

## The influence of the competence of central and regional financial analysts on the quality of human resources in regional revenue and expenditure budget (APBD) planning and budgeting in serdang bedagai regency

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### ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi analis keuangan pusat dan daerah terhadap kualitas sumber daya manusia dalam perencanaan dan penganggaran Anggaran Pendapatan dan Belanja Daerah (APBD) di Kabupaten Serdang Bedagai. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei melalui penyebaran kuesioner kepada 50 aparatur sipil negara yang terlibat dalam proses perencanaan dan penganggaran daerah. Data yang diperoleh telah diuji kualitasnya melalui uji validitas dan reliabilitas serta telah memenuhi asumsi klasik yang diperlukan. Analisis data dilakukan menggunakan *simple linear regression*. Hasil penelitian menunjukkan bahwa kompetensi analis keuangan pusat dan daerah berpengaruh positif dan signifikan terhadap kualitas sumber daya manusia dalam perencanaan dan penganggaran APBD. Nilai koefisien determinasi menunjukkan bahwa kompetensi analis keuangan mampu menjelaskan sebagian besar variasi kualitas sumber daya manusia, sedangkan sisanya dipengaruhi oleh faktor lain di luar penelitian. Dengan demikian, peningkatan kompetensi analis keuangan terbukti memberikan kontribusi terhadap peningkatan kualitas perencanaan dan penganggaran daerah.

**Kata Kunci:** kompetensi analisis keuangan pusat dan daerah; kualitas sumber daya manusia; perencanaan dan penganggaran

### ABSTRACT

*This study aims to analyze the influence of central and regional financial analyst competency on the quality of human resources in the planning and budgeting of the Regional Revenue and Expenditure Budget (APBD) in Serdang Bedagai Regency. This study uses a quantitative approach with a survey method by distributing questionnaires to 50 civil servants involved in the regional planning and budgeting process. The data obtained have been tested for quality through validity and reliability tests and have met the required classical assumptions. Data analysis was performed using simple linear regression. The results show that the competency of central and regional financial analysts has a positive and significant effect on the quality of human resources in APBD planning and budgeting. The coefficient of determination value indicates that the competency of financial analysts is able to explain most of the variation in human resource quality, while the remainder is influenced by other factors outside the study. Thus, improving the competency of financial analysts is proven to contribute to improving the quality of regional planning and budgeting.*

**Keyword:** central and regional financial analysis competencies; human resource quality; planning and budgeting

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## 1. INTRODUCTION

The Functional Position of Central and Regional Financial Analyst (AKPD) was established in response to the need to strengthen regional fiscal capacity. Formally and legally, the establishment of this

position is based on the Regulation of the Minister of Administrative and Bureaucratic Reform (Permenpan-RB) Number 42 of 2014 concerning the Functional Position of Central and Regional Financial Analysts. This regulation aims to promote professional, transparent, and accountable state financial management in accordance with the mandate of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (Undang-Undang Nomor 1 Tahun 2022, 2022).

According to the Regulation of the Minister of Administrative and Bureaucratic Reform Number 42 of 2014, Central and Regional Financial Analysts (AKPD) are functional officials who are entrusted with duties, responsibilities, and authority by authorized officials to conduct analyses of central and regional finances (Peraturan Menteri PAN-RB Nomor 42 Tahun 2014, 2014).

In simple terms, AKPD are financial experts within government institutions whose responsibilities include analyzing budget allocations, projecting revenues, and ensuring that fiscal policies between the central and regional governments are synchronized and aligned.

Government is an institution that possesses the authority to regulate the interests of the nation and the state. It is established to provide services to the public and functions as a non-profit organization that is oriented toward public service rather than profit generation. Its objectives are generally formulated in qualitative terms, such as improving public welfare, enhancing the quality of education and healthcare, and promoting moral and religious values (Honga & Ilat, 2014).

The Regional Revenue and Expenditure Budget (APBD) plays a strategic role as a regional legal instrument that reflects the development plans formulated by regional governments. The APBD serves as the primary source of funding for implementing regional programs and activities and as the basis for regional financial management during a fiscal year. In preparing the draft APBD, the regional head establishes the Temporary Budget Priorities and Ceiling (PPAS) as the foundation for preparing the Work and Budget Plan (RKA) of each Regional Apparatus Work Unit (SKPD). Based on these priorities and budget ceilings, SKPD heads prepare their respective RKAs to achieve the planned development targets (Nurhayati, 2017).

One of the most crucial elements in regional financial management is planning and budgeting, which are inseparable due to their close interrelationship. Planning is the process of determining organizational goals and formulating the strategies, operations, and tactics required to achieve those objectives comprehensively (Auliana et al., 2020).

