EFFECT OF SKILLS AND MOTIVATION TO PERFORMANCE MANAGEMENT INFORMATION SYSTEM OF USER-FINANCIAL (SIMDA-FINANCIAL) IN GOVERNMENT NORTH SUMATRA

Muhammad Elfi Azhar¹, Tiara Agustina²
¹,²Faculty of Economics and Business
University of Muhammadiyah Sumatera Utara
Jl. Kapten Mukhtar Basri No. 3 Tel. (061) 6624567 Medan 20238

ABSTRACT

This study aims to look at the effect on the performance skills and motivation SIMDA-Finance users either partially or simultaneously in North Sumatra Provincial Government. This type of research is the study of associative / relationship. The population in this study amounted to 34 of the regional organization in North Sumatra Provincial Government and the sample amounted to 102 people who are users SIMDA-Finance. The data source of this research is primary data using a questionnaire research instrument. Data collection method used is the census study, in which the entire population of the research sample. This study using multiple linear regression analysis for statistical analysis and regression model was tested first in the classical assumption test.

Keywords : Skills, Motivation, Performance Management Information System User-RegionsFinancial (SIMDA-Finance).

INTRODUCTION

The era of digital information systems currently suing the entire community activities should use modern application systems, it aims to facilitate the implementation of the community activities. That phenomenon also applies to business organizations and government agencies, both at the central and regional levels. In today's digital information age government agencies have started to reform / changes in the country's financial system. This is in accordance with the mandate of Act No. 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 three laws mandate to reform the country's financial system towards a better one than before.

In order to facilitate government officials prepare to face reforms, the Financial and Development Supervisory Agency (BPK) through the Deputy Regional Financial Operation Sector Supervision compile application program that can be used by local governments. The application program in question is a computer application program SIMDA-Finance or Management Information Systems Financial areas. By using the application program SIMDA-Finance then expected to obtain benefits, such as transaction processing and preparation of reports quicker, accuracy in calculation, can store large amounts of data, lower processing costs, the financial information is relevant, fast, accurate, complete and validated so that the SIMDA-Finance application program is able to improve the quality of financial administration in the Central and Regional Governments.

The Provincial Government of North Sumatra (North Sumatra Provincial Government) as the local government has been using the application program SIMDA-Finance in the area of financial management systems since 2014. Since that time
financial management system has been transformed into a more integrated. Since it was first implemented as an application in the financial management area in the North Sumatra Provincial Government are still many obstacles that the limiting factor users SIMDA-Finance in running such applications include a lack of expertise of users SIMDA-Finance in running such applications up to a lack of motivation of the regional organization (WTO) to the user application-Financial SIMDA that affect not maximal performance SIMDA-Finance users in North Sumatra Provincial Government.

To improve user performance SIMDA-finance must be supported by the expertise and motivation of the organization so as to obtain maximum results. The users SIMDA-Finance should continue to improve skills through increased levels of education, experience and training, because of improving the level of education, experience and training the skills users SIMDA-Finance will be increased and with the increase in membership of the SIMDA-the Treasury will be able to minimize errors that may occur, reduced anxiety SIMDA-user computing the Treasury and the increased understanding SIMDA-Finance users in running the application effectively.

Description Theory

Users SIMDA-Financial Performance

"Regional Management Information System-Financial (SIMDA-Finance) is an information system that can assist management in data processing and analysis of data evaluation is geared towards decision-making (Machmud, 2013: 12). Sisteminformasi is useful to support the operational functions of management. SIMDA-Financial Applications developed by the Financial and Development Supervisory Agency (BPK) is one of the products of technology information systems used by many local governments in Indonesia in carrying out their public financial management. According to Budiman and Arza (2013) SIMDA-finance application is a "database application that aims to simplify financial management within the regional organization (OPD)".

Factors that affect performance SIMDA-Finance users, among others: the higher the performance involves a combination of increased efficiency, increased effectiveness, increased productivity and improved quality. More performance will tecaapi if dapatmemenuhu organization needs SIMDA-Finance users in implementing and menyelesaikan tugas - duties. In a study Goodhue and Thompson (2010; hal17) says: "The achievement of higher individual performance expressed related to the achievement of a series of individual tasks with the support of existing expertise and motivation". Higher performance means an increase in efficiency, effectiveness or higher quality than the completion of a series of tasks assigned to SIMDA-Finance users in the organization.

