Analysis of Factors that Affect Performance of Finance Management Division

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Abstract . This study aims to examine and analyze the effects of human resource competence, accounting information systems, and utilization of information technology on the management performance of financial division. The research design is non-experimental and the type of research is explanatory research or hypothesis testing that explains the effect of independent variables on the dependent variable. Data obtained through a questionnaire involving 49 respondents consisting of employees who are involved in the process of preparation, implementation, management, and accountability for hotel or resort finance, then analyzed using multiple regression (multiple regression) with the Statistical Package for the Social Sciences (SPSS) tool.

The results showed that the competence of human resources and the use of information technology had an effect on the management performance of financial division. These findings indicate that factors such as competence of human resource and utilization of information technology on the performance of financial management division can provide useful insights and frameworks for private companies and government agencies in improving effectiveness and efficiency of management performance, especially financial division management. The results of this study can also imply both theoretically and practically for policy making in order to increase effectiveness and efficiency in the preparation, implementation, management, and accountability of the management of the company's financial division, especially hotels or resorts.

Keyword:- Management Performance, Human Resource Competence, and Utilization of Information Technology.

I. INTRODUCTION

The technological revolution has hit and demands all aspects of human life. Especially in the business world, the technological revolution has caused major changes in the competition, marketing and processing of human resources. As a result, in the business world there is increasingly sharp global competition. This increasing business competition requires companies to make the most of their existing capabilities in order to excel in the competition.

The rapid development of the world of information technology has made changes to the workings of individuals and organizations from manual to more sophisticated (automatic). The advantages of technology are widely used as a strategy and opportunity in the development of the business world, especially in terms of implementing information systems (Wiguna & Dharmadiaksa, 2016). The competitive advantage can be created by the company in one way, namely by increasing the managerial performance of the financial division.

Management must have the ability to see and use opportunities, identify problems and select and implement the adaptation process appropriately. There are several behavioral factors that can affect the ability of management performance, especially financial managers, such as the use of accounting information systems, the use of information technology and the competence of human resources. Various studies have been conducted relating to the analysis of factors that affect the performance of financial division management. Therefore, the focus of this study is to examine human resource competency factors, the effectiveness of the application of accounting information systems and the use of information technology and on managerial performance, especially in the financial management performance of Makassar hotels.

There are two theories used to explain the factors above, namely the theory of attribution and the theory of technological acceptance (Technological Acceptance Model). In the theory of attribution (atribution theory) which is one theory of behavioral explaining individual behavior. This theory was developed by Fritz (1958) who assumed that a person's behavior was determined by a combination of internal forces and external forces . Internal strength is in the form of factors that come from within a person, for example ability, knowledge or effort. Meanwhile, external forces relate to factors that come from outside, such as difficulties in work or luck, opportunity and the environment.

This study focuses on internal causes by using human resource competency variables in the form of employees' abilities or expertise as factors that can affect financial management performance. Human resources are the most important resource in carrying out task completion . Human resource competence is the basic capital of a person or organization in realizing what is the goal or goal of the organization.

Hutapea & Nurianna Thoha (2008) state that the competence of human resources (HR) is one of the factors that plays an important role in the success or failure of an organization in achieving its goals, so it needs to be directed through effective and efficient human resource management. So that HR has a high work ethic, is skilled and well trained, an organization can conduct training, education and guidance for HR. It's just that, to produce high performance and work performance an employee or manager does not only need to have skills, but also must have the desire and passion for high achievement because an organization is developing or not, it is largely determined by members or personnel of the organization itself.

Human resources are one of the formal designs in an organization to ensure the effective and efficient use of human talent in order to achieve organizational goals (Mathis and Jackson, 2006). Human resources are an important element in every activity carried out, with competences in the form of experience and motivation that make HR a key factor in the financial management process.

Sari (2017) research on treasurer performance suggests that the elements that affect financial management are due to the inadequate quality of human resources involved in the report submission process and not according to institutional needs. Likewise, Nurmala (2016) found that HR competencies played a crucial role in the process of managing financial statements. HR competence is a distinct advantage in an organization as well as a supporter of organizational competitiveness in the era of globalization in dealing with the work environment, as well as the social conditions of society that are experiencing dynamic changes (David, 2016).

