The Influence of Soft Competency and Hard Competency on Internal Auditor Performance Through Work Motivation at PT. KB Finansia Multi Finance

Gunawan, Ansar, Tajuddin Malik
Program Pascasarjana STIE Amkop Makassar, Indonesia
awansalawat712@gmail.com

Jeffriansyah DSA
STIE Muhammadiyah Mamuju, Indonesia
jeffriamori77@gmail.com

Yusriadi Yusriadi
Sekolah Tinggi Ilmu Administrasi Puangrimaggalatung, Makassar, Indonesia
mailto:firmanhamzah119@gmail.com, yusriadi.yusriadi@uqconnect.edu.au

Sjaid S Fais Assagaf
Universitas Iqra Buru, Maluku, Indonesia
sjaidfaisuniqbu@gmail.com

Laili Alfita
Fakulty of Psikologi, Universitas Medan Area, North Sumatera, Indonesia
alfitalaili@gmail.com

Abstract

This research is a quantitative research using questionnaires, interviews, documentation, and observations to collect data related to variables that have been determined and then processed using the help of intelligent PLS 3.2.8 software. The results of the study found that 1) the influence of soft competency and complex competency on the performance of internal auditors through work affects improving the performance of internal auditors; 2) complex competency affects increasing the performance of internal auditors; 3) soft competency affects increasing work motivation, 4) complex competency affects increasing work motivation, meaning that if each internal auditor increases complex competency, it will affect increasing work motivation of the internal auditors of PT. KB Finansia Multi Finance.

Keywords:
Soft Competence, Hard Competence, Auditor Internal

1. Introduction

Financial or leasing companies are one of the principal loans options for acquiring property. Rent is in demand because it becomes a priority for consumers to get a loan financing solution if the instalments are competitive and the terms are easy, and the process is fast. Intense competition and the straightforward nature of loan repayment make the financing company become a customer or because there are human resource problems in the company's body, not only caused by negligence but also caused by irregularities or fraud committed by the company's employees.

Along with the economic development in Indonesia, the company also developed. With the product that is growing, the problems that we will face will be more complex. Today, many rental companies face various issues, one of which involves fraud or fraud. All organizations and all their activities are at risk of fraud governance related to fraud in the company. One of the problems faced by financial companies here is the increasing sales.

Still, billing is less than the maximum, so it is necessary to know the cause of employee defects during the initial credit application procedure or during the war or bad customer character.

Pt. KB Finansia Multi Finance, one of the financial companies that strive to reduce risk, has established an internal audit department. Internal auditors have assisted the President in implementing corporate governance (GCG). Security activities and advising business units to efficiently and effectively carry out their duties and responsibilities following the policies set by the company and conducting analysis and evaluation of the effectiveness of internal control systems management and implementation of activities in the company and recommendations for effective improvement.

Internal auditors work in companies (public and private companies) whose main task is to determine policies and procedures set by senior management. Thus, the company's direction delegates the duties, authorities and responsibilities so that there is an efficient and economical internal control system for the company's management. Therefore the role of internal auditors is required. Internal audits in charge of performing the function (audit) of financial risks are included in the compliance audit, namely audits that aim to decide what is audited following certain conditions or regulations, financial compliance cases governed by financial constraints, Muliadi (2014). Internal auditors are an integral part of the company's organizational structure that plays a continuous monitoring and analysis role. Internal auditors are interested in the effectiveness of the company's internal controls.

The scope of work of internal auditors is complete, namely serving the organization to achieve its goals, improving the efficiency and effectiveness of operational activities, taking into account all aspects of the organization, both financial and non-financial. The internal auditor is also very focused on the internal capabilities he continuously handles (Kanto et al., 2020; Mu'adi et al., 2020; Nuraini et al., 2019). Internal auditor at PT. KB Multi Finance Finance has the main task to find cheating findings such as credit engineering, new money, data manipulation support, instalment fraud and other results. It can harm the company in each branch and report violations that are not following its provisions contained in the board's decisions, internal records and standard operating procedures.

To carry out their duties effectively, internal auditors also need the motivation to motivate employees to improve performance while understanding the organization's objectives and functions. Motivating employees in an organization can be considered simple and can also be a complex problem since people are usually encouraged by giving them what they want. Motivation is a process as a first step. Some people act because of physical and psychic deficiencies or anything else as an incentive to achieve a specific goal (Lutens quoted Compo F and Sitti Raha Agoes Salim, 2014). Giving proper motivation to employees will motivate them to do what is most responsible in completing each job (Smith et al., Quoted by Rith F and Sitti Raha Agok. Unless reflected in the phenomenon of gaps in the internal auditor itself, optimal performance or productivity can be seen from the implementation of indicators that are below the standards set by the organization. The phenomenon affects essential factors to check whether soft competencies, complex competencies, and internal auditors' work motivations are suboptimal internal auditor performance problems. Performance, which is an essential point for achieving the results the company wants, is paramount. So focus and be the reason why every employee has optimal performance. From the account itself, various factors influence that with good handling and management, efficient and effective, the company will achieve good performance of employees.

2. Literature Review

Human resource management includes the productive use of human resources to achieve organizational goals and meet the needs of every worker. He added that this is because of efforts to combine interests with the organization's human resources coordination. Human resource management contributes significantly to the success of the organization. Therefore, if human resource management is inefficient, it can be a significant obstacle to employee satisfaction and organizational success.

Performance because of product quality and the number of employees who do it while doing the work following the tasks or tasks that will require specific abilities and levels. Employee performance is critical in the company's efforts to achieve its goals. Software competencies are defined as practical activities related to generating and developing skills. Skills include good communication skills, IT skills, computing skills, learning skills, skills, and problem-solving. Vital competency/complex skill is the mastery of science, technology and technical skills related to science. Complex skills, such as Mechanical engineers, need skills to work with machines. Developers need to master programming techniques in a particular language (Kadek, 2012: 1217). According to Basir (2015), complex competence is usually taught in school or college, aiming to improve intellectual skills related to the subjects studied. Motivation is the willingness to find a high level to achieve organizational goals to meet the needs of some people. However, the usual motivation suggests that Imam Ghozali cited the effort (2017) and the legacy of Ahmad,

Umar Akmal and Smith (2018). He says that this is a motivational process that explains people's intensity, direction, and perseverance when trying to achieve a goal.

3. Method
Associative research is one form or method used to connect one variable with another by using a causal relationship. The location of this research is at PT. KB Finance Multi Finance. Location selection is made deliberately by considering the readiness of the agency to provide information. The time and time of the research is planned for the research between November to December 2020. PT internal auditor has 110 employees. KB Finance Multi Finance.

4. Result
Analyzing the direct and indirect influence of this study, when testing the effect of soft competence and complex competence on the performance of internal auditors mediated by the motivation of working with respondents is the internal auditor pt. Use smart PLS. PLS provides accurate and efficient techniques for predicting a series of equations (measurable and structural) simultaneously. PLS has two primary components, namely (1) measurement model (external model) and (2) structural model (internal model). External models) and reliable measurement methods for measuring constructs (reliability), while internal models allow researchers to analyze the effect of independent (exogenous) construction on dependent (endogenous) structures (Hari, 2019). The results of the data analysis are described below. The analysis of external models in this study was conducted using reflective indicators. Latent reflective indicators are reflective indicators. In reflective indicators, external model analysis is carried out through a series of tests, namely the validity of convergence, discriminant validity and internal consistency.

The validity of convergence is a measure of the truth of the indicator, which is a variable measure that can be seen from the external load of each rough handloading and AVE (average isolated variation). The basic rules used for convergence validity are external payloads ≥ 0.50 and AVE ≥ 0.50 (Novitasari et al., 2019; Romlah et al., 2020; Yusuf et al., 2019).
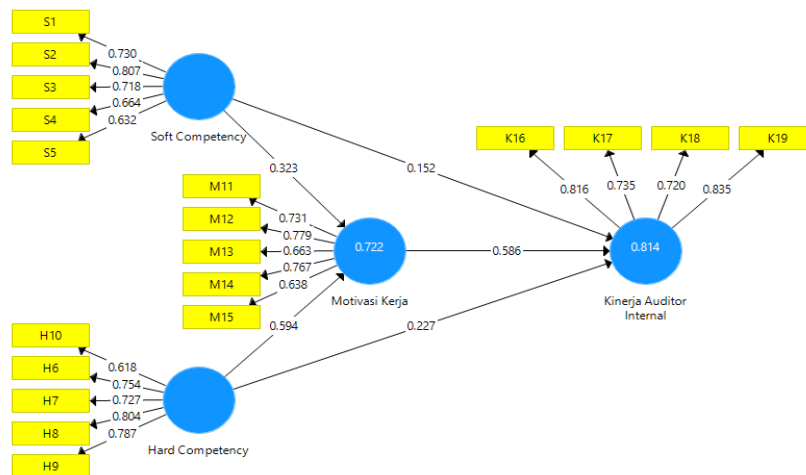

Figure 1. PLS Algorithm Estimation Results

The model above shows that all indicators have external load values above 0.50, concluding that validity reflects the variables of soft competence, complex competence, motivation, and performance of internal auditors that meet the reality of convergence so that no items are excluded analysis. The first method used to determine the validity of discrimination is the Licker criterion, with the principle of comparing the AVE ROOT value in the model. If the baseline AVE value is greater than the existing correlation, then this variable can be said to be different validity. Here is a discriminant validity test using Licker Criterion:

Table 1. Licker Criterion Value

Licker Criterion	(X1)	(X2)	(Y1)	(Y2)
Soft Competency (X1)	0.713			
Hard Competency (X2)	0.348	0.741		
Work Motivation (Y1)	0.323	0.594	0.718	
Internal Auditor Performance Y2)	0.152	0.227	0.586	0.778

Based on table 1, the value on each variable is more significant than and the root value of AVE > 0.70, so it can be concluded that the variables soft competency, complex competency, work motivation, and performance of internal auditors have good discriminant validity.

Table 2. Cross Loading Value

indicator	Soft Competency (X1)	Hard Competency (X2)	Work Motivation (Y1)	Internal Auditor Performance (Y2)
X1.1-Communication Capabilities	0.730	0.499	0.502	0.523
X1.2-Emotional Intelligence	0.807	0.553	0.546	0.619
X1.3-Thinking skills and problem solving	0.718	0.538	0.505	0.510
X1.4-Ethics	0.664	0.442	0.575	0.509
X1.5-Leadership Skills	0.632	0.417	0.477	0.453
X2.1-Quality	0.545	0.754	0.575	0.589
X2.2-Quantity	0.495	0.727	0.595	0.557
X2.3-Timing	0.518	0.804	0.642	0.658
X2.4-Effectiveness	0.517	0.787	0.646	0.666
X2.5-Self-Reliance	0.482	0.618	0.561	0.519
Y1.1-Physiological or physical needs	0.498	0.583	0.731	0.639
Y1.2-Security	0.536	0.653	0.779	0.668
Y1.3-social	0.519	0.558	0.663	0.622
Y1.4-Award	0.537	0.640	0.767	0.672
Y1.5-Self-actualization	0.546	0.483	0.638	0.560
Y2.1-Ability	0.534	0.675	0.673	0.816
Y2.2-Professional Commitment	0.574	0.590	0.722	0.735
Y2.3-Motivation	0.544	0.617	0.628	0.720
Y2.4-Job Satisfaction	0.638	0.640	0.718	0.835

Based on table 2, the cross-loading value, it can be known that all indicators that make up each soft variable competency, weight competency, work motivation and performance of internal auditors (bolded numbers). It can be discriminatory because it has the highest cross-sectional value for the formed variable and the lowest for other variables. Therefore, all indicators of software competency variables, competency difficulties, work motivation and performance of internal auditors managed to find discriminative validity.

The following assessment for external model analysis is internal consistency. Internal consistency tests indicator consistency when measuring structure. Reliability measures the actual value of the reliability of the system. The Rule of alpha thumb Cronbach must be greater than 0.755, while the Rule of Composite Reliability of Thumb must be greater than 0.70, although a value of 0.60 is still acceptable (Novitasari et al., 2019; Romlah et al., 2020; Yusuf et al., 2019).

Here are the results of Cronbach's alpha calculation and complex reliability on internal consistency tests for soft competence, hard competence, work motivation, and auditor performance variables internal:

Table 3. Internal Consistency Testing

variable	Cronbach's Alpha	Composite Reliability	information
Soft Competency (X1)	0.755	0.837	Reliable
Hard Competency (X2)	0.791	0.858	Reliable
Work Motivation (Y1)	0.762	0.841	Reliable
Internal Auditor Performance (Y2)	0.781	0.859	Reliable

Based on table 3, the consistency result of the internal value of each research variable has a value of Cronbach's Alpha greater than 0.755 and a composite reliability value greater than 0.70. Thus, it can be concluded that each variable of soft competence, heavy competence, work motivation and performance of internal auditors can be relied upon.

Structural model assessment has several stages, namely collinearity level inspection, R2 level measurement, K2 level measurement, model fittings assessment and finally, model parameter significance testing.

Collinearity can be measured by the value of the Variance Inflation Factor or VIF. Collinearity is considered high if it has a tolerance value less than 0.2 and a VIF value above 5.0 (Lionardo et al., 2020; Nawawi et al., 2020; Rachman et al., 2019).

Table 4. Inner VIF Values

Independent Variables	bright		Conclusion
	Work Motivation (Y1)	Internal Auditor Performance (Y2)	
Soft Competency (X1)	1,908	2,283	No collinearity
Hard Competency (X2)	1,908	3,177	No collinearity
Work Motivation (Y1)	-	3,597	No collinearity

Based on table 4, the results of the collinearity level test above are two results of VIF values, namely: Test 1. The first is the influence on work motivation. It is known that the value of collinearity in soft competence and complex competence variables all result in VIF values of less than 5. It is assumed independent of collinearity; 2. The second test on the influence of the performance of internal auditors. It is known that the value of software competency collinearity, complex competencies. The variables are also expressed independently of collinearity; Bootstrap results on direct influence can be shown in the table below to determine the immediate effect between these variables in the entire hypothesis or rejection.

Table 5. Direct Effects

	Original Sample (O) or Correlation Coefficient (r)	Sample Average (M)	Standard Deviation (STDEV)	T Statistic (O/STDEV)	P Values
Soft Competency -> Work Motivation	0.323	0.329	0.073	4.417	0.000
Soft Competency -> Performance of Internal Auditors	0.152	0.153	0.056	2.712	0.007
Work Motivation -> Performance of Internal Auditors	0.586	0.587	0.083	7.048	0.000
Hard Competency -> Work Motivation	0.594	0.592	0.069	8.583	0.000
Hard Competency -> Performance of Internal Auditors	0.227	0.226	0.085	2.671	0.008

Based on table 5, shows that the correlation coefficient value (r) indicates a positive value which means that the direct influence between variables has a one-way relationship. In a sense, the increase of a variable will increase other variables. The correlation coefficient (r) is a value that indicates a strong linear relationship between the two variables. The standard correlation coefficient is denoted by the letter r, whose r value can vary from -1 to +1. The r-valuer and the close to 0 indicate a weak relationship between the two variables. While the + (positive) and - (negative) signs provide information about the relationship between the two variables. If the value is + (positive), both variables have a one-way relationship. In another sense, the X increment will coincide with the increase in me and vice versa. If any - (negative), the correlation between the two variables is reversed. Table 5 also shows that each addition of 1 point to a software competency variable will increase 0.348 on competency performance variables, an increase of 0.085 on internal auditor performance variables relative to work motivation variables.

In Table 5, also shows a total p-value below 0.05. This indicates that work motivation as an intermediary variable has a significant influence, so it can be concluded that work competencies with work motivation have a positive and significant effect on the performance of auditors. Thus, the seventh hypothesis (H7) is acceptable. And Software Competency with Work Motivation also has a positive and significant impact on the performance of auditors. Thus, the sixth hypothesis (H6) is acceptable. Based on the analysis of roads with direct and indirect influence, the motivation of work as an intermediary variable indicates that: Soft competence, complex competence, and work motivation directly impact the performance of internal auditors; Soft competencies and complex competencies have a direct impact on work motivation. Work motivation has a partial mediation effect when explaining the influence of soft and hard competencies on the performance of internal auditors.

5. Discussion

The results of the first hypothesis (H1) state that the analysis results support the first hypothesis (H1), that the competence of the software has a positive and significant effect on the performance of internal auditors. Still, on the contrary, the competence of internal auditor software has a positive and significant impact on the performance of internal auditors performance of internal auditors is lower.

The amount of software competence one of them through the integrity of internal auditors can be seen from the delegated work, namely more significant achievement, which is reflected in the more comfortable and dedicated internal auditors organization.

Mukti Rahardjo explained that soft competence plays a positive role in employee performance. Rima H Binsaeed, Sieda Taj Unnisa and Lubna Javed Rizvi explained that smooth, simple language competence is a unique feature or skill that allows a person to interact with interpersonal and life skills that help candidates to demonstrate their skills effectively. These skills are personality traits, positive attributes, collective communication skills with colonial charm and competencies that improve employee relationships and performance in the workplace. With better competence of internal auditors, it will look better and better understanding of the organization.

Other findings supporting the results of relevant studies conducted by Hariianto (2016) show that the higher the software competency, the higher the performance of my employees with low error rates. Other findings support employee performance. Soft skills/competencies are personal and interpersonal behaviours that can develop and improve human performance through training, teamwork development, initiative and other decision making. Soft skills are the core capital of internal auditors for optimal expansion according to individuality. The effect will also increase.

Another study conducted by Emiliasari confirms a positive and significant relationship between soft skills/competencies with performance. Therefore, the value of input for the company is to pay attention to the skills/competencies of its employees so that teamwork can be carried out correctly. also conducted related research that

The first hypothesis study (H2) found that the analysis results support the first hypothesis (H2). Namely, the motivation of work has a positive and significant effect on the performance of internal auditors. This means that the better the work motivation obtained by internal auditors at PT. KB Finansia Multi Finance will monitor the performance of internal auditors better. On the contrary, poor internal auditor work motivation lower internal auditor performance.

The amount of work motivation for employees, either through salaries or by providing incentives or rewards, will also achieve the objectives and objectives of internal auditors set out in the annual plan and significantly improve the accuracy of my audit decisions, based on new facts and evidence. In the absence of pride, he felt most right. Dessi Rosdiana and Devi Indriasih (Rosdiana, 2016) explained that work motivation has a significant effect on performance. The success or implementation of good corporate governance will be realized in the company organization; on the other hand, the lack of work motivation is one of the causes of the decrease in employee performance, especially internal auditors.

Other findings that support the results of related studies conducted by Titin Rosdianti and Suvarto show that work motivation has a significant effect on the performance of internal auditors. In other words, if the work motivation is getting better, then the account will also be better (Halim, 2015). Other findings support what is relevant for Revelation Day (2019), suggesting that the work motivations of employees, especially internal auditors. The results of Muhammad Hatta, Hasmin Tamsah and Gunavan Bata Ilias (Arifah, 2012) showed that the work motivation test results positively and significantly affected performance. Thus the relationship between work motivation and performance is directly proportional, which means that the higher the work motivation, the higher the performance. Work motivation is a situation where influence produces, directs and maintains actions related to the work environment.

Other findings that support the results of research related to Harianto show that the higher the competence of the software, the higher the performance of employees with low error rates (Harianto, 2016). Other findings support employee performance. Soft skills/competencies are personal and interpersonal behaviours that can develop and improve human performance through training, teamwork development, initiative, and decision-making. This software skill is the primary asset of an internal auditor for optimal development according to individuality. The effect will also increase.

Another study conducted by Emiliasari confirms a positive and significant relationship between soft skills/competencies with performance. Therefore, the value of input for the company is to maintain good employee skills/skills so that teamwork can be carried out correctly. Resha Aprilia, Faizal Mulia, Asep Muhammad Ramdan (Can, 2016) also conducted related research

The study results on the first hypothesis (H7) found that the analysis results support the first hypothesis (H7), that complex competence has a positive and indirect effect on the performance of internal auditors through work motivation. This means better competence obtained by internal auditors at PT. KB Finansia Multi Finance will work with higher work motivation, which will also affect the performance of higher internal auditors. On the contrary, poor internal auditor competence will affect lower work motivation and, of course, will continue with lower performance.

Adella Devi Hardiani and Arik Prasetia explained an indirect influence of the complex competency of the competency section on employee performance through work motivation. It has a significant indirect effect on employee performance's complex competency on employee performance through greater motivation than influence (Arjuna, 2020). Competence directly to employee performance, so it can be concluded that motivation is a variable that mediates complex competence to employee performance. Nurma Susilovati also conducted related research, which showed that complex competence that is part of competence affects employee performance (Hamida, 2012).

6. Conclusion

The results of the first hypothesis (H1) state that the analysis results support the first hypothesis (H1), that the competence of the software has a positive and significant effect on the performance of internal auditors. Still, on the contrary, the competence of internal auditor software has a positive and significant impact on the performance of internal auditors. performance of internal auditors is lower; The first hypothesis study (H2) found that the analysis results support the first hypothesis (H2). Namely, the motivation of work has a positive and significant effect on the performance of internal auditors. This means that the better the work motivation obtained by internal auditors at PT. KB Finansia Multi Finance will monitor the performance of internal auditors better. On the contrary, poor internal auditor work motivation lower internal auditor performance; The study results on the first hypothesis (H7) found that the analysis results support the first hypothesis (H7), that complex competence has a positive and indirect effect on the performance of internal auditors through work motivation. This means better competence obtained by internal auditors at PT. KB Finansia Multi Finance will work with higher work motivation, which will also affect the performance of higher internal auditors. On the contrary, poor internal auditor competence will affect lower work motivation and, of course, will continue with lower performance.

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Biographies

Gunawan is a student at Magister Program of Economic Science of STIE AMKOP, Indonesia. His areas of interest and research include social science and economic. He has published some articles in national journals.

Ansar is is a lecturer at Magister Program of Economic Science of STIE AMKOP, Indonesia. He has done many research pieces in studying Human Resources, Human Development Theory, and Environmental Economics. As a researcher, he has published many articles in both national and international journals, and also some books. He is also a reviewer and editor in several accredited journals.

Tajuddin Malik is a lecturer at at Economics Department of STIE AMKOP, Indonesia. Her areas of interest and research include social science, Human Resources, Human Development Theory, Environmental Economics, and public administration. She has published many articles in national and international journals.

Jeffriansyah DSA is a lecturer at Economics Department of STIE Muhammadiyah Mamuju, Indonesia. Her areas of interest and research include economic, management, management human resource. She has published some books and many articles in national and international journals.

Yusriadi Yusriadi is a lecturer at Public Administration Department of Sekolah Tinggi Ilmu Administrasi Puangrimaggalatung, Indonesia and chancellor on Sekolah Tinggi Ilmu Hukum Pengayoman. His areas of interest and research include social science, political science, sociology, legal studies, and public administration. He has published some books and many articles in national and international journals. He is a reviewer and editor in some local and international journals.

Sjaid S Fais Assagaf is one of the technical faculty lecturers of Iqra Buru University who chose to concentrate on the social field of agriculture. Completed undergraduate studies on Indonesian Muslim universities with the development of community infrastructure research. Currently still running research activities on empowering and diversification of agriculture focused on rural areas.

Laili Alfita completed a bachelor's degree in faculty of psychology from the Medan Area University in 1996 and Master'degree in Master of Management from Labora high school Jakarta ini 2000 and Master'degree in faculty of Psychology from Medan Area University in 2012. Psychologist Profession is held at the University of North Sumatra in 1998.