URGENCY WORKING MODEL AND CULTURE WITH AN ONLINE BASED FINANCIAL MANAGEMENT SYSTEM AS AN EFFORTS OF PERFORMANCE ASSESSMENT AT BPPKAD CILACAP DISTRICT

Agus Sutriyono[1], Dwita Darmawati[2], Rio Dhani Laksana[3]

[1]Jenderal Soedirman University,omjajusclp@gmail.com, Purwokerto, Indonesia
[2]Jenderal Soedirman University, dwitadarma75@gmail.com , Purwokerto, Indonesia
[3]Jenderal Soedirman University, riodhani@unsoed.ac.id , Purwokerto, Indonesia

ABSTRACT

This research is a qualitative research using the Grounded Theory model on the Model and Work Culture of Regional Financial Management at BPPKAD Cilacap Regency. The purpose of this study was to determine the relationship between performance, work culture and online-based financial management systems at BPPKAD Cilacap Regency. The research subjects in this study were all employees in the Regional Revenue, Financial Management and Asset Agency of Cilacap Regency regarding online-based financial management. The informants in this study consisted of treasurers of finance, leaders within the BPPKAD and operators of regional financial management systems. This research was conducted for 21 days, with each day conducting in-depth interviews with the Treasurer of Finance, leaders within the BPPKAD and operators of regional financial management systems. Purposive sampling method is used in determining the type of information. Based on the results of in-depth interviews, FGDs and observations conducted on treasurers, BPPKAD leaders and regional financial management system operators, it shows that: The use of an online-based financial management system at BPPKAD Cilacap Regency changes Work Culture and improves employee performance Optimal performance for employees can be achieved in a number of ways, including work ethic, and commitment to complete work, increased awards given to financial management officers, openness and easy access to information technology.

Keywords: Work Culture, Online System, Performance

1. Introduction

The progress of information technology is currently very rapid throughout the world. This condition presents a challenge for the government to make changes and its function in order to provide the best service. Government agencies can automatically take advantage of this information technology to facilitate access to public services in a prime and accountable manner in Indonesia. The Regional Revenue, Management and Asset Agency (BPPKAD) of Cilacap Regency is a government agency in charge of serving regional revenue, finance and assets. Financial services provided range from financial planning, administration processes to reporting compilation. Before there was a financial system, the implementation of regional financial management was manual, so there would be many obstacles including time consuming, labor and cost. Access to information technology offers an efficient and effective aspect of performance in this agency.

The implementation of an online-based financial system in 2014 provided a breath of fresh air to the performance and work culture of the financial management process in the Cilacap

Regency Government. The application of an online work system is carried out anytime and anywhere so that it can facilitate performance and from the communication work culture system via the online system. The financial process, which previously seemed difficult and convoluted, took up time, effort and costs, has become easier, faster, more transparent and accountable. Even 2016, 2017, 2018 and 2019 received the title of WTP (Unqualified).

The online work system or online system is a system that is processed in real time to receive input directly when the input is recorded and produces output which can be computational results when they are needed. The application of information systems as an effort to manage one of the resources the organization has, namely information, is expected to make it easier for employees to carry out organizational tasks. This added value is expected to be useful to assist employee performance in achieving effective organizational goals. Performance is a record of outcomes resulting from the function of a particular job or activity during a certain period of time (P. Nugroho et al., 2016).