Several previous studies have presented the same results regarding the effect of human resource competence on financial management performance. Research conducted by Sari (2017), Andika Siahaan (2017), Pontoh, Nangoi, & Lambey (2017), found that the competence of human resources (HR) affects financial management performance. However, research conducted Afrida (2016), Sumarni, Tanjung, & Anggraini (2016), Hazrita, Rasuli, & Kamaliah (2014), Alminanda & Marfuah (2018) found that human resource competency factors have no influence on financial management performance, both related to the accuracy and quality of financial reports.

Another factor that influences management performance in its duties, especially related to financial management, is the aspect of information technology. Problems often arise when the technology applied in the information system is not suitable or is not maximally utilized by system users so that the application of the information system is of little or no benefit (Astuti & Dharmadiaksa, 2014).

Technology Acceptance Model (TAM) is a model or theory of information technology acceptance developed by Davis, Bagozzi, & Warshaw (1989). TAM is one type of system theory Opera- that use behavioral theory approach (behavioral theory) are widely used to study the processes of adoption of information technology. TAM is an important model in explaining the relationship between the variable acceptance of information technology with perceived benefits and perceived convenience as a construct that predicts acceptance of technology use with the accuracy of financial management.

The use of information technology is a means of support for organizations in achieving organizational goals. The strategic impact of the acceptance of information technology for organizations can be seen from whether or not information technology can support and assist organizations in implementing and achieving overall organizational strategy. The benefits offered by an information technology can include speed of transaction processing and report preparation, accuracy of calculations, storage of large amounts of data, lower processing costs.

The implementation or development of an information technology system by an organization must also consider the human aspect because the system together with humans becomes a component of the organization (Jogianto, 2007: 2).

Research conducted by Dewantari & Putra (2019) shows that the use of information technology has a positive effect on financial management performance. The better the employees in utilizing information technology, the better the resulting financial management performance will be. Utilization of information technology is the use of information technology to complete tasks and improve performance.

Computers and networks are information technology used in the preparation of financial reports. Utilization of computers and networks will also accelerate the processing of transaction data and presentation so that financial reports can be completed on time. The timeliness of financial reporting will provide the value of information to be relevant and the quality of the financial reports. However, Dewantari & Putra (2019) research is not in line with the research conducted by Jurnali & Supomo (2002) showing that the use of information technology does not affect management performance, especially in financial management.

This research will focus on the managerial performance of hotel financial management in Makassar City. The existence of hotel facilities is a vital support in the tourism industry by testing and analyzing the factors previously described. The development of information systems is very important because with the available information, managerial steps can be taken to determine the next action to be taken for the company. The hotel industry considers many things, especially whether the existing plan can be implemented and is right on target and takes into account the investment in assets (Real Assets) renting or buying buildings as fixed assets. Fixed assets specifically for buildings for business expansion, not only in connection with the purchase of fixed assets but also the subsequent

expenses that are calculated in the fixed assets. Therefore, it is hoped that the hotel financial management department will provide accurate and timely information to the management department, so that managers can process, assess the data or information provided as a basis for consideration in making investment decisions to be made.

The phenomenon of management performance, especially the management of hotel financial management, which has not been maximized is a frequent occurrence, so a research study is needed to determine the cause. Based on the results of empirical research that has been carried out by previous researchers, the behavioral aspect of the financial management process is an important aspect to be re-examined, because it is directly related to the performance of financial management in company management.

This research is feasible to do to verify or prove the theory of behavior towards financial management performance. The inconsistency of previous research results for several variables such as human resource competence, accounting information systems and the use of information technology on financial management performance became the motivation to re-examine these variables by conducting research on the financial management division of hotel management in Makassar City.

In addition, suggestions from previous research suggest that future research should expand the areas and samples studied with different institutions or objects and behavioral variables, Nurmala (2016), Sari (2017), Siahaan (2017), Pontoh *et al*. (2017), Afrida (2016), (Sumarni *et al*., 2016), (Hazrita et al. (2014), Alminanda & Marfuah (2018) Alminanda and Marfuah (2018), Astuti & Dharmadiaksa (2014), Putra and Dewantari (2019), and Jurnali & Supomo (2002). Therefore, this research will be conducted on hotel financial management in Makassar City. This motivates this study to obtain the latest test results based on theoretical support.

The problem formulation in this study is the influence of human resource competence and the use of information technology on financial management performance. Based on the formulation of the problem, several research questions can be formulated as follows: a. whether the competence of human resources effect on to performance management finance division? b . does the use of information technology affect the management performance of the financial division?