Davis (2013) states that: "membership of a specific application system usage will improve the performance and also found a strong association between the use of computers with the exact task". Agustiani (2010) also noted that: "individuals with high competence and would be better trained and more familiar with the information that is implemented in the company so that it will be able to more easily identify, access and interpret the data that is required". Thus it can be concluded that the opinion SIMDA-Finance users who are familiar with the use of computers will be able to use SIMDA-finance better so that it will better meet the needs of data in the completion of tasks - duties. According to Goodhue and Thompson (2010: 29) can be used to measure performance indicators, namely: "the effectiveness of the work, work efficiency, optimizing the work and the quality and quantity of work".
Effectiveness of adalahuata circumstances indicate the level of success or achievement of objectives relating to the quality, quantity, and time, in accordance with the work that has been planned sebelumnya. Efisiensi is a state that shows the best ratio between a job done with the results achieved by the work in accordance with the targeted both in terms of quality and result.

Optimization of the work is a state that shows the work optimally achieved by an employee in performing their duties in accordance with the responsibilities given kepadanya. Kualitas and Quantity of Work is a state that shows neatness, accuracy and the number of work being done in one time together -Same so as to improve performance.

Expertise

According to Doyle (2015) which states: "The use of computer expertise and judgment of an application is defined as the capability and experience of a person to use a computer / information systems / information technology". Individusangat skills of dealing with past experiences on specific tasks at hand. This shows that by having a good experience on certain tasks that are faced then person tends to overcome the difficulties being faced on the specific tasks.

Factors affecting among other skills Charter (2011; hal27) states: "computing expertise of a person associated with the completion of its tasks is also supported by the exercises". The opinion can be interpreted that to complete a job with a computer information systems should be supported by intense training that an individual's expertise in running a computer information systems can be better and berkualitas. Pelatihan - training can be the technical guidance, socialization and others who carried out by the organization to improve the skills of employees in completing a job.

According to Charter (2011) expertise can be used to measure the indicators, namely: "the level of education, experience, training, understanding and professionalism". Level Education is a stage of continuing education, which has been established by the relevant institutions, based on the level of development of learners, teachers material difficulty levels, and the way of presenting teaching materials. Indonesia has the level of school education such as elementary education, secondary education, and higher education.

Motivation

Hasibuan (2013) explains: "The motivation comes from the Latin word" movere "which means a push or move". Thus, the motivation means that may encourage or be a cause someone to do something. Motivation is the desire that there is someone who stimulated him to take action or something that becomes the basis or reason someone behaves. In this case, motivation can be interpreted as a desire or need behind someone so that he was driven to work. Motivation in only aimed at the management of human resources in general and subordinates in particular. Motivation questioned how the power and potential directing subordinates to want to work together productively so that they can successfully achieve and realize the objectives that have been determined. Hasibuan (2013) defines "motivation is a skill in directing employees and organizations in order to work successfully, so that the wishes of the employees and at the same organizational goals can be achieved". Mathis and Jackson (2016) revealed that: "The motivation is the desire in a person that causes the person acts".
Factors that influence motivation, among others Robbins (2011) explains: "The motivation is the willingness to issue a high level of effort for organizational purposes, conditioned by the effort's ability to satisfy some individual needs". In this case the requirement is an internal situation which led to certain results seem interesting. Hasibuan (2013; hal9) also defines "motivation as initiating and directing behavior and learning motivation is actually a lesson in behavior". Of notions that have been described, it can be concluded motivation is an encouragement contained in a person to perform an action. In their work, motivation is defined as urges employees to do the work in order to achieve the objectives expected by the company or organization where the employee works. Motivation is also a stimulus or stimuli given to a person as an encouragement to carry out a job that can lebihbersemangat to achieve the goals and objectives to be achieved and this is because the work that is able to meet the needs of one's element in the work can be someone's motivation in the work. Thus the motivation is thought to be a factor that can affect the performance SIMDA-Finance users which of course it is also still to be identified and analyzed more validity in this study. Motivation is also a stimulus or stimuli given to a person as an encouragement to carry out a job that can be more enthusiastic to achieve the goals and objectives to be achieved and this is because the work that is able to meet the needs of one's element in the work can be someone's motivation in the work. Thus the motivation is thought to be a factor that can affect the performance SIMDA-Finance users which of course it is also still to be identified and analyzed more validity in this study. Motivation is also a stimulus or stimuli given to a person as an encouragement to carry out a job that can lebihbersemangat to achieve the goals and objectives to be achieved and this is because the work that is able to meet the needs of one's element in the work can be someone's motivation in the work. Thus the motivation is thought to be a factor that can affect the performance SIMDA-Finance users which of course it is also still to be identified and analyzed more validity in this study.