The planning and budgeting process within regional governments is a lengthy and cyclical series of activities conducted within strict timelines. The process begins at the lowest level of government, namely villages or urban wards, and subsequently progresses through sub-districts, regencies/cities, provinces, and finally the national level, where development planning and budgeting are integrated. The outputs of this process include long-term, medium-term, and annual development plans that serve as the basis for regional development implementation (Soares et al., 2015).

Planning and budgeting for the Regional Revenue and Expenditure Budget (APBD) constitute a strategic process that determines the effectiveness of regional development implementation. The role of Central and Regional Financial Analysts (AKPD) is essential in ensuring the quality of planning and budgeting as well as the accountability of regional financial management. However, in Serdang Bedagai Regency, this role has not yet been implemented optimally.

Based on the issues described above, this study aims to analyze the influence of the competence of Central and Regional Financial Analysts on the quality of APBD planning and budgeting in Serdang Bedagai Regency. The study focuses on the utilization of the Regional Government Information System (SIPD) as a medium for the planning and budgeting process, culminating in the enactment of a Regional Regulation concerning the APBD that has been jointly approved and ratified by the Regional House of Representatives (DPRD).

## 2. RESEARCH METHOD

According to Sugiyono (2019), a hypothesis is a tentative answer to a research problem formulation that must be empirically tested through data collection and analysis. Based on the research objectives, this study seeks to analyze the influence of the competence of Central and Regional Financial Analysts on the planning and budgeting of the Regional Revenue and Expenditure Budget (APBD) in Serdang Bedagai Regency through the utilization of the Regional Government Information System (SIPD) as a medium for the planning and budgeting process.

This study employs a quantitative research approach because it aims to examine the relationship between the independent variable and the dependent variable (Sugiyono, 2015). The research method used is field research, in which primary data are collected through questionnaires distributed to respondents. The respondents consist of Civil State Apparatus (ASN) employees who are directly involved in the regional planning and budgeting process.

The conceptual framework of this study is presented in Figure 1.

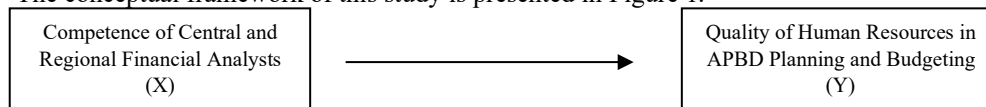


Figure 1. Conceptual Research Model

The data analysis techniques employed in this study include validity testing, reliability testing, normality testing, heteroscedasticity testing, simple linear regression analysis, the coefficient of determination ( $R^2$ ) test, and the t-test (partial test). These analyses are conducted to determine the validity and reliability of the research instrument, assess compliance with classical assumptions, and examine the effect of the independent variable on the dependent variable.

### 3. RESULTS AND DISCUSSION

Data processing was carried out using the IBM SPSS Statistics 26 application, in which the overall test results can be seen from the data presented as follows:

#### A. Data Quality Test

Data quality testing is a testing process conducted to ensure that the data used are reliable, accurate, and feasible. It is usually carried out before the main analysis (such as regression), especially when the data are collected using questionnaires (Ghozali, 2021).

The purpose is simple, namely to ensure that the data used truly represent the variables being studied and do not mislead the research results.

The types of data quality tests are as follows:

##### 1) Validity Test

The validity test is part of the data quality test that aims to ensure that research instruments, such as questionnaires, are able to measure the variables being studied accurately and appropriately. Validity indicates the extent to which an instrument can measure what it is intended to measure. Therefore, the essence of this test is to determine the level of accuracy or validity of a measuring instrument in carrying out its function (Ghozali, 2021; Sekaran & Bougie, 2021; Sugiyono, 2022). In quantitative research, particularly studies that use questionnaires, validity testing is conducted on each statement item to determine whether the item truly represents the research variable.

Technically, at a 5% significance level, a statement item is considered valid if the calculated *r-value* (*r-count*) is greater than the *r-table* value, meaning that the item is appropriate for use in the research (Ghozali, 2021; Purwanto, 2021; Sugiyono, 2022). Therefore, the validity test becomes an important stage before further data analysis is conducted because only valid instruments can produce accurate and reliable data.