Based on the exposure of various references and empirical research from previous researchers, it is hoped that the research model built can answer research questions that specifically aim to identify and analyze: a. the influence of human resource competence has an effect on the management performance of the financial division. b. the influence of the use of information technology has an effect on the management performance of the financial division.

The research hypothesis is to explain the factors that affect the performance of financial management in the management of the hospitality finance division , namely:

a. The Influence of Human Resource Competence on Financial Management Performance

Attribution theory can explain how an individual interprets an event and studies a person's behavior in interpreting the reasons or causes of behavior. The cause internal (dispositional attributions) in the theory of ttribution explain how individual behavioral tendencies Yanga lead to feelings he had about his ability to affect the performance and behavior personally like, craftsmanship, self-perception, the nature of self, ability and effort.

The parties involved in the process of preparing the accountability report have a tendency to maximize their utility through the competency of their resources . The human resource variable is a factor that plays a role in the process of improving the company's financial management performance. Therefore, the success of an organization in achieving a goal is largely determined by the quality and ability of the Human Resources (HR) in it. Thus, the competence of human resources at each level of management is urgent, both at the leadership and staff levels, including financial managers.

Competent human resources are an important element in an organization. The quality of human resources possessed by an organization will determine the success of the organization towards achieving its goals. Pandey (2014) states that the quality of human resources affects the financial performance of SKPD leaders in regional financial management for the preparation of financial reports, so that the better the level of education and the more frequent training in regional financial management, the better the financial reports produced. The presentation of local government financial statements is more effectively presented with the quality of human resources who have a background in accounting education.

However, if an organization has less competent human resources it will decrease the achievement of organizational goals. Organizations that have human resources below the capacity or inadequate have a profound effect on the performance of the organization itself, such as not meeting the company's work targets.

Based on the explanation of the relationship between the competence of the source power of man to the accuracy of the delivery of the report of accountability that has been stated in the above , it can be formulated hypothesis is as follows .

H1: Human resource competence has an effect on financial management performance

b. Effect of Information Technology Utilization on Financial Management Performance

Acceptance of information technology is related to individual behavior in using an information technology-based system in achieving performance goals in their respective fields. Information technology is a term that describes various technologies that serve to assist humans in creating, storing, changing, and communicating various information. This is explained in the technology acceptance model (TAM) which is specific to decisions made by individuals as users (user acceptance) to accept technology. Through TAM, the assumption at the time the user will use information technology have three (3) construct primary that has gone through the process of modification, namely the perceived ease of use (esse of use perceived), the perception of the usefulness (usefulness perceived) and the acceptance of the use (acceptance of IT).

Perceptions and reactions of information technology users will influence their attitudes in acceptance of the technology. One of the factors that can influence it is the perception of the usefulness and ease of use of information systems as a reasonable action in the context of technology users so that one's reasons for seeing the benefits and ease of use of information systems make that person's actions as benchmarks in acceptance of a system. Thompson, Higgins, & Howell (1994) emphasized that the use of technology as a benefit expected by users of information systems in carrying out their duties where the measurement is based on the intensity of utilization, frequency of use and the number of applications or software used.

Information technology has five basic functions, namely collecting data, reporting data, processing data, storing data and sending data. The nature of the information system required by an organization depends very much on the type of activity or work carried out and the types of decisions made by information users who may be managers, technical personnel and specialists, technical, administrative, or treasurers. So that the use of information technology can be defined as the level of use of information technology in the form of computers and integrated networks optimally used by individuals to simplify and speed up tasks and improve their performance.

Based on the explanation of the relationship between the use of information technology and financial management performance as stated above, the following hypothesis can be formulated.

H2: The use of information technology affects the performance of financial management

II. RESEARCH METHOD

This type of research is research explanatory that aims to explain the causal relationship between variables through a hypothesis (*hypothesis testing*) Hartono (2013). Hypothesis testing with causal research (*causal*) and drawing conclusions based on inference statistics. The time dimension of this research involves a certain time (*cross section*). Primary data collection methods, giving questions to individual respondents Hartono (2013). Environmental research is the real environment (*field setting*) with the unit of analysis is the individual, the scope of manejerial finance hospitality involved in the creation, implementation and delivery of financial statements.