Indicators of motivation can be measured with elements such as a satisfactory income needs, a good working relationship, and received an award or recognition and self-development on its potential so that it can affect the performance of the SIMDA-Finance. This is consistent with the opinion Hasibuan (2013) stating the motivation can be used to measure the indicators, namely: Income received satisfactory, Income received in accordance with the performance achieved, Income received enough to meet the needs of life, income received improve morale, motivate earned income for the attainment of the objectives of the WTO, a good working relationship, and awards or recognition and self-development on its potential.

RESEARCH METHODS

This type of research carried out by research associative. To provide a clear picture and facilitate the implementation of this study, it should be given operational definition of variables to be studied as a basis in preparing the research questionnaire. Samples in this study is Three (3) users SIMDA-Finance at 34 Regional organization (OPD) the scope of the Provincial Government of North Sumatra with a population of 102orang. The research was conducted census, where the entire population of the research sample. Population and sample were chosen because according to the research objectives which SIMDA user-Finance at 34 OPD the scope of the North Sumatra Provincial Government directly related to the use of application-Financial SIMDA in North Sumatra Provincial Government, Source of research data are important factors into consideration in determining the method of data collection. This study uses primary
data. Indriantoro, et al (2012) states: "The primary data is a research datasource obtained directly from the original source”. This type of research is survey. "The study is a survey of primary data collection method is based on communication between researcher and respondent where research data subjects who expressed opinions, attitudes, experiences, characteristics of the study subjects individually or in groups (Indriantoro, et al, 2012)". To get the data from respondents, the authors use research instrument was a questionnaire will be delivered directly by researchers at one stage that is by spreading the questionnaire to 34 OPD North Sumatra Provincial Government and wait for 14 days, after 14 days the researchers took back the questionnaire that was distributed directly to each OPD,

Results
Classic Assumption Test
Normality Test
"Normality Test aims to determine whether the distribution of the data follow or approach a normal distribution, ie the distribution of data with a bell shape (bell shaped) (Ghozali,2009: 27) " . Normality test done because in doing t test and F test assumes that the residuals follow a normal distribution. To determine whether the data were normally distributed or not, can be detected through the analysis of charts and statistical tests. Normality test results in the form of charts and graphs histogram PP-plot can be seen in the picture 1 and 2 as follows:

Picture 1. Histogram Graphs

In Figure 1 we can see that the pattern on the chart histograms have normality because the shape of the curve has a slope that tends to balance, either the left or right side and resembles a bell-shaped curve that is almost perfect.
Figure 2. PP-Plot Graphs

From Garik PP-plot in Figure 2 can be seen dots spread around the diagonal line as well as the distribution does not move away from the diagonal line. This indicates that the data were normally distributed residuals. Normality test also can be determined by using a statistical test to test the One-Sample Kolmogorov-Smirnov.

Table 2.
Results of Normality Test with One-Sample Kolmogorov-Smirnov

<table>
<thead>
<tr>
<th>One-Sample Kolmogorov-Smirnov Test</th>
<th>Residual unstandardized</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>102</td>
</tr>
<tr>
<td>normal Parametersa</td>
<td></td>
</tr>
<tr>
<td>mean</td>
<td>.0000000</td>
</tr>
<tr>
<td>Std. deviation</td>
<td>1.58774941</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td></td>
</tr>
<tr>
<td>Absolute</td>
<td>.075</td>
</tr>
<tr>
<td>positive</td>
<td>.075</td>
</tr>
<tr>
<td>negative</td>
<td>-.075</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>.754</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>.621</td>
</tr>
</tbody>
</table>

a. Test distribution is Normal.

Source: SPSS Data Processing, Annex 6

Normality test results to test the One-Sample Kolmogorov-Smirnov in Table 2 shows the significance value of 0.621 is greater than 0.05 alpha can thus be concluded there was no difference in the residual distribution with normal distribution or normal distribution can be said to be residual.

Multicollinearity Test

Multicollinearity test was conducted to test whether the regression model found a correlation between the independent variables. A good regression model if free from multicollinearity problems. Tests can be performed to determine whether or not multikolinearitas conducted with respect to VIF (Value Inflation Factor) and tolerance. "The value used to indicate the presence of symptoms multikolinearitas if VIF > 10 or
the value of tolerance <0.1 (Ghozali, 2009: 31) ". The test results can be seen multikolinearitas assumption of table 3 as follows:

Table 3. Test Results Multicollinearity

<table>
<thead>
<tr>
<th>Model</th>
<th>Coefficients unstandardized</th>
<th>Coefficients standardized</th>
<th>collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>beta</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>19.448</td>
<td>2.564</td>
<td>7584</td>
</tr>
<tr>
<td>Skills</td>
<td>.275</td>
<td>.060</td>
<td>.407</td>
</tr>
<tr>
<td>Motivation</td>
<td>.118</td>
<td>.048</td>
<td>.217</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Users SIMDA-Financial Performance

Source: SPSS Data Processing, Annex 6

Based on the test results multikolinearitas in Table IV-3 can be seen that there is no independent variable which has VIF > 10 and the value of tolerance < 0.1 thus concluded that the model does not happen multikolinearitas.

Heteroskedasticity Test

Heteroskedasticity occur if the residuals from a regression model that is observed does not have a constant variance of the observations to other observations. Way detecting the presence or absence of heteroscedasticity by looking at scatterplot graph between the predicted value of the dependent variable (dependent) is ZPRED with residual SRESID. Detection of the presence or absence of heteroscedasticity according Ghozali (2009: 27) Can be carried out, among others:

1. If there are certain patterns, such as dots that no specific form regular patterns (wavy, widened, then narrowed) it indicates there has been a heteroskedastisitas.
2. If it does not form a specific pattern, as well as the points spread above and below the number 0 on the Y axis, it does not happen heterosketastisitas.

![Figure 3. The scatterplot graph](image-url)

Results Pengujian grafik scatterplot in Figure 3 above shows the distribution of the data points spread randomly and spread both above and below the number 0 on the Y axis, the points do not accumulate above or below, and do not form a specific pattern so as to indicate in the model did not occur heteroscedasticity.

Testing heteroscedasticity can also be known from Glejser test. Glejser test is done by regressing the independent variables to the absolute value residual. Residual is
the difference between the observations and the predictions and absolute is absolute values.

Test result heteroskedastisitastest Glejser dapat seen clearly in Table 4 as follows:

<table>
<thead>
<tr>
<th>Table 4. Test Results Test Heteroskidastity with Glejser</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coefficients</td>
</tr>
<tr>
<td>Model</td>
</tr>
<tr>
<td>1 (Constant)</td>
</tr>
<tr>
<td>Skills</td>
</tr>
<tr>
<td>Motivation</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Abs_Res

Source: SPSS Data Processing, Annex 6

Glejser test results in Table 4 shows the significant value for each independent variable is greater than 0.05 can thus be concluded not occur heteroscedasticity in the model.

Analysis Multiple Linear Regression

<table>
<thead>
<tr>
<th>Table 5, result Multiple Linear Regression Test</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coefficients</td>
</tr>
<tr>
<td>Model</td>
</tr>
<tr>
<td>1 (Constant)</td>
</tr>
<tr>
<td>Skills</td>
</tr>
<tr>
<td>Motivation</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Users SIMDA-Financial Performance

Source: SPSS Data Processing, Annex 7

To facilitate the reading and interpretation of the results of multiple regression analysis it used form of the equation is: Y = 19.448 + 0.275 (Skills) + 0.118 (Motivation) + e. In this regression model, the value of the constants listed at 19.448 pales Skills (X1) and motivation (X2) in the model assumed to be equal to 0, then users SIMDA-Financial Performance (Y) equal to 19.448.X1 variable regression coefficient value is positive, namely 0.275 means that any increase in membership (X1) of 1%, it will increase Users SIMDA-Financial Performance (Y) of 0.275 or 27.5%.

Regression coefficient value X2 is positive, namely 0.118 means that any increase in motivation (X2) of 1%, it will increase Users SIMDA-Financial Performance (Y) amounted to 0,118, or 11.8%.

Hypothesis Testing

After testing the assumptions of classical and it is concluded that the model has passed the test classic assumptions and can be used to test multiple linear regression analysis, the next step is to test the hypothesis.

Hypothesis testing is done to test hypotheses about Skills and Motivation partially and simultaneously influence Users SIMDA-Financial Performance in North
Sumatra Provincial Government, For partial testing performed by t test and for simultaneous testing conducted by test F.

**T-Test Results**

T test results showed independent variable partial effect on the dependent variable, if the p-value (column sig.) is smaller than the level of significant determined (by 5%), or t (column T) is greater than t table, t table is calculated by df = nk, ie df = 102-3 = 99, so that the value t table of 1.984. While the results of the t test with SPSS can be seen in Table 6 below:

**Table 6. Test Results t**

<table>
<thead>
<tr>
<th>Model</th>
<th>Coefficients unstandardized</th>
<th>Coefficients standardized</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 (Constant)</td>
<td>19.448</td>
<td>2.564</td>
<td>7.584</td>
<td>.000</td>
</tr>
<tr>
<td>Skills</td>
<td>.275</td>
<td>.060</td>
<td>.407</td>
<td>4.580</td>
</tr>
<tr>
<td>Motivation</td>
<td>.118</td>
<td>.048</td>
<td>.217</td>
<td>2.444</td>
</tr>
</tbody>
</table>

*a. Dependent Variable: Users SIMDA-Financial Performance*

*Source: SPSS Data Processing, Annex 7*

Based on the analysis of the results of the t test table 6 then partial effect of each independent variable on the dependent variable can be described as follows:

Partial assay results of the effect of variable Skills (X1) to users SIMDA-Financial Performance (Y) indicate a significant and positive influence. It can be seen from the significant value of 0.000 <0.05 and value of alpha t is greater than t table (4.580> 1.984). Under these conditions, the hypothesis test rejects H0 and accept Ha. The results of this study are also consistent with previous studies, among others: the study of Sitorus (2017: 108) states that the research results Expertise significant positive effect on User Performance Management Information Systems Area (SIMDA), as well as research of Wahyudi (2018: 373) states that research results Personal Mechanical ability significant effect on the performance of Regional Management System (SIMDA) Finance. It can be concluded that both the previous study together in line with the results of this study are there is influence between independent variables Skills (X1) on the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government, For more details, a review of previous studies can be found in Appendix 1 on the last page of this study.

The test results of the influence of motivation variable (X2) User terhadapKinerja SIMDA-Finance (Y) indicate a significant and positive influence. It can be seen from the significant value of 0.016 <0.05 and value of alpha t is greater than t table (2.444> 1.984). Under these conditions, the hypothesis test rejects H0 and accept Ha. The results of this study are also consistent with previous studies, namely: the study of Sitorus (2017: 108) states that the research results Motivation significant positive effect on User Performance Management Information Systems Area (SIMDA). It can be concluded that previous research is consistent with the results of this study are there is influence between independent variables Motivation (X2) on the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government, For more details, a review of previous studies can be found in Appendix 1 on the last page of this study.
F Test Results

F test results indicate the independent variables together have an effect on the dependent variable, if the p-value (column sig.) is smaller than the level of significant determined (by 5%), or F count (column F) greater than F table. F table is calculated by DF1 = k-1, and DF2 = nk, namely DF1 = 3-1 = 2 and DF2 = 102-3 = 99, so that the value of 3.088 F table. While the F-test with SPSS can be seen in Table 7 below:

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>72 727</td>
<td>2</td>
<td>36 364</td>
<td>14 139</td>
<td>.000</td>
</tr>
<tr>
<td>residual</td>
<td>254 616</td>
<td>99</td>
<td>2572</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>327 343</td>
<td>101</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Motivation, Expertise

b. Dependent Variable: Users SIMDA-Financial Performance

Source: SPSS Data Processing, Annex 7

In Table 7 above shows that the magnitude of the calculated F value (14.139)> F table (3.088) with a significant level of 0.000 <0.05. These results indicate that the hypothesis test receive $H_a$ and reject $H_0$, so that it can be seen that the expertise of independent variables ($X_1$) and motivation ($X_2$) simultaneously influence the dependent variable Users SIMDA-Financial Performance ($Y$) in North Sumatra Provincial Government.

Analysis of Coefficient Determination ($R^2$)

According Ghozali (2012: 97) analysis of the coefficient of determination ($R^2$) is "a tool to measure how far the model's ability to explain the variation of the dependent variable". Processed SPSS in coefficient of determination ($R^2$) can be seen clearly on the table8 as follows:

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>.471a</td>
<td>.222</td>
<td>.206</td>
<td>1604</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Motivation, Expertise

b. Dependent Variable: Users SIMDA-Financial Performance

Source: SPSS Data Processing, Annex 7

In the table, the coefficient of determination ($R^2$) indicates that the R value of 0.471, which means the correlation between the dependent variable and independent variables are strong enough for $R > 47\%$ (0.471). Variables that are more than two then used Adjust R Square (Situmorang, et al, 2010: 31). This study uses more than two variables, then used Adjust R Square of 0.206 which indicates that 20.6% The dependent variable (Users SIMDA-Financial Performance) Influenced the independent variable (skills and motivation), while the remaining 79.4% (100% -20.6%) is explained by other variables outside the model estimates that are not investigated in this study.
Discussion

Influence Skills to Users SIMDA-Financial Performance

Partial test results show that the Skills significant positive effect on user performance SIMDA-Finance in North Sumatra Provincial Government, which means that if expertise increases, performance-Financial SIMDA Users in North Sumatra Provincial Government also akanikut increases, it can be seen in table 6 wherein the significance value of 0.000 <0.05 and value of alpha t is greater than t table (4.580> 1.984).

The results are consistent with the theory presented earlier research that according Doyle (2015: 19) states: "Specialized computer use as well as an application is defined as a person's judgment capability and experience to use the computer / information systems / information technology". The theory of this study imply that to have a good experience and expertise on specific tasks facing the person tends to overcome the difficulties being faced on the specific tasks or in this case is the task of using the application SIMDA-Finance, Then, from the description of the research theory can be concluded that there are significant expertise between the independent variables (X1) on the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government.

The results of this study are also consistent with previous research theories presented by Davis (2013: 8) which states that: "membership of a specific application system usage will improve the performance and also found a strong association between the use of computers with the exact task". The theory of this study imply that a strong relationship between the use of computer applications with the performance of their duties should be based on good craftsmanship of the computer application so that it can carry out tasks that are its responsibility more effectively which of course it will lead to improved performance user SIMDA-Finance as a whole, Then, from the description of the research theory can be concluded that there are significant expertise between the independent variables (X1) on the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government.

The results of this study are also consistent with previous research theories presented by Agustiani (2010: 16) who argued that: "individuals with high competence and would be better trained and more familiar with the information that is implemented in the company so that it will be able to more easily identify, access and interpret the data that is required". The theory of this study implies that the competence or expertise of trained then it will be easier to access and interpret the necessary data into a computer application system which in this case is application-Financial SIMDA so when keahan has been owned by the user SIMDA-Finance will certainly improve the performance SIMDA-financial users. Then, from the description of the research theory can be concluded that there are significant expertise between the independent variables (X1) on the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government.

Influence Motivation to Users SIMDA-Financial Performance

Partial test results showed that motivation significant positive effect on user performance SIMDA-Finance in North Sumatra Provincial Government, which means that if the motivation increases, performance-Financial SIMDA Users in North Sumatra Provincial Government will also increase, it can be seen in table 6 wherein the significance value of 0.016 <0.05 and value of alpha t is greater than t table (2.444> 1.984).
The results are consistent with the theory presented earlier research that according Hasibuan (2013: 31) states: "The motivation is a skill in directing employees and organizations in order to work successfully, so that the wishes of the employees and at the same organizational goals can be achieved". The theory of this study implies that with presence will stimulate employee motivation in this case is SIMDA-Finance users to be able to work optimally so as to improve performance SIMDA-Finance users themselves. Then, from the description of the research theory can be concluded that there is influence between independent variables Motivation (X2) on the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government, 

The results of this study are also consistent with previous research theories presented by Robbins (2011: 12) who explained: "The motivation is the willingness to issue a high level of effort for organizational purposes, conditioned by the effort's ability to satisfy some individual needs". The theory of this study imply that the motivation would be able to make an individual or in this case is the SIMDA-Finance excited and volunteered to remove the ability of the highest in doing something for the purpose of the organization so that when users SIMDA-Finance has issued the capability of the highest for a job then certainly will have an impact on improving the performance of the SIMDA-Finance. Then, from the description of the theory of this research can be concluded that there is influence between independent variables Motivation (X2) on the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government, 

The results of this study are also consistent with previous research theories presented by Mathis and Jackson (2016: 23) states that: "the motivation is the desire in a person that causes the person acts". The theory of this study implies that the desires and needs of an individual (the SIMDA-Finance) is the basis for the SIMDA-Finance had issued its ability higher or in other words the wishes and needs are packaged in motivation is ibaratkan thread to connect the spirit to can do a better job so that leads to improved performance SIMDA-Finance users themselves. Then, from the description of the research theory can be concluded that there is influence between independent variables Motivation (X2) on the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government, In addition, these results are also consistent with results of previous studies conducted by Gultom (2014) which states that motivation significantly influence employee performance.

**Influence Skills and Motivation to Users SIMDA-Financial Performance**

Simultaneous testing results show that independent variables jointly affect the dependent variable or an independent variable Skills (X1) and motivation (X2) simultaneously influence the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government, It can be known the amount calculated F value (14.139) is greater than F table (3.088) with a significant level of 0.000 less than 0.05.

The results are consistent with the theory presented earlier research that according Goodhue and Thompson (2010: 17) states that: "the achievement of a person's performance with regard to achievement of the stated series of tasks - tasks individuals with expertise support and motivation given". The theory of this study implies that Financial SIMDA-user performance is closely related to the support of existing expertise and motivation simultaneously, Then, from the description of the research theory can be seen that the expertise of independent variables (X1) and motivation (X2)
together influence the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government.

The results of this study are also consistent with previous research theories presented by Mangkunagara (2012: 15) states: "the employee's performance is the result of the quality and quantity of performance achieved by an employee in performing their duties in accordance with the expertise, motivation and responsibility given to him". So based on these opinions can be concluded that the achievement of performance related to the skills and motivation of workers (SIMDA user-Finance) so that when the skills and motivation has been given to users SIMDA-Finance it will be able to improve the achievement of the performance. Performance in this study relate to the achievement of a series of tasks by users SIMDA-Keuanganpada Provincial Government of North Sumatra. Then, from the description of the research theory can be seen that the expertise of independent variables (X1) and motivation (X2) together influence the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government.

Conclusion

Based on the analysis that has been discussed so dpat be concluded, the partial results of the analysis of independent variables Skills (X1) significant positive effect on the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government, The analysis result partially independent variable motivation (X2) significant positive effect on the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government, The results of simultaneous analysis Skills of independent variables (X1) and motivation (X2) have a significant effect on the dependent variable Users SIMDA-Financial Performance (Y) in North Sumatra Provincial Government.

Researchers further suggested to broaden the sample and the study population were not only limited to the scope of the North Sumatra Provincial Government alone but must extend the sample and population research into the scope of the overall combined district government, municipal government, provincial governments and the central government and even across the country so the scope of the research results becomes more widespread and can be generalized. To avoid differences in perception of the statement in the research instrument given to the respondents it is necessary to advance the initial explanation on the purpose and objective questions and it should observe the object under study so that the research results will be even better. This study needs to be developed further.

REFERENCES


Undang – Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara.

Undang – Undang Nomor 17 Tahun 2003 tentang Keuangan Negara.