certain tasks. The same thing was also stated by Agustiani (2006) that individuals with high competence and trained will be better and more familiar with the information implemented in their companies so that they will be able to more easily identify, access and interpret the data needed. Thus the opinion can be concluded that RMIS-Finance users who are familiar with the use of computers will be able to use RMIS-Finance better so that it will better meet the data needs in completing their tasks.

Based on the theories and opinions of experts that have been explained, then an indicator can be drawn to measure the level of expertise of RMIS-Finance users, namely the education level of RMIS-Finance users, experience in running RMIS-Finance application programs and training provided to RMIS-Finance users. With the fulfillment of these indicators, it is estimated that RMIS-Financial users can improve their expertise so that expertise can affect the performance of RMIS-Financial users, which of course still needs to be further identified and analyzed for validity in this study.

H_1 = Expertise has a significant positive effect on RMIS-Financial User Performance

C. Effect of Motivation on RMIS-Financial User Performance

Robbins and Timothy (2011) state motivation is the willingness to spend a high level of effort on organizational goals, which is conditioned by the ability of the effort to meet several individual needs. In this case, the need is an internal state that causes certain results to look interesting. Hasibuan (2013) also defines: motivation is expertise in directing employees and organizations to want to work successfully so that employees' desires and organizational goals can be achieved at the same time. Mathis and Jackson (2006) revealed that motivation is the desire in a person that causes the person to act. Motivation will also create morale. Work spirit will show the extent to which employees are passionate about carrying out their duties and responsibilities within the company (Nasution, 2019). From the notions that have been explained, it can be concluded that motivation is an impetus found in a person to take action. At work, motivation is defined as encouragement to employees to do work in order to achieve the goals expected by the company or organization where the employee works. Motivation is also a stimulus or stimulus given to someone as an encouragement in carrying out a job so that it can be more eager to achieve the goals and objectives to be achieved this is because the work that is able to meet the elements of one's needs at work can be a person's motivation at work. Thus m motivate estimated is a factor that can affect the performance of the RMIS-Finance which of course it is also still to be identified and analyzed more validity in this study.

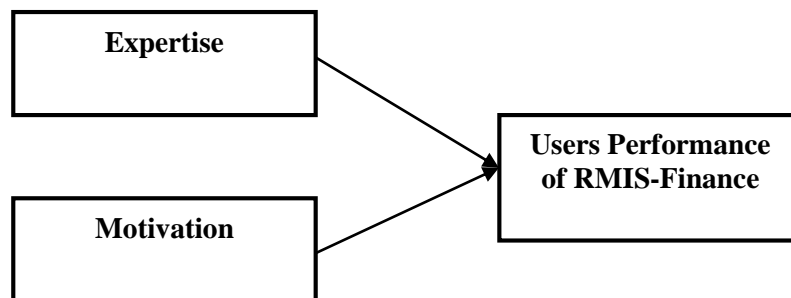H_2 = Motivation significant positive effect on performance RMIS-Finance Users

Expertise

Motivation

Users Performance of RMIS-Finance

Figure 1. Theoretical Framework Model
Source: Data processed by researchers, 2019

III. RESEARCH METHODOLOGY

This type of research is carried out based on associative research. According to Sugiyono (2011), associative research/relationship is research that has aim to find out the relationship between two or more variables. In this study, researchers wanted to analyze the effect of the

independent variable, namely Expertise and Motivation on the dependent variable, namely RMIS-Financial User Performance in the Government of North Sumatra Province.

A. Measurement

RMIS-Financial User Performance is the quality and quantity of work achieved by a RMIS-Finance user in carrying out the tasks assigned to him. Measurement of variables using a questionnaire instrument with a 5-point scale modified from Nasution (2016). The questionnaire was measured using an interval scale with a Score of 5 = Strongly Agree (SA), Score 4 = Agree (A), Score 3 = Less Agree (LA), Score 2 = Disagree (DA), Score 1 = Strongly Agree (SA) . With indicators: work effectiveness, work efficiency, work optimization and quality and quantity of work.

Expertise is a combination of science and someone's ability in doing something or should a problem. Measurement of this variable using a questionnaire instrument with a 5-point scale modified from Nasution (2016). The questionnaire was measured using an interval scale with a Score of 5 = Strongly Agree (SS), Score 4 = Agree (S), Score 3 = Disagree (KS), Score 2 = Disagree (TS), Score 1 = Strongly Agree (SSS). Indicators: level education, experience, training, understanding, and professionalism.