This research was carried out in the scope of financial management in Makassar City. The population in this study were all employees and financial managers who were involved in the preparation, implementation and delivery of financial reports in each of the hotel financial management in Makassar City. The number of population obtained from the initial review was as many as 60 people. Determination of the number of samples in this study using purposive sampling method, which determines or determines the sample carried out in accordance with the stated research objectives. The number of samples used in this study is the entire population of 60 employees who are involved in the preparation, implementation and accountability of hotel financial reports.

The type of data used in this research is subject data. Subject data is a type of research data in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are the research subjects. The data source used in this research is primary data. Primary data (primary data) is data obtained from the survey results by distributing questionnaires to respondents according to population characteristics.

Data collection was carried out through surveys by distributing questionnaires which were distributed directly by researchers to employees and financial managers as individuals who are directly involved in the process of preparing, implementing and submitting financial reports of each hotel financial division. The questionnaire given contains a number of requests for filling out a questionnaire to the respondents accompanied by a list of questions or a structured statement submitted to the respondent to be answered and responded to according to the conditions experienced by the respondent in question. This questionnaire uses a closed question model. The closed form is a question that has been accompanied by alternative answers beforehand, so that the respondent can choose one of the alternative answers.

Techniques of data analysis used in this study to test the effect of each individual independent variable, then used a multiple regression analysis (Multiple Regression) with SPSS (Statistical Package for the Social Sciences). Regression analysis aims to determine the influence of human resource competence, motivation, use of information technology and organizational commitment to the accuracy of the delivery of accountability reports. The data analysis used in this research is descriptive statistics, data quality testing, and hypothesis testing.

The operational efficiency and measurement of the research variables are:

a. Management Performance

Financial management performance is the result of efforts made by financial management in carrying out its duties and functions in the organization. Managerial performance is measured using a questionnaire instrument developed by Mahoney (1963) . Management performance is the ability or work performance that has been achieved by personnel or a group of people in an organization, to carry out their functions, duties and responsibilities in carrying out company operations (Harefa, 2008: 17).

The performance of financial management in this study is measured using a 1-5-point of likert scale . Number 1 means (strongly disagree) while number 5 means (strongly agree). Low scores indicate low management performance, while high scores indicate high management performance. Variable management performance is measured by 8 (eight) indicators dikembang - right from Mahoney (1963) consisted of; (1) Planning for, (2) investigation, (3) coordinating (4) evaluation, (5) monitoring, (6) staffing, (7) the negotiation, and (8) representatives.

b. Human Resources Competence

Human resource competence is an ability possessed by a person or individual, which refers to the skills, experience and knowledge they have to do a job well which can be obtained through education and training (United Nations Development Programs, 2008). Human resource competencies cover tasks, skills, skills, attitudes, scientific specifications, areas of expertise, and appreciation that human resources in an organization must have to support the implementation of tasks as they should.

Human resource competence in this study was measured using a 5 point Likert scale . Number 1 means (strongly disagree) while number 5 means (strongly agree). Low scores indicate low human resource competence, while high scores indicate high human resource competence. Human resource competency variables are measured by 3 (three) indicators adopted and developed from the research of Herriyanto (2012) and Anfujatin (2016) consisting of; (1) knowledge , (2) skills , and (3) attitude .

c. Utilization of Information Technology

The use of information technology is the level of acceptance and use of information technology that helps individuals in creating, storing, changing, and communicating information (Haryanto, 2012). Perceptions and reactions of information technology users will influence their attitudes in acceptance of the technology. Utilization of Information Technology is the attitude of employees using information technology to complete tasks and improve performance.

The use of information technology in this study was measured using a 5 point Likert scale . Number 1 means (strongly disagree) while number 5 means (strongly agree). A low score indicates a low level of utilization of information technology while a high score indicates a high level of utilization of information technology. Information technology utilization variables are measured by 2 (two) indicators adopted and developed from Andrianto (2017) consisting of; (1) use of computers and (2) use of networks.

III. RESULTS AND DISCUSSION

Testing and analysis of the results of recent research are presented in the following table:

1. Data Description

The data in this study were obtained by distributing 60 questionnaires to respondents at several hotels and resorts in Makassar City.

Table 1 . 1. Questionnaire Distribution

No.	Deployment Technique	Number of Questionnaires	Not return	Not eligible	Processable Questionnaires
1	Live	60	4	7	49
	Total	**60**	**4**	**7**	**49**

Source : Processed Data, 2020.