Figure 1. 1. Organizational Work Achievement

Profession → Manual System → Traditional work culture

Online mechanisms and systems → Modern Work Culture

Effective & efficient
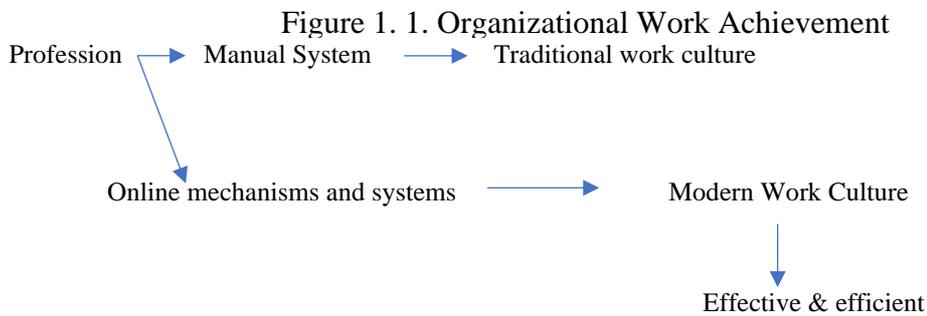
Figure 1.1 describes how work can be done manually or online. Manual work is carried out in a traditional manner and is very much tied to time, workplace and simple use of technology. Jobs using online mechanisms and systems form a modern work culture and achieve effective and efficient work results. One of the achievements of organizational performance is influenced by organizational culture. This culture is formed from a motivated group of organized people, and organizational culture has an important impact on improving performance (Gultom, 2014).

Organizational culture affects employee performance in a company. However, it still does not include the analysis that whether technology also affects employee work methods and performance (Tjahyadi Putra Budhi, 2018).

Figure 1.2 Socio-Cultural Change

| Mode of communication	Lifestyle	Language
↓	↓	↓
Proximity Kinship	Consumptive	Polite Assertive
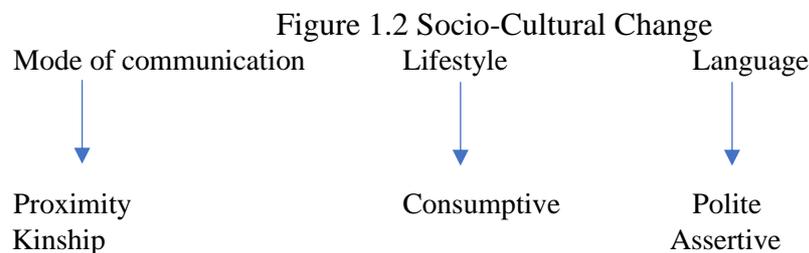
Figure 1.2 explains that openness in communication will affect family closeness, this will have an impact on life patterns. Good communication habits will affect life patterns and suppress consumptive culture. A person's behavior with polite and assertive language will reflect good behavior in changing organizational work culture. Local government, applying the information technology model in question is applied in the form of electronic government or e-Gov. The e-

Government superstructure includes, among others, institutional management leadership (e-leadership), human resources (human resources) and regulations as well as SOPs (Standard Operating Procedures) at the institutional level related to the development of e-Government (regulation). Information infrastructure that includes, among others, data structures, data formats, method of sharing data (data sharing), and its security system, which can be seen in the manual on electronic document management systems. Administrative activities in government agencies are inseparable from the application of management information systems which lie in the implementation of recording and storing various important information for the organization in a systematic, precise and accurate manner in computer media. (Fahlefi, 2014).

Figure 1.3 How Cloud Computing Works and Examples

Figure 1.3 describes the mechanism for cloud computing that can be operated using various electronic media such as: Mobile, Laptop, Computer. Online work systems are very helpful for performance. Cloud computing technology is very suitable to be applied during the corona pandemic and technological sophistication also demands an online work system. Descriptions of phenomena in the field make researchers focus on linkages performance, work culture on online-based financial management systems at BPPKAD Cilacap Regency.

2. Literature Review

2.1 Performance

Performance is a result of work both in quality and quantity achieved by a person to achieve certain goals. Other studies show partially the effect of performance on leadership, environment and commitment to employee performance (Ghoniyah & Masurip, 2011).

Performance requires stakeholders (Rufaid & Vidianto, 2018). Leadership style and work environment have a positive and significant effect on employee performance. This shows that employees who are given a comfortable and Islamic work environment will increase the productivity of the employee's performance (Cahyadi, 2019).

The results of other analyzes indicate that partially there is a significant effect of work motivation on performance. Partially there is a significant influence of organizational culture on employee performance. Simultaneously work motivation and organizational culture have a significant effect on employee performance (Saputri et al., 2014). Personal knowledge in the

indirect effect is proven to significantly affect employee performance mediated by job procedures(Iskandar & Subekan, 2018). Employee recruitment will also contribute to employee performance (Etikawati & Shrimp, 2016).