Motivation is the desire or need that motivates a person so that he is motivated to work and is passionate about doing work. Measurement of this variable using a questionnaire instrument with a 5 point scale. Motivation questionnaire is modified from Nasution (2016). This questionnaire was measured using an interval scale with a score of 5 = Strongly Agree (SA), Score 4 = Agree (A), Score 3 = Less Agree (LA), Score 2 = Disagree (DA), Score 1 = Strongly Disagree (SDA). With indicators: the income received is satisfactory, the income received is in accordance with the performance achieved, the income received is sufficient to meet the needs of life, the income received increases morale, the income received motivates for the achievement of RAO goals, good working relationships, and awards or recognition and self-development for its potential.

B. Research Location and Time

Expertise is a combination of science and someone's ability in doing something or should a problem. Measurement of this variable using a questionnaire instrument with a 5-point scale modified from Nasution (2016). The questionnaire was measured using an interval scale with a Score of 5 = Strongly Agree (SA), Score 4 = Agree (A), Score 3 = Less Agree (LA), Score 2 = Disagree (DA), Score 1 = Strongly Agree (SA). Indicators: level education, experience, training, understanding, and professionalism.

Motivation is the desire or need that motivates a person so that he is motivated to work and is passionate about doing work. Measurement of this variable using a questionnaire instrument with a 5 point scale. Modified motivation questionnaire from Nasution (2016). This questionnaire was measured using an interval scale with a score of 5 = Strongly Agree (SA), Score 4 = Agree (A), Score 3 = Less Agree (LA), Score 2 = Disagree (DA), Score 1 = Strongly Disagree (SD). With indicators: the income received is satisfactory, the income received is in accordance with the performance achieved, the income received is sufficient to meet the needs of life, the income received increases morale, the income received motivates for the achievement of RAO goals, good working relationships, and awards or recognition and self-development for its potential.

C. Population and Sample

The sampling technique in this study was purposive sampling. Purposive sampling is a sampling technique with certain considerations (Sugiyono, 2011). Researchers took 3 (three) RMIS-Finance users in every 34 Regional Apparatus Organizations (RAO) in the scope of the North Sumatra Provincial Government as samples and populations so that a total sample of 102 respondents was obtained. The population and sample were chosen because they are in accordance with the research objectives in which the users of RMIS-Finance in 34 RAOs in the scope of the North Sumatra Provincial Government are directly related to the use of the RMIS-Finance application in the Provincial Government.

D. Data Collection Technique

The source of research data is an important factor that is considered in determining the method of data collection. This research uses primary data. Ghozali (2016) states that primary data is a source of research data obtained directly from the original source. This type of research is survey research. Survey research is a primary data collection method based on communication between researchers and respondents where the research data are subjects that express opinions, attitudes, experiences, characteristics of research subjects individually or in groups (Ghozali, 2016). To get data from respondents, the authors used a research instrument in the form of a questionnaire that would be delivered directly by researchers with 1 stage, namely by distributing questionnaires to 34 RAO Provincial Government and waited for 14 days, after 14 days the researchers took back the questionnaire that was distributed directly to each - each RAO.

E. Data Analysis Technique

Analysis of the data used in this study is multiple linear regression analysis by first testing the validity and reliability of the research questionnaire, as well as the classic assumption test which includes the normality test, multicollinearity test, and heteroscedasticity test before testing the hypothesis. Data analysis techniques in this study used the help of the SPSS program.

IV. RESEARCH RESULT AND DISCUSSION

A. Research Result

The number of questionnaires distributed by researchers to respondents was 102 questionnaires aimed at 3 (three) RMIS-Financial users in 34 RAOs within the scope of the North Sumatra Province. After waiting for 14 days, the questionnaire returned by respondents to researchers amounted to 102 questionnaires so that there were no questionnaires that were not returned by respondents.

1. Validitas Test

Ghozali (2016) states that the validitas test is used to measure the validity or validity of a questionnaire. Validitas is also related to measurement objectives. Measurements are said to be valid if they measure their objectives clearly and correctly (Sugiyono, 2011). The technique used to measure the validity of the question/statement questionnaire is the Product Moment Correlation of Karl Pearson with the condition: if r count is greater than r table, then the item score question/statement questionnaire is valid but vice versa if r count is smaller than r table, then the score items of question/statement of the questionnaire are said to be invalid (Ghozali, 2016).

The validity testing of the research instrument was carried out with the SPSS program, the validity value can be seen in the *Pearson Correlation* column. If at a significance level of 5% or 0.05, r count> r table then the questionnaire question instrument correlates to the total score

(declared valid) if r count <r table then the questionnaire question instrument does not significantly correlate to the total score (stated not valid). The number of degrees of freedom (df) in this study is N-2 = 102-2 = 100 with a significance level of 5%, then the r table for the validity test in this study is 0.195.

Based on testing the validity of the SPSS program the validity test results show that all questions on the independent variables (expertise and motivation) and dependent (RMIS-Finance user performance) are valid because *Pearson correlation* (r count)> r table at the 5% significance level. Based on these results, the variable expertise, motivation, and performance of RMIS-Financial users can be concluded otherwise passed the validity test.

2. Reliabilitas Test

Reliabilitas is the degree to which a measure measures stability and consistent with any situation (Ghozali, 2016). An instrument can be said to be reliable if the *cronbach'salpha* value > 0,600 and vice versa is said to be unreliable if the *cronbach'salpha* <0,600 (Sugiyono, 2011).

Based on the reliabilitas testing using the SPSS program, the results of the reliabilitas test show that the *cronbach's alpha value* of each variable is RMIS-Financial User Performance with a value of 0.630, Expertise with a value of 0.754, and Motivation with a value of 0.775. The resulting value of each variable is greater than 0.600, it can be stated that this research instrument is reliable.

3. Classic Assumption Test

Statistical testing with regression analysis can be done with the consideration that there are no violations of classical assumptions. After the research data has passed the classical assumption test and is not indicated to be exposed to the classic assumption test, the next research data can be used to test the hypothesis. The classic assumptions include the following:

a). Normalitas Test

The results of the normalitas test with the *Kolmogrov-Smirnov One-Sample test* showed a significance value of 0.621 greater than alpha 0.05 thus it can be concluded that there was no difference in residual distribution from a normal distribution or it could be said that residuals were normally distributed.

b). Multikolinearitas Test

Based on the multikolinearitas test results it can be seen that there are no independent variables that have a VIF value> 10 and a *tolerance* value <0.1 so that it is concluded that the model does not occur multikolinearitas.

c). Heteroskedastisitas Test

The *Glejser* test results show that the significance value for each independent variable is greater than 0.05, so it can be concluded that there is no heteroskedastisitas in the model.

4. Multiple Linear Regression Analysis

After the regression model has been declared free from bias or has been proven to be free from classical assumptions, the first stage of regression interpretation is to evaluate the model as a whole. As shown in table 1, the coefficient of determination (*Adjust R Square) is* 0.206 which indicates that 20.6% of the RMIS-Financial User Performance variable is influenced by the

Expertise and Motivation variables, while the remaining 79.4% (100% -20.6 %) is explained by other variables outside the estimation model not examined in this study.

Table 1. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.471 [a]	.222	.206	1,604

Source: Data processed by SPSS, 2019

Table 2. Partial Test Results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	19,448	2,564		7,584	.000
	Expertise	.275	.060	.407	4,580	.000
	Motivation	.118	.048	.217	2,444	.016

Source: Data processed by SPSS, 2019

Table 3. Simultaneous Test Results

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	72,727	2	36,364	14,139	.000 [a]
	Residual	254,616	99	2,572		
	Total	327,343	101			

Source: Data processed by SPSS, 2019

B. Discussion

1. Influence of Expertise on RMIS-Financial User Performance

The partial test results show that Expertise has a significant positive effect on the performance of RMIS-Financial Users in the Government of North Sumatra Province, which means that if the Expertise increases, the Performance of RMIS-Finance Users in the Government of North Sumatra Province will also increase, this can be seen in table 2 where the significance value is 0,000 <from alpha 0.05 and the value of t arithmetic is greater than t table (4,580> 1,984).

The results of this study are in line with the research theory presented previously that according to Doyle (2011) which states that the skill to use a computer or an application is defined as judgment of one's capability and experience to use a computer/information system/information technology. This research theory implies that by having good experience and expertise on certain tasks that are being faced, a person is likely to be able to overcome the difficulties that are being faced on certain tasks or in this case, is the task of using the RMIS-Finance application. Then, from the description of the research theory, it can be concluded that there is an influence between the independent variable Expertise on the dependent variable RMIS-Financial User Performance in the Government of North Sumatra Province.

The results of this study are also in line with the research theory presented earlier by Davis (1993) which states that the expertise in using specific application systems will improve performance and also find a strong relationship between computer use and certain tasks. This research theory implies that a strong relationship between the use of computer applications with the tasks to be carried out must be based on good skills from the users of computer applications so that they can carry out the tasks that become their responsibilities more effectively which of course will lead to increased performance RMIS-Finance users as a whole. Then, from the description of the research theory, it can be concluded that there is an influence between the independent variable Expertise on the dependent variable RMIS-Financial User Performance in the Government of North Sumatra Province.

The results of this study are also in line with the research theory presented earlier by Agustiani (2006) which states that individuals with high competence and training will be better and more familiar with the information implemented in their companies so that they will be able to more easily identify, access and interpret required data. This research theory implies that by having competence or trained expertise it will be easier to access and translate the required data into a computer application system which in this case is the RMIS-Finance application so that when the security is possessed by RMIS users Finance will certainly be able to improve the performance of RMIS-Finance users. Then, from the description of the research theory, it can be concluded that there is an influence between the independent variable Expertise on the dependent variable RMIS-Financial User Performance in the Government of North Sumatra Province.

Partial testing that shows the results of influential expertise and positive symbols is also in line with the reality that occurred in the Government of North Sumatra Province were to improve the expertise of users of RMIS-Finance, the Government of North Sumatra Province began to recruit new State Civil Apparatus Candidates (SCAC) in the year 2018 by implementing a merit system that is policy and management of human resources of the state apparatus based on qualifications, competencies, and performance fairly and fairly so that later the newly recruited State Civil Apparatus/SCAs can have a good skill base in the use of the RMIS-Finance application system outside of training which will be given later. this can be proven from information from the North Sumatra Provincial Secretary through the website www.humas.sumutprov.go.id which states that the current staffing system will use transparent electronic applications and better protect SCA from outside influences or pressures both in determining formation SCAC and structural positions to improve the quality of SCA in the Government of North Sumatra Province. The statement can be concluded that the North Sumatra Provincial Government actually has a commitment to improving the quality of SCA so that it has good competence and expertise which of course can lead to improving the performance of RMIS-Finance users in carrying out the tasks they carry out. So, partial testing that shows the results of Expertise is influential and has a positive symbol which means that if the Expertise increases, then the Performance of RMIS-Finance Users in the Provincial Government of North Sumatra will also increase, this can be answered and proven by several statements outlined above.

2. Effect of Motivation on RMIS-Financial User Performance

The partial test results show that motivation has a significant positive effect on the performance of RMIS-Financial Users in the Government of North Sumatra Province, which means that if motivation increases, the performance of RMIS-Financial Users in the Government of North Sumatra Province will also increase, this can be seen in table 2 the significance value of 0.016 <of alpha 0.05 and the value of t arithmetic greater than t table (2.444> 1.984).

The results of this study are in line with the research theory presented previously that according to Hasibuan (2013) states motivation is expertise in directing employees and organizations to want to work successfully so that the desires of employees and organizational goals can be achieved at the same time. This research theory implies that the motivation to stimulate employees, in this case, is RMIS-Finance users to be able to work optimally so that it can improve the performance of RMIS-Finance users themselves. So, from the description of the research theory, it can be concluded that there is an influence between the independent variables Motivation on the dependent variable RMIS-Financial User Performance in the Government of North Sumatra Province.

The results of this study are also in line with the research theory presented previously by Robbins and Timothy (2011) which explains motivation is the willingness to spend a high level of effort for organizational goals, which is conditioned by the ability of those efforts to meet some individual needs. This research theory implies that with motivation will be able to make an individual or in this case RMIS-Finance users are excited and voluntary to spend the highest ability to do something for organizational purposes so that when RMIS-Finance users have issued the highest ability for a job then it will certainly have an impact on improving the performance of RMIS-Finance users. So, from the description of the theory of this study, it can be concluded that there is an influence between the independent variables Motivation on the dependent variable RMIS-Financial User Performance in the Government of North Sumatra Province.

The results of this study are also in line with the research theory presented previously by Mathis and Jackson (2006) revealing that motivation is the desire in a person that causes the person to act. This research theory implies that the desires and needs of an individual (RMIS-Finance users) is the basis for the RMIS-Finance users issue higher abilities or in other words, the wants and needs that are packaged in motivation is like a thread that can connect the spirit to can do a better job so it boils down to improving the performance of RMIS-Finance users themselves. So, from the description of the research theory, it can be concluded that there is an influence between the independent variables Motivation on the dependent variable RMIS-Financial User Performance in the Government of North Sumatra Province.

Partial testing that shows the results of motivation is influential and has a positive symbol when related to the reality in the North Sumatra Provincial Government is estimated to occur because each Regional Apparatus Organization (RAO) in the Government of North Sumatra Province has provided motivation in the form of RAO financial staff honorarium incentives for users RMIS-Financial, however, the amount is still too small when compared to the heavy workload in inputting and analyzing every RAO financial data, because the honorarium is actually only focused on the administration of ordinary financial management while temporarily used to await the issuance of new regulations on the amount of the honorarium the management team of the RMIS-Finance application that has not been published to date, but this can be covered by the Additional Employee Income (AEI) allowance in the North Sumatra Provincial Government which is currently considered to be even the amount has been able to prosper the State Civil Apparatus (SCA) in the Government of the Province of North Sumatra so that it is estimated to have a positive impact in improving the Performance of RMIS-Financial Users in the Government of North Sumatra Province. So, partial testing that shows the results of Motivation is influential and has a positive symbol which means that if Motivation increases, then the Performance of RMIS-Finance Users in the Provincial Government of North Sumatra will also increase, this can be answered and proven by several statements described above.

3. Influence of Expertise and Motivation on the Performance of RMIS-Financial Users

The results of this study are also in line with the research theory presented earlier by Mangkunegara (2004) which states that employee performance is the result of the quality and quantity of performance achieved by an employee in carrying out their duties in accordance with the expertise, motivation, and responsibility given to him. So based on this opinion it can be concluded that the achievement of performance is related to the expertise and motivation of workers (RMIS-Finance users) so that if the expertise and motivation have been given well to RMIS-Finance users then it will be able to improve performance achievement. The performance in this study is related to the achievement of a series of tasks by RMIS-Finance users in the Regional Government of North Sumatra Province. So, from the description of the research theory, it can be seen that the independent variable Expertise and Motivation together influence the dependent variable RMIS-Finance User Performance in the Government of North Sumatra Province.

V. CONCLUSION AND SUGGESTIONS

A. Conclusion

This study aims to look at the effect of Expertise and Motivation both partially and simultaneously on the performance of RMIS-Financial Users in the Government of North Sumatra Province. Based on the results of data analysis, hypothesis testing and the discussion that has been described in this study, it can be concluded that based on the results of the partial analysis of independent variables Expertise has a significant positive effect on the dependent variable RMIS-Financial User Performance in the Government of North Sumatra Province. Based on the partial analysis of the independent variables Motivation has a significant positive effect on the dependent variable RMIS-Financial User Performance in the Provincial Government of North Sumatra. Based on the analysis results simultaneously the independent variable Expertise and Motivation has a significant effect on the dependent variable RMIS-Financial User Performance in the Government of North Sumatra Province.

B. Suggestions

Further researchers, it is recommended to expand the sample and research population which is not only limited to the scope of the North Sumatra Provincial Government but must expand the sample and study population to the overall combined score of the Regency Government, City Government, Provincial Government, and the Central Government even across countries so that the scope of research results become broader and can be more generalized. To avoid differences in perceptions of the statements in the research instrument given to respondents, it is necessary to do an initial explanation of the intent and purpose of the question and an effort to make observations on the object under study so that research results will be even better. This research needs to be developed further, to get better results by adding other variables that can affect the performance of RMIS-Finance users such as mentoring, communication, consultant support, leadership style, compliance with laws and regulations, and others.

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