In table 1 . 2 shows that all the questionnaires distributed to 60 respondents, as many as 4 questionnaires did not return and 7 questionnaires were declared incomplete or incomplete. Thus, the number of questionnaires declared complete and eligible for further processing is 49 questionnaires.

2. Respondent Characteristics.

The identities of respondents described in this study are age, gender, education level, and years of service.

Table 1.2. Characteristics of Respondents Based on Gender

No.	Gender	Number of people)	Presentation (%)
1	Man	36	73%
2	Woman	13	27%
	Total	**49**	**100%**

Source: Processed Data, 2020.

Table 1.2 shows that most of the respondents who participated in this study were male as many as 36 respondents or 73%, while female respondents were 13 respondents or 27%. The difference between the number of male respondents and female respondents is not very significant in relation to this study.

Table 1.3. Characteristics of Respondents Based on Education Level

No.	Level of education	Number of people)	Presentation (%)
1.	High school	10	20%
2.	Diploma / S1	34	69%
3.	S2	5	10%
4.	S3	-	-
	Total	**49**	**100%**

Source: Processed Data, 2020.

Tabel 1 .3 shows that the majority of respondents who participated in this study had levels of education Bachelor (S1) and Diploma (D1 / D2 / D3) as many as 34 respondents or 69% and SMA / SMK as many as 10 respondents or 20%. Respondents who have a Strata Two (S2) education level are 5 respondents or 10%. The education level of respondents is used as an indicator to determine the level of knowledge of respondents who participated in this study, so that it can affect the quality of answers and perceptions of respondents regarding the competence of human resources, accounting information systems, technology use and management performance in the financial division.

Table 1.4. Characteristics of Respondents Based on Period of Service

No.	Years of service	Number of people)	Presentation (%)
1	15 years	21	43%
2	6 - 10 years	25	51%
3	11-15 years	3	6%
4	> 16 years old	-	34%
	Total	**49**	**100%**

Source: Processed Data, 2020.

Table 1 .4 shows that respondents who have worked for 1-5 years and 6-10 years are more dominant, namely as many as 21 respondents or 43% and 25 respondents or 51%. Respondents yan aged 11 to 15 years by 3 respondents or by 6%. The working period is believed to be one of the factors that can influence respondents' answers to the questions / statements in the research. Based on the tenure data, the majority of respondents have enough experience in work.

3. Descriptive statistics

Descriptive statistics is an instrument for analyzing data based on the results obtained from respondents' answers to each variable measuring indicator.

Table 1.5 Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
HR Competence (X1)	4 9	3	5	4.27	0.413
Utilization of Technology (X3)	4 9	3	5	4.47	0.469
Financial Management Performance (Y)	4 9	2	5	4.36	0.518

Source: Processed Data, 2020.

Based on table 1, it can be seen that the human resource competency variable (X1) has a standard deviation value of 0.413 and an average value (mean) of 4.27. U ntuk variable panorama faatan information technology (X3), obtained by standard deviation value of 0.469 and the average value (mean) of 4.47. H acyl descriptive statistics of each of these variables that indicate that the value of the average (mean) is greater than the standard deviation (SD). These results indicate that the deviation value of the data obtained is small. Therefore, the mean value can be used as a representation of the overall data. This is because the standard deviation (SD) is a reflection of a very high deviation so that the spread of data shows normal and unbiased results. If the mean value is smaller than the standard deviation (SD), then the data distribution is considered abnormal and causes bias, resulting in unfavorable results.

4. Data Quality Test

a. Reliability

Reliability testing uses Cronbach alpha with a cut off value of at least 0.60 (Ghazali, 2013). A variable proxy is said to be realible if it shows a Cronbach alpha value greater than 0.60 (≥0.6) for each variable. The test results realibi litas can be seen in Table 1.6 .

Table 1.6 Reliability Test Results of Research Instruments

Variable	Cronbach Alpha	Information
Human Resources Competence (X1)	0.897	*Reliable*
Utilization of Information Technology (X2)	0.948	*Reliable*
Financial Division Management Performance (Y)	0.946	*Reliable*

Source: Processed Data, 2020.