The following is the table of validity test results:

Table 1. Validity test results

Variables	Indicator	r-count	r-table	Description
Competence of Central and Regional Financial Analysts (X)	X.1	0,786	0,2787	Valid
	X.2	0,785	0,2787	Valid
	X.3	0,452	0,2787	Valid
	X.4	0,749	0,2787	Valid
	X.5	0,736	0,2787	Valid
	X.6	0,713	0,2787	Valid
	X.7	0,791	0,2787	Valid
	X.8	0,728	0,2787	Valid
	X.9	0,732	0,2787	Valid
	X.10	0,630	0,2787	Valid
	X.11	0,745	0,2787	Valid
	X.12	0,797	0,2787	Valid
Quality of Human Resources in APBD Planning and Budgeting (Y)	Y.1	0,689	0,2787	Valid
	Y.2	0,715	0,2787	Valid
	Y.3	0,716	0,2787	Valid
	Y.4	0,782	0,2787	Valid
	Y.5	0,735	0,2787	Valid
	Y.6	0,742	0,2787	Valid
	Y.7	0,803	0,2787	Valid
	Y.8	0,619	0,2787	Valid
	Y.9	0,812	0,2787	Valid
	Y.10	0,643	0,2787	Valid
	Y.11	0,642	0,2787	Valid
	Y.12	0,616	0,2787	Valid

Based on the table above, it can be seen that all statement items for variables (X) and (Y) have calculated *r-values* (*r-count*) greater than the *r-table* values. Therefore, it can be concluded that all statement items for variables (X) and (Y) are declared valid (Napitupulu et al., 2021, p. 22).

## 2) Reliability Test

The reliability test is a follow-up stage after the validity test that aims to determine the consistency and stability of a research instrument in measuring variables. An instrument is considered reliable if it produces the same or relatively consistent results when used repeatedly. In other words, reliability indicates the level of dependability of a measuring instrument so that the resulting data can be trusted (Ghozali, 2021; Sugiyono, 2022).

One of the most commonly used approaches for conducting reliability testing in quantitative research is the *Cronbach's Alpha* coefficient. This method is used to measure the internal consistency among items within a variable or construct. *Cronbach's Alpha* values range from 0 to 1, where a higher alpha value indicates a higher level of instrument reliability. In general, a variable is considered reliable if it has a *Cronbach's Alpha* value greater than 0.70 ( $\alpha > 0.70$ ), although in exploratory research, a value of 0.60 is still considered acceptable (Ghozali, 2021; Siregar, 2021).

Therefore, the reliability test becomes an important step in research because it ensures that the instrument used is not only valid but also consistent in producing data. Valid and reliable instruments will improve data quality and provide more accurate and accountable analysis results.

The following is the table of reliability test results:

Table 2. Reliability Test Results

Variables	Cronbach's Alpha	Rule of Thumb	Description
Competence of Central and Regional Financial Analysts (X)	0,914	0,70	Reliable
Quality of Human Resources in APBD Planning and Budgeting (Y)	0,909	0,70	Reliable

The table above shows that variables (X) and (Y) have *Cronbach's Alpha* values greater than 0.70. Therefore, it can be concluded that variables (X) and (Y) are declared reliable (Napitupulu et al., 2021, p. 23).

## B. Classical Assumption Test

The classical assumption test is conducted to ensure that the regression model meets the basic assumptions so that it produces unbiased and reliable estimates (Ghozali, 2021; Gujarati & Porter, 2021).

If these assumptions are not fulfilled, the regression results may be misleading (for example, the coefficients may be inaccurate or the hypothesis testing may become incorrect).

The types of classical assumption tests are as follows:

### 1) Normality Test

The normality test aims to determine whether the residuals in the regression model are normally distributed because a good model is one that has normally distributed residuals (Ghozali, 2021; Gujarati & Porter, 2021).

The results of the normality test using the *Kolmogorov-Smirnov* method can be explained in the following table:

Table 3. Normality Test Results

		Unstandardized Residual	
N		50	
Normal Parameters <sup>a,b</sup>	Mean	.0000000	
	Std. Deviation	2.61558512	
Most Extreme Differences	Absolute	.126	
	Positive	.126	
	Negative	-.094	
Test Statistic		.126	
Asymp. Sig. (2-tailed)		.045 <sup>c</sup>	
Monte Carlo Sig. (2-tailed)	Sig.	.377 <sup>d</sup>	
	99% Confidence Interval	Lower Bound	.365
		Upper Bound	.390

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on the table above, it can be seen that the *Asymp. Sig. (2-tailed)* value of the *Kolmogorov-Smirnov* normality test is  $0.045 < 0.05$ . Therefore, it can be concluded that the data are not normally distributed (Sihabudin et al., 2021, p. 92).

Meanwhile, the *Monte Carlo Sig. (2-tailed)* value is  $0.377 > 0.05$ . Therefore, it can be concluded that the data are normally distributed (Herawaty et al, 2019; Widiasmara et al., 2022; Sari & Purbadharmaja, 2025; Suwandi & Aris, 2025).

## 2) Heteroscedasticity Test

The heteroscedasticity test aims to examine whether there is an inequality of residual variