

Analysis of Regional Financial Management Systems and Intellectual Capital through Work Capabilities on the Quality of Regional Financial Management in Mamuju Regency

Santim Raharja Kusuma, Umi Farida and Hasmin Tamsah

Sekolah Tinggi Ilmu Ekonomi AMKOP Makassar, Indonesia

santimraharjakusuma12@gmail.com, farida.unm@gmail.com, hasmin@stieamkop.ac.id

Andi Tenry Sose

STIM Lasharan, Makassar, Indonesia

tenri@stimlasharanjaya.ac.id

Yusriadi Yusriadi

Sekolah Tinggi Ilmu Administrasi Puangrimaggalatung, Makassar, Indonesia

yusriadi.yusriadi@uqconnect.edu.au

Endang Setyawati

STIKOM Yos Sudarso Purwokerto

endang.setiawati@stikomios.ac.id

Fitra Wahyudi

Muhammadiyah University of Maros

fwahyudi@gmail.com

Abstract

This study aimed to analyze the effect of the regional financial management system and intellectual capital on the quality of regional financial management through work capabilities in Mamuju Regency. This research is cross-sectional research with a quantitative approach. This study's location was carried out in Mamuju Regency, namely the Regional Financial and Asset Management Agency. The respondents are the Regional Financial and Asset Management Agency employees in Mamuju Regency, with a total sample of 145 people using the saturated sample technique. Data analysis was performed using path analysis techniques. The study results prove that the regional financial management system and intellectual capital have a positive and significant effect on work capability in Mamuju Regency. Meanwhile, the quality of regional financial management is influenced not only by the regional financial management system and intellectual capital but also by work capability. This study's findings also prove that statistical work capability appears to play an essential role in mediating the significant influence of the regional financial management system and intellectual capital on the quality of regional financial management in the Mamuju Regency.

Keywords:

Regional Financial Management System, Intellectual Capital, Work Capability, Quality of Regional Financial Management

1. Introduction

Good regional financial management must be done in realizing the objectives of a clean government (clean government), where good regional financial management is the ability to control regional economic policies

economically, efficiently, transparently, and accountably. Regional Financial Management is an entire activity that includes planning, budgeting, implementation, administration, reporting, accountability, and supervision of Regional Finance (Government Regulation No. 12 of 2019). Mardiasmo (2002: 35) states that an institution's financial accountability system can run well if there is an excellent financial management mechanism.

To create a better quality of regional financial management, one of the concerns is the existence of a sound financial management system. In Hidayat (2015), Abdul revealed that the regional financial management system itself influenced the performance of the local government in showing the quality of its financial management. On the one hand, Intellectual capital also plays a role in improving the quality of regional financial management, even directly will provide the information needed in assessing work capabilities. In Resource-Based Theory, it is concluded that Intellectual Capital (IC) meets the criteria as a unique resource that can create a competitive advantage for the company. It can create value for the company and can be used to develop and implement strategies to improve its performance better (Wijayani, 2017; Nuraini et al., 2019; Umanailo, 2020, 2019).

Aspec work capability also plays a role in improving the quality of regional financial management. Widodo in Wahyudi and Assegaf (2011) presented the essential basis for generating the company's competitiveness is a combination of unique resources and capabilities tied in an organization. Therefore, the existence of powers owned by employees will help in realizing quality in regional financial management.

This research was conducted in Mamuju Regency, especially in the Regional Financial and Asset Management Agency, where the public expects the provision of information related to quality regional financial management. Although the Mamuju District Government has obtained WTP opinion in Fiscal Year 2019, there are still some things that become obstacles for the Mamuju District Government to get the WTP opinion, among others: (1) The quality of human resources (HR) is inadequate; (2) OPD is often late in adjusting to regulatory changes regarding the financial management of the central government; (3) There is still a shared understanding and awareness of various related parties to follow up on the recommendations of BPK findings. It shows that regional financial management in Mamuju Regency still needs to be improved, both in intellectual capital, power, and employee work capabilities. This is in line with several types of research. Namely, Agustina et al. (2015) found that intellectual capital influences intellectual capital on financial performance. Wijayani (2017) found that if the intellectual capital condition is getting better, then public companies' financial performance will be better. But in contrast to research by Andriana (2014) that intellectual capital has a negative impact on regional financial management. Wahyudi and Asse found that capability research affects the quality. Purwanda (2019) also showed that employee capabilities are needed in a company to make the company more successful in the future. Furthermore, Dewi et al. (2014) found that the Understanding of the Regional Financial Accounting System and Regional Financial Management had a positive and significant effect on the Quality of Information on Local Government Financial Statements. However, definite research (2018) found that regional financial management has a positive relationship but has no significant effect on regional financial statements' quality.

In line with the above studies and limited research on regional financial management systems, researchers are interested in researching with the title "Analysis of Regional Financial Management System and Intellectual Capital through Work Capabilities on The Quality of Financial Management of Mamuju Regency".

2. Literature Review

In Hidayat (2015), Abdul revealed that the regional financial management system itself influenced the performance of the local government in showing the quality of its financial management. This demonstrates the implementation of information system and information technology applications in the public sector can improve the maximum performance, which means an increase in efficiency, effectiveness, or higher quality of completing a series of tasks charged to individuals in a company or organization. According to Wahyudi and Assegaf (2011), capability affects the quality of work of employees. Similarly, Aisyah and Purwanda (2019) showed that employee capabilities are needed in a company to make the company more successful in the future.

In Resource-Based Theory, it is concluded that Intellectual Capital (IC) meets the criteria as a unique resource that can create a competitive advantage for the company. It can create value for the company and can be used to develop and implement strategies to improve its performance for the better (Wijayani, 2017; Mu'adi et al., 2020; Nawawi et al., 2020). In this case, good intellectual capital will be able to enhance work capabilities. Work capabilities or abilities demonstrate a person's skills such as intelligence and abilities. Power is closely related to the physical and mental abilities that people must carry out the work. The absence of something like this can affect employee performance

improvement (Robbins, 2006). Wijayani Agustina et al. (2015); Pirayesh & Khojasteh (2016); Sadalia et al. (2019) found that if intellectual capital conditions get better, then the company's financial performance will be better. Similarly, research by Huang & Huang (2020) that good intellectual capital will make a positive contribution to the organization's capabilities.

A performance-oriented regional financial management system shows performance accountability that there is a link between the strategic goals to be achieved and the number of funds allocated. It can be assumed that good regional financial management influences the performance of an agency or organization. A sound financial management system will create good financial statements as well. This can indicate a good performance at an agency or organization. As Dewi et al. (2014) found, understanding the Regional Financial Accounting System and Regional Financial Management has a positive and significant effect on the Quality of Information on Local Government Financial Statements.

Sadalia et al. (2019) define Intellectual capital as suggesting that its success is strongly influenced by its regular efforts to maximize different organizations' values, such as increased profits, acquisition of innovations from other companies, consumer loyalty, cost reduction, and productivity improvements. Edvidson in Cahyati (2012) stated that intellectual capital is not a management technique but rather a fundamental approach to managing resources and assets in the organization. In research conducted by Yusliza et al. (2020), intellectual capital as an intangible resource for an organization will create a competitive advantage. This means that when intellectual capital becomes more, it will result in better regional financial management.

According to Mangkunegara (2016), "Factors that affect performance achievement are capability factors." Ability is individual characteristics such as intelligence, manual skills, traits that are the potential strength of a person to do and are stable (Kanto et al., 2020; Lionardo et al., 2020; Rachman et al., 2019). As is known, to improve the performance of employees, the company's leadership must strive for each subordinate to cooperate with all his abilities in completing his work or tasks operated on him. This can be done by doing education and exercises to improve their performance. According to Robbins (2006), ability refers to an individual's capacity to perform various tasks in a job.

3. Methods

This research includes Cross-Sectional research, a type of research that emphasizes the time of measurement or observation of data in one time only at a time conducted on the variables studied. The approach used is quantitative. This study's location was shown in Mamuju Regency, namely at the Regional Financial and Asset Management Agency. This location selection is because researchers have many activities at the research site and have observed the extent of regional financial management in the Mamuju Regency. The time of this study was conducted for three months.

The population that became the object of this research is all employees of the Regional Financial and Asset Management Agency in Mamuju Regency. The number of employees is as many as 145 people. The sample of this study uses saturated examples, i.e., the entire population is used as a sample. This is because researchers are easy to find the whole employee at one place/research site and to get better results.

In testing the research instrument in the form of questionnaires that are the primary data source in this study, validity tests and reliability tests were conducted on the questionnaire. Furthermore, the nature of this research, inferential statistics, is undertaken to identify research problems established. Data analysis is done with path analysis. This analysis is used because there is a possibility of intervariable relationships in linear models.

4. Results

4.1. Validity and Reliability Test Results

An instrument is said to be valid assuming that the *corrected* value of the total correlation item is more significant than 0.3 than the statement item on each variable (regional financial management system (X1), intellectual *capital* (X2), work capability (Y1), and quality of regional financial management (Y2)). Researchers used the SPSS program's help in calculating the *corrected item-total correlation* value, whose results were presented as follows.

Table 1. Test Results of Validity of Research Instruments

Variable	Statement Items	count	Conditions	Decision
Regional Financial Management System (X1)	X1.1.1	0,607	<i>Corrected item total correlation > 0.3 with $\alpha = 5\%$, Then the item is declared Valid</i>	Valid
	X1.1.2	0,644		Valid
	X1.2.1	0,708		Valid
	X1.2.2	0,611		Valid
	X1.3.1	0,513		Valid
	X1.3.2	0,623		Valid
	X1.4.1	0,618		Valid
	X1.4.2	0,614		Valid
	X1.5.1	0,678		Valid
	X1.5.2	0,580		Valid
Intellectual Capital (X2)	X2.1.1	0,558	<i>Corrected item total correlation > 0.3 with $\alpha = 5\%$, Then the item is declared Valid</i>	Valid
	X2.1.2	0,573		Valid
	X2.2.1	0,621		Valid
	X2.2.2	0,507		Valid
	X2.3.1	0,566		Valid
	X2.3.2	0,630		Valid
Work Capability (Y1)	Y1.1.1	0,671	<i>Corrected item total correlation > 0.3 with $\alpha = 5\%$, Then the item is declared Valid</i>	Valid
	Y1.1.2	0,740		Valid
	Y1.2.1	0,698		Valid
	Y1.2.2	0,668		Valid
	Y1.3.1	0,765		Valid
	Y1.3.2	0,717		Valid
	Y1.4.1	0,744		Valid
	Y1.4.2	0,670		Valid
Quality of Regional Financial Management (Y2)	Y2.1.1	0,638	<i>Corrected item total correlation > 0.3 with $\alpha = 5\%$, Then the item is declared Valid</i>	Valid
	Y2.1.2	0,666		Valid
	Y2.2.1	0,657		Valid
	Y2.2.2	0,609		Valid
	Y2.2.3	0,716		Valid
	Y1.3.1	0,679		Valid
	Y1.3.2	0,577		Valid
	Y1.4.1	0,622		Valid
	Y1.4.2	0,618		Valid

Source: Primary Data processed, 2020

The research instruments that have been tested for validity as presented in Table 1 of each statement item on the variables of the regional financial management system (X1), intellectual capital (X2), work capability (Y1). And quality of regional financial management (Y2), can be concluded that of all items (33 statement items), all have a corrected *item value* of total correlation greater than 0.3. Thus, the entire item statement on each variable correctly measures what should be measured (valid).

Table 2. Reliability Test Results

Variable	Number of Items	Cronbach's Alpha	Conditions	Decision
Regional Financial Management System (X1)	10 items	0,885	<i>Cronbach's alpha > 0.6 can then be declared Reliable</i>	Reliable
Intellectual Capital (X2)	6 items	0,813		Reliable
Work Capability (Y1)	8 items	0,910		Reliable
Quality of Regional Financial Management (Y2)	9 items	0,889		Reliable

Source: Primary Data processed, 2020

Research instruments that have been tested reliability level as presented in Table 2 against each variable show the value of *Cronbach's alpha* each variable, namely the regional financial management system (X1) of 0.885; *intellectual capital* (X2) of 0.813; work capability (Y1) of 0.910, and quality of regional financial management (Y2) of 0.889. Thus, it can be concluded that *Cronbach's alpha* value is more significant than 0.6 so that all statement items on each variable meet their reliability level criteria. Therefore, further testing can be conducted.

4.2. Data Analysis Results

This study aims to analyze the influence of the regional financial management system and *intellectual capital* on the quality of regional financial management through work capabilities in the Mamuju Regency. For the study, researchers want to analyze the pattern of relationships, both direct and indirect influence, so that one of the analysis techniques used is path analysis. The following are presented the path analysis and Sobel test results to prove the *indirect effect* between free variables and bound variables mediated by intervening variables.

Table 3. Hypothesis Test Results

Path Coefficient	<i>Standardized Coefficient</i>	t-count	Sig	Conclusion
X1 Y1→	0,352	7,528	0,000	H1 Received
X2 Y1→	0,641	13,707	0,000	H2 Received
X1 Y2→	0,252	2,961	0,004	H3 Received
X2 Y2→	0,236	2,159	0,033	H4 Received
Y1 Y2→	0,294	2,279	0,024	H5 Received
X1 Y1 Y2→→	$0,352 \times 0,294 = 0,103$	2,181	0,029	H6 Received
X2 Y1 Y2→→	$0,641 \times 0,294 = 0,188$	2,248	0,024	H7 Received

Source: Primary Data Processed, 2020.

The path analysis techniques developed in this study were used to test hypotheses on direct and indirect influences, as seen in Table 3.

5. Discussion

Hypothesis 1 (H1) states that the regional financial management system positively and significantly affects work capabilities. The results showed that the impact of the regional financial management system (X1) had a positive effect on work capability (Y1) with a coefficient of track value of 0.352; while the value of significance in looking at the impact of the regional financial management system (X1) on work capability (Y1) of $0.000 < 0.05$. Thus, the first line illustrates that the regional financial management system (X1) positively and significantly affects work capability (Y1). These results provide support for the First Hypothesis (H1).

Hypothesis 2 (H2) states that Intellectual capital has a positive and significant effect on work capabilities. The results showed that intellectual capital (X2) had a positive impact on work capability (Y1) with a coefficient of track value of 0.641, while the value of significance in looking at the effects of intellectual capital (X2) on work capability (Y1) of $0.000 < 0.05$. Thus, the second line illustrates that intellectual capital (X2) positively and significantly affects work capability (Y1). These results provide support for the Second Hypothesis (H2).

Hypothesis 3 (H3) states that the regional financial management system has a positive and significant effect on regional financial management quality. The results showed that the regional financial management system (X1) positively impacted the quality of regional financial management (Y2) with a coefficient of 0.252. In contrast, the value of significance in looking at the impact of the regional financial management system (X1) on the quality of regional financial management (Y2) amounted to $0.004 < 0.05$. Thus, the third line illustrates that the regional financial management system (X1) has a positive and significant effect on regional financial management quality (Y2). These results provide support for the Third Hypothesis (H3).

Hypothesis 4 (H4) states that Intellectual capital has a positive and significant effect on the quality of regional financial management. The results showed that intellectual capital (X2) has a positive impact on the quality of regional financial management (Y2) with a coefficient of track value of 0.236; while the value of significance in looking at the effect of intellectual capital (X2) on the quality of regional financial management (Y2) of $0.033 < 0.05$. Thus, the fourth line illustrates that intellectual capital (X2) has a positive and significant effect on regional financial management quality (Y2). These results provide support for the Fourth Hypothesis (H4).

Hypothesis 5 (H5) states that work capabilities have a positive and significant effect on regional financial management quality. The results showed that work capability (Y1) had a positive impact on the quality of regional financial management (Y2) with a coefficient of track value of 0.294; while the value of significance in looking at the effect of work capability (Y1) on the quality of regional financial management (Y2) of $0.024 < 0.05$. Thus, the fifth line illustrates that work capability (Y1) positively and significantly affects regional financial management quality (Y2). These results provide support for the Fifth Hypothesis (H5).

Hypothesis 6 (H6) states that the regional financial management system has a positive and significant effect on the quality of regional financial management through work capabilities. The results of the study, based on the Sobel test, showed that the work capability (Y1) positively mediated the relationship between the regional financial management system (X1) to the quality of regional financial management (Y2) with a coefficient of 0.103 ($0.352 \times 0.294 = 0.103$). At the same time, the value of significance (p-value) in looking at the role of work capability (Y1) in mediating the impact of the regional financial management system (X1) on the quality of regional financial management (Y2) is $0.029 < 0.05$. Thus, the indirect path illustrates that the regional financial management system has a positive and significant effect on regional financial management quality through work capabilities. These results provide support for the Sixth Hypothesis (H6).

Hypothesis 7 (H7) states that the regional financial management system has a positive and significant effect on regional financial management quality through work capabilities. The results of the study based on the Sobel test showed that the work capability (Y1) positively mediated the relationship between intellectual capital (X2) to the quality of regional financial management (Y2) with a coefficient of track value of 0.188 ($0.641 \times 0.294 = 0.188$). At the same time, the weight of significance (p-value) in looking at the role of work capability (Y1) in mediating the impact of intellectual capital (X2) on the quality of regional financial management (Y2) is $0.024 < 0.05$. Thus, the indirect path illustrates that intellectual capital has a positive and significant effect on regional financial management quality through work capabilities. These results provide support for the Seventh Hypothesis (H7).

6. Conclusions

This study investigates whether the regional financial management system and *intellectual capital* can affect the quality of regional financial management with work capabilities as mediation variables. After the research, there are several conclusions produced in this study, namely: The influence of the regional financial management system on the work capabilities of employees is positive and significant. It can be interpreted that the regional financial management system is sound, then employees' work capability will also increase. On the contrary, if the regional financial management system is not sound, it will decrease employee work capabilities; The *influence of intellectual capital* on employee work capabilities is positive and significant. It can be interpreted that *intellectual capital* is an essential factor where when *intellectual capital* has been good, this will impact employees' work capabilities who will also increase. This is also the opposite, where if *intellectual capital* is not good, then employees' work capability will also decrease; The regional financial management system has a positive and significant impact on the quality of regional financial management. This means that the better the regional financial management system, the better the regional financial management quality. On the other hand, if the regional financial management system is not sound, then regional financial management quality is not good; The influence of *intellectual capital* on the quality of regional financial management is positive and significant. When *intellectual capital* has been good, then this will have an impact on the quality of regional financial management that will also increase. This is also true on the contrary, where if *intellectual capital* is not good, then the rate of regional financial management will also decrease; Capability work has a positive and significant impact on the quality of regional financial management. That is, the better the work capability, the better the quality of regional financial management. On the other hand, if the work capacity is not good, then the quality of regional financial management is also not good; Work capability mediates positively and significantly the relationship between the regional financial management system to the quality of regional financial management. It can be interpreted that the regional financial management system is getting better than this will impact better work capabilities as well, so it will have an impact on the quality of regional financial management; Work capability positively mediates and signifies the relationship between *intellectual capital* to the quality of regional financial management. It can be interpreted that *intellectual capital* is getting better, then this will impact the capabilities of better work as well, so it will affect the quality of regional financial management.

7. Recommendations

As the study results concluded, factors such as regional financial management systems and *intellectual capital* play an essential role in improving the quality of regional financial management either directly or indirectly through work capabilities. Therefore, based on these findings, the researchers suggest:

1. Mamuju Regency government, especially in terms of the regional financial management system, needs to be given *special treatment* to present information free from errors. In this case, related to the information conveyed has been free from recording errors still needs to be more attention. Similarly, related to regional financial management, information free from miscalculation also needs to be further improved. The regional financial management system in the Mamuju District Financial and Asset Management Agency is much better.
2. Furthermore, concerning *intellectual capital*, that *structural capital* is still rated the lowest by respondents. Intellectual *capital* in the Mamuju District Financial and Asset Management Agency is significantly related to the work's operational system. That is clearer and is sought to build a transparent work culture better so that employees work by the work culture in the Mamuju District Financial and Asset Management Agency.
3. Besides, more research is needed primarily related to research on efforts to improve the quality of regional financial management, such as developing research by expanding the scope of research objects or developing other variables that seem to affect the quality of an area's financial management.

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Biographies

Santim Raharja Kusuma is a student at Magister Program of Economic Science of STIE AMKOP, Indonesia. Her areas of interest and research include social science and economic. She has published some articles in national journals.

Umi Farida is a lecturer at Economics Department of STIE AMKOP, 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.

Hasmin Tamsah is a lecturer at Magister Program of Economic Science of STIE AMKOP, Indonesia. 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.

Andi Tenry Sose is a lecturer at STIM Lasharan, Makassar, Indonesia. Her areas of interest and research include economic, management, management human resource. She has published many articles in national journals.

Yusriadi Yusriadi is a lecturer at Public Administration Department of Sekolah Tinggi Ilmu Administrasi Puangrimanggalatung, 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.

Endang Setyawati, Lecturer of STIKOM Yos Sudarso Purwokerto, Central Java. He completed his bachelor degree komputer in STMIK Widya Utama Purwokerto and received his postgraduates majoring (Master's Degree) in Universitas Dian Nuswantoro Semarang (UDINUS Semarang)

Fitra Wahyudi He is a lecturer at the Muhammadiyah University of Maros. Currently he teaches in educational studies programs. He is also an Alumni of Hasanuddin University Makassar. Currently he is actively researching the language and the phenoma of existing language use. Specifically the phenomenon of language in South Sulawesi.