Table 4.11 shows that all the proxies used in this study are greater than 0.60, in this case the Cronbach alpha value of the four research variables has a value above or greater than 0.6 (≥0.6). Thus, it can be said that the research instrument has met the requirements of being reliable, so that the data obtained through the research instrument can be used for further analysis.

b. Validity

In testing the validity of the Pearson correlation , the instrument is declared valid if the correlation value (r) is ≥ 0.3. The results of the validity test for each variable can be seen in table 1.7.

Table. 1.7 Test Results of the Validity of Research Instruments

Variable	Item	Correlation	Information
Human Resources Competence (X1)	X1.1	0.704	Valid
	X1.2	0800	Valid
	X1.3	0.499	Valid
	X1.4	0.715	Valid
	X1.5	0.439	Valid
	X1.6	0.715	Valid
	X1.7	0820	Valid
	X1.8	0.804	Valid
	X1.9	0.694	Valid
	X1.10	0.644	Valid
	X1.11	0.527	Valid
	X1.12	0.779	Valid
	X1.13	0.705	Valid
	X1.14	0819	Valid
	X1.15	0.726	Valid
	X1.16	0.301	Valid
	X1.17	0.399	Valid
Utilization of Information Technology (X 2)	X 2 .1	0864	Valid
	X 2 .2	0.775	Valid
	X 2 .3	0.801	Valid
	X 2 .4	0.898	Valid
	X 2 .5	0.882	Valid
	X 2 .6	0.857	Valid
	X 2 .7	0.734	Valid
	X 2 .8	0.764	Valid
	X 2 .9	0850	Valid
	X 2 .10	0849	Valid
Financial Division Management Performance (Y)	Y.1	0.859	Valid
	Y.2	0870	Valid
	Y.3	0.865	Valid
	Y.4	0813	Valid
	Y.5	0.779	Valid
	Y.6	0854	Valid
	Y.7	0.809	Valid
	Y.8	0.838	Valid
	Y.9	0.838	Valid

Source: Processed Data, 2020.

Table 1.7 shows that all statement items for each indicator of the research variable have a correlation value (r) ≥ 0.3. These results prove that the validity test of each variable is declared valid. Thus, each research variable indicator can be used for further analysis.

5. Hypothesis Testing

The significance of the estimated measurements provides very useful information about the relationship between the research variables. The assumptions used in testing the hypothesis are to see the significance value and the t value. If the significance value is less than 0.05, the relationship between variables is significant, or if t-count> t-table, there is a significant effect. Table 1 . 8 provides an overview of the results of hypothesis testing.

Table 1.8 Hypothesis Testing Results

Variable	Coefficient	R square	t-count	Sig value .	Information
HR Competence (X1)	0.733	0.537	7,381	0.000 **	Significant
Utilization of Information Technology (X 2)	0.669	0.448	6,178	0.000 **	Significant

Source: Primary data processed, 2019
A Significance Level: * 0.01 (1%), ** 0.05 (5%).

Based on Table 1.8, the partial hypothesis testing uses the t-test to partially test the independent variables on the dependent variable. On human resource competence variable obtained value t arithmetic ≥ t-table (7,381> 1,684) and the probability of significance below 0.05 (0.0 00 <0.05) , then in partial human resource competencies (X1) has a significant effect on the performance of financial division management (Y). For to hipotesi into two , showing that the value t count bigger than t-table (6,178> 1,684) with and the significance probability value i is below 0.05 (0.000 <0.05), then h acyl is proved that the use of technology information (X 2) has a significant influence on the performance management division of keu wishful (Y).

❖ DISCUSSION

The discussion is systemic adjusted-right to the research objectives with m taking account of the formulas hypothesis.

1. The Influence of Human Resource Competence on Management Performance in Financial Division

The results showed that the competence of human resources has an effect on the performance variable of financial division management. This influence is indicated by the probability value below the significance level and the regression coefficient value which is positive. This indicates a significant and positive influence on the human resource competency variable on the performance of the financial division management . Thus, the formulation of the first hypothesis which states that human resource competence affects the performance of financial division management is empirically proven to be accepted.

The meaning of the hypothesis testing results shows that the higher the competence of human resources, the higher the level of management performance in the financial division. Conversely, the lower the competence of human resources, the lower the management performance of the financial division. Therefore, the more competent the compilers , executors and managers of finances are, the easier organizational goals such as performance management in financial division are realized.

This study supports the theory of attribution theory which explains how the tendency of individual behavior that leads to their feelings about their abilities which can affect their performance and personal behavior such as skills, self-perception, self-character, abilities and efforts. The parties involved in the process of financial preparation, implementation, management and accountability tend to maximize their business through the competency of their resources.

The results of this study are consistent with research conducted by Nurmala (2016), which states that human resources in an institution have an effect on agency performance, in this case competent employees play a crucial role in the process of managing financial statements. These results prove that the high competence of human resources will have a good impact on the performance of financial treasurers. The presentation and reporting of agency financial statements is more effectively presented with the quality of human resources who have a background in accounting education. However, if an organization has incompetent human resources it will cause a decrease in the achievement of organizational goals. Organizations that have human resources below the capacity or inadequate have a profound effect on the performance of the agency itself, such as the failure to fulfill the management performance of the financial division .

This research is also in line with the research of Sari (2017), Ardianto (2017) , Putri (2014), Kasmini, Wirama, & Wirakusuma (2017), Pontoh et al. (2017), and Siahaan (2017). However, this research is not in line with research conducted by Afrida (2016), Sumarni et al. (2016), Hazrita et al. (2014), Alminanda & Marfuah (2018) who found that human resource competency factors have no influence on financial management performance in terms of preparation, implementation, reporting, and accountability related to the accuracy and quality of financial reports.

Human resource competence is an important predictor of the performance of the management financial division. Competence of human resources will affect the performance of financial division management, both in terms of quality and accuracy. When human resources, in this case are authorized employees involved in the management , reporting, and financial accountability, have higher competence, then they will be better, more effective, and efficient in compiling, managing , implementing, and being accountable for their obligations. in accordance with the criteria and rules set out in the company management policy and the financial standards authority.

Hotel or resort employees must have quality resources, either supported by a background in accounting education, training or experience in finance. In applying the accounting system in the creation, implementation , management and accountability, the competent employee is able to understand the logic of accounting and the procedure of preparation, implementation, management and accountability properly and appropriately. Failure or inability of human resources in understanding and applying standards and procedures will result in errors in the preparation, p ime Frame, management and per tanggungjawaban finance , so the impact on performance of the Management division overall financial.

The elements that must be possessed to be able to improve the management performance of the hotel or resort financial division in terms of human resource competence are skills, skills, knowledge or scientific specifications, attitude expertise, and values and appreciation. If it is owned by each employee involved in the preparation, implementation, management and pertanggungjawa - tires finance it will be maximum in work and can complete the task well in accordance with the company's target or targets have been set.

2. The Influence of Information Technology Utilization on Management Performance of Financial Division

The results showed that the use of information technology had an effect on the performance of financial division management . This influence is indicated by the probability value below the significance level and the regression coefficient value which is positive. These results indicate a significant and positive influence panorama - faatan information technology on management performance division of finance. Thus, the third hypothesis which states that the use of information technology affects the performance of financial division management is empirically proven to be accepted.

The meaning of the results of hypothesis testing shows that the more intense and higher the use of information technology, the higher the level of management performance in the financial division. Conversely, the lower the use of information technology, the lower the management performance of the financial division . Thus, the higher the use of information technology used by employees who are involved in the process of financial preparation,

implementation, management and accountability, the organizational goals such as financial division management performance are easier to realize and more precise, accurate and effective .

This research supports the Technology Acceptance Model (TAM) theory, which is a model or theory of information technology acceptance that is specific to decisions made by individuals as users (user acceptance) to accept a technology. This theory is designed to explain how users understand and utilize information technology through their assumptions when the user will use information technology with 2 (two) main constructs , namely the perception of ease of use (the extent to which a person believes that a technology is easy to use in completing his work) and perception usability (the extent to which someone believes that using a technology will be beneficial in improving its performance).

This research is in line with Putra and Dewantari (2019), showing that the use of information technology has a positive effect on financial management performance. The better the employees in utilizing information technology, the better the resulting financial management performance will be. Alminanda & Marfuah (2018) research which shows that the use of information technology has an important role in improving the quality of financial reporting. The results of these studies reveal that the better the employees are in utilizing information technology, the better the quality of financial reports produced both in terms of accuracy and speed .

Apart from that, this research is also in line with the research conducted by Wahyuni (2014) . However, this study is not in line with the research conducted by Jurnali & Supomo (2002) showing that the use of information technology does not affect management performance, especially in financial management.

The use of information technology is an important element for the performance of financial division management. The use of information technology will affect the performance of the financial division management in the process of preparing, implementing and managing finances in an accurate and timely manner. When the user in this case is the employees in involved in the creation, implementation, management, and accountability-financial accounting authorized memanfaat - right technology is well informed, then it will be more effective and efficient in achieving the performance of management in accordance with the criteria and conditions company.

Based on the results of the relationship between the use of information technology and the performance of the management of the financial division as stated above, the use of information technology will greatly help accelerate the process of preparing, implementing, managing and accounting for finances accurately and in a timely manner so that it will have an impact on the quality of management performance in the financial division. The strategic impact of the use of information technology is able

to support and assist the company, in this case a hotel or resort, to implement and achieve its overall goals. Thus, the use of information technology is one of the most important factors in carrying out tasks, especially for employees who are involved in the process of preparation, implementation, management and financial accountability because it saves time and is able to minimize errors.

Hotel or resort employees who are involved in the preparation, implementation, management and accountability processes must have knowledge in utilizing information technology. The inability of employees to utilize information technology will have a negative impact on the overall management performance of the financial division. Hotels and resorts must provide information technology facilities such as computers and integrated networks that can be maximally utilized by employees. Therefore, indicators that must be had in order to improve the management performance of the financial division of a hotel or resort in terms of the use of information technology are the availability of computer facilities (cloud computing), networks, and easy-to-operate hardware and software devices . If it is owned by the management company and can be used by every employee involved in the preparation, implementation, and financial management, it will be up to the work and can be right out their duties effectively and efficiently. Thus, it can support the achievement of management performance in planning, coordination, evaluation, supervision, staffing, as well as representation.

IV.   CONCLUSIONS AND RECOMMENDATIONS

Based on the results and discussion of the research that has been presented, the following conclusions are obtained.
1. Competence of human resources affects the performance of management in the financial division. If employees in a unit of financial division management are involved in the process of preparing, implementing, managing, and financial accountability supported by high competence, it will affect employee work behavior which will then affect their performance specifically and management performance in general.
2. The use of information technology affects the performance of financial division management. If employees are involved in the process of preparing, implementing, managing, and accounting for finances, supported by the intensity of the use of information technology, it will affect employee performance which in turn will affect management performance, especially the company's financial division.

The results of this study have implications both theoretically and implementation for policy making in order to improve management performance, particularly the financial division of hotels or resorts. Based on the results of the analysis, the implications of this study are as follows.

1. Management as a company unit in carrying out its responsibilities effectively and efficiently requires qualified human resources to support the company in developing its business. Employees as part of the management of the company's financial division in an effort to improve management performance must have resource competencies in the form of knowledge, attitudes, and values. If this is owned by each employee, they will work optimally and be able to complete their duties properly, on time, and according to the set standards.
2. Achievement of good management performance can be obtained by utilizing and optimizing information technology to simplify and accelerate the preparation, implementation, management and financial accountability. Hotel or resort employees as a financial division management unit involved in the process of financial preparation, implementation, management and accountability must have knowledge in utilizing information technology. The inability of employees to utilize information technology will have a negative impact on the overall management performance of the financial division. Therefore, hotels and resorts must provide information technology facilities such as computers and integrated networks that can be utilized optimally by employees.

This research was conducted due to limitations that can reduce the quality of the research data. The limitations of this study are as follows.
1. This study only focuses on human resource competency factors and the use of information technology in improving the performance of financial division management.
2. It is possible that there are other factors, both internal and external, or intrinsic and extrinsic factors that have the potential to affect the performance of the financial division management, but have not been tested in this study.
3. The research only takes locations at hotels and resorts in the Makassar City, so that for different companies and other areas, it is possible to have different conclusions.
4. This study focuses on employees who are in the scope of management of the financial division of hotels and resorts as a unit of analysis, so that for the unit of analysis, both from private and other public companies, it is possible to have different conclusions.

Based on the research conclusions, several suggestions are recommended for the next research, namely as follows.
1. The competency factor of human resources and the use of information technology has a major influence on the performance of financial division management. Future studies may consider retesting which indicators of the two variables.
2. Future research may consider the addition of independent variables, both internal and external factors or intrinsic or extrinsic factors.

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