2.2 Work Culture

Organizational culture has a positive and significant effect on employee performance, work motivation has a positive and significant effect on employee performance, organizational commitment positively moderates the effect of organizational culture on employee performance, organizational commitment moderates positively the effect of work motivation on employee performance (Kusumo, 2017).

Daily interactions are the main way to understand the social changes that are so important to people's well-being (Montoya Ortega & Paiz Malespín, 2018). Culture is important at work (Zhang et al., 2020). Organizational culture has a weak effect, work stress has a moderate effect and leadership style has a strong influence, so suggestions are needed to socialize corporate culture, appropriate competencies and capacity development to all project contract employees (RE Nugroho, 2019). Organizational culture, leadership style, and job satisfaction have a positive and significant impact on the organizational commitment of Gianyar's employees (Yoga Pratama & Suwandana, 2020).

2.3 Online System

In higher education, mobile devices are used as a vital component of educational technology (Channar et al., 2019). A healthy environment for the development of an innovative and nascent digital company requires a balanced variety of agents and support processes (Cukier & Kon, 2018).

The search feature in technology is needed to improve information system services (Hardiyanti et al., 2018). Monitoring data is also required (Satria & Syafii, 2018). The online system is categorized in good performance (Dewi & Suartana, 2018) and (N. Nasution & Hasan, 2018).

3. Research Methodology

The method used in this research is a qualitative research method to understand what phenomena are experienced by research subjects in a holistic manner. The analysis uses qualitative research methods. The qualitative method is used because the problem under study is very complex and the researcher intends to understand the situation more deeply and wants to analyze further about students' creative thinking dispositions which cannot be known by using quantitative research methods. Qualitative methods are types of research that produce findings that cannot be achieved or obtained using statistical procedures or other means of quantification. (Creswell, 2010). Furthermore according to (Bogdan & Bilken, 1997), qualitative research is a research procedure that produces descriptive data in the form of speech or writing and the behavior of the people being observed. This type of research used in qualitative research is Grounded Theory, with an emphasis on the researcher's way of thinking The choice of this method is based on the researcher's curiosity to conduct a more in-depth analysis of the researcher's way of thinking. In the end, a new theory can be formulated based on existing theories which can provide a clear picture of students' creative thinking dispositions. In qualitative research, Grounded Theory does not depart from theory to produce

new theories but seeks to find theories based on empirical theory, not to build theories logically deductively. Therefore, Grounded Theory releases theory and researchers go straight to the field to collect data. In other words, Grounded Theory model research moves from data to concept. The data that has been obtained are analyzed into facts, and facts into concepts. Grounded Theory is developed inductively during research is ongoing and through continuous interaction with data in the field. Researchers use Grounded Theory because it will explore empirically field data about performance, culture with an online-based financial management system at BPPKAD Cilacap Regency.

The research location is in the office of the Regional Revenue, Financial and Asset Management Agency of Cilacap Regency. This location was chosen because it has complex problems in terms of performance mechanisms and work culture towards online-based financial management systems.

The object of this research is an online-based financial system. This research will involve leaders, employees and an online financial system developed at the Regional Revenue, Financial and Asset Management Agency of Cilacap Regency.

The subjects of this research are called informants. Informants are people who are used to provide information about a condition and research background situation. The use of informants for researchers is as internal sampling, namely so that in a relatively short time a lot of information is captured, because informants are used to talk, exchange ideas or compare events found from other subjects. (Moleong, 2007).

The selection of samples (informants) is still done deliberately (purposive sampling) (Bungin, 2007). The selection of informants using purposive sampling technique aims to obtain informants who have certain characteristics, or get research groups that are comparable in certain characteristics so that the data obtained can be analyzed validly. These characteristics include: the informant becomes a treasurer or operator of the online financial system, technical staff of the online financial system operator in the environment and financial management officials within the Revenue Agency, Regional Financial and Asset Management of Cilacap Regency. Purposive sampling in qualitative research aims to find cases that have information that can provide a full and sophisticated understanding of various aspects of the phenomenon under study. (Murti, 2006).

The main informants in this study are officials in the Cilacap Regency Revenue, Financial and Asset Management Agency, the supporting informants, namely employees or staff within the Revenue Agency, Financial Management and Regional Assets of Cilacap Regency who are directly involved with online-based financial management. Determination of the sample unit (informants) is considered adequate when it reaches redundancy (the data is saturated, plus the research subjects no longer provide new or varied information), meaning that by using further research subjects, it can be assumed that no additional significant new information is obtained. (Sugiyono, 2012).

Determination of the sample unit (informant) is considered adequate when it reaches redundancy (the data is saturated, plus the research subjects no longer provide new or varied information). Data collection techniques are carried out by in-depth interviews and observations (observations). Researchers will observe the potential of all employees in the Regional Revenue, Financial and Asset Management Agency of Cilacap Regency regarding online-based financial management. Researchers will examine the weaknesses, strengths,

opportunities and challenges of planning, implementation and supervision program activities in terms of related online-based financial management, inhibiting and driving factors for participating in financial management based on local potential, situational factors, behavior, knowledge, understanding, motivation, values and norms, cultural, economic, and social factors in the community within the Regional Revenue, Financial and Asset Management Agency of Cilacap Regency.

Sources of data in this study are primary and secondary data. Primary data were obtained from in-depth interviews, FGDs and observations. Meanwhile, secondary data from financial reports and online-based financial systems. This secondary study will be very helpful in obtaining a complex systemized picture of online-based financial management. In-depth interviews, FGDs and observations were carried out with the treasurers of finance, BPPKAD leaders and operators of regional financial management systems.

Technique triangulation in this study was carried out by cross-checking data to the same source with different techniques, for example data obtained from the questionnaire was cross-checked by interview, observation, documentation or field notes. (EYP Nasution, 2018).

Data collection in this study was carried out by observation and interviews. The research instrument used: Researcher as the main instrument (human instrument), interview guide, check list and recording tool. The data validity used source triangulation technique which was done by cross checking the answers between informants.

The definition of the concept and operational variables in this study are as follows: Performance is a work result both in quality and quantity achieved by a person to achieve certain goals which are supported by internal employee factors and internal organizational factors such as good work ability, adequate facilities and work procedures that have clear principles. Performance is the end result of a series of processes carried out in completing the work. The work culture in this study is related to employee work habits, work ethic, and commitment to carry out work thoroughly. *Online* system is a mechanism related to job completion using digital and real time systems.

An open data analysis using inductive thinking process using interactive analysis model. This model consists of data collection, data reduction, data presentation, and withdrawal. The data analysis process used in this study uses a model developed by (Moleong, 2007) better known as an interactive analysis model. This analysis model is through the following process: the data collected is reduced in the form of key research findings relevant to the writing material, and then presented in a narrative. Data reduction and presentation are two components of the analysis carried out simultaneously with the data collection process. The next process is drawing conclusions, which is carried out after the data collection process is presented and described, then given a logical meaning and interpretation.

The activities of these three components interact until the correct conclusion is obtained. If the conclusion is inadequate, retesting activities are needed, namely by looking for data again in the field and trying to interpret it with a more focused focus. Thus, the analytical activity with data collection is a cyclical process until the research is complete. The process as described above, when described is as presented in the following figure:

Figure 3.1 Interactive Analysis Model

Collecting data on performance, work culture, and online systems

Conclusion withdrawal and answer analysis are reviewed based on the latest research journals

Presentation of data is based on interview results and documentation of results

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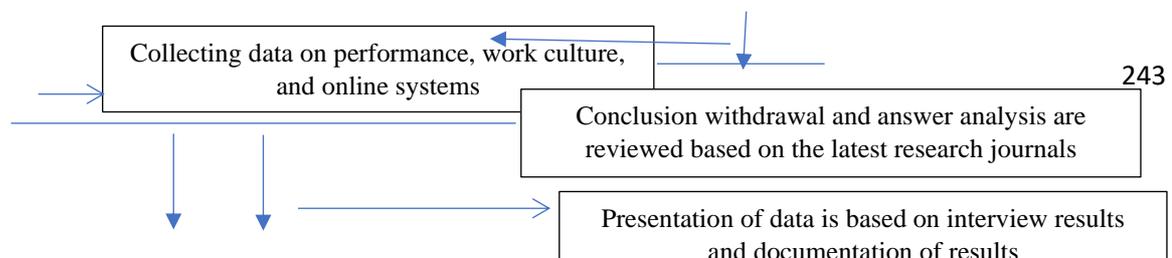
4. Results

4.1 Per

Data reduction through editing and coding based on the sources' answers

Based on the results of the interview, it was found that employee performance increased with the use of an online-based financial management system at BPPKAD Cilacap Regency. This increase occurred both inside and outside the BPPKAD environment of Cilacap Regency. As many as 95.50% of informants said their performance had improved. The result of an interview with one of the subjects from the BPPKAD leadership element of Cilacap Regency with the code IPP01, a 41 years old woman said, "*For the preparation of the Regional Government Financial Report, it has been completed on time before March 31 of the following year. The existence of this online system can reduce errors and speed up the completion time of work*". The preparation of financial reports involves all regional work units, if one of the regional work units has not completed the financial transactions. This becomes an obstacle to the preparation of regional government financial reports.

As many as 54.68.90% of informants said that the reward had been given, but it needed to be improved. The results of an interview with one of the subjects with the code WN39, a woman, 33 years old said, "*With an online system I can work anywhere, even at home. However, I am not satisfied with the honorarium as a treasurer, because it is relatively small with the costs I have to pay to access the online financial system, because sometimes I work at home*".

4.2 Work Culture

Based on the results of the interview, it was found that the work culture which includes employee work habits, work ethic, and commitment to complete work has increased with the use of an online-based financial management system at BPPKAD Cilacap Regency. The result of an interview with one of the subjects from the BPPKAD leadership element of Cilacap Regency with the IPP02 code, Female, 43 years old, said "*Online-based financial systems are able to spur employee commitment. This is very important because employees who have a high commitment to their organization will do their job optimally and are more responsible so that with this commitment employees can help the organization achieve its goals*". Employee commitment can be seen by completing work outside predetermined office hours.

The results of an interview with one of the subjects with the code IPP03, Female, 50 years old said that "*The online system makes employees more disciplined and the work ethic increases, as evidenced by the fast disbursement process, if the files sent are complete*".

4.3 Online System

Based on the results of the interview, it was found that the use of an online-based financial management system at BPPKAD Cilacap Regency facilitates work in the financial sector and can adjust to current conditions related to the Covid-19 pandemic. The result of an interview with one of the subjects from the non-leadership element of BPPKAD Cilacap Regency with the code IPNP01, Male, 47 years old said "*Using the online system can do work anywhere and*

anytime, just prepare the means, including a laptop and internet network". Employees can do financial management work online because the system can be accessed anywhere, without special installation on the devices used by employees.

As many as 97.70% of the informants said that special officers were needed to monitor facilities and infrastructure. The results of an interview with one of the subjects with the code WN35, a woman, 35 years old said that "*facilities and infrastructure are very important, but it would be easier if I as a treasurer just used it for internet connection problems, no need to call people. Use internet speed wisely, don't YouTube during working hours*".

5.   Discussion

In this study, researchers explored the relationship between performance, work culture and online-based financial management systems at BPPKAD Cilacap Regency. The results of this study produce several conclusions. First, that employee performance has increased with the use of an online-based financial management system at BPPKAD Cilacap Regency. This increase occurred both within and outside the BPPKAD environment in the Cilacap Regency. Rewarding has been done, but needs to be improved. Second, work culture which includes employee work habits, work ethic, and commitment to complete work is increased with the use of an online-based financial management system at BPPKAD Cilacap Regency. Third, the use of an online-based financial management system at BPPKAD Cilacap Regency facilitates work in the financial sector and can adjust to current conditions related to the Covid-19 pandemic. There is a need for special officers to monitor facilities and infrastructure to support online financial management activities.

6.   Conclusion

The use of an online-based financial management system at BPPKAD Cilacap Regency changes the Work Culture and improves Employee Performance. Optimal performance for employees can be achieved in a number of ways, including a democratic work culture, appreciation, openness and easy access to information technology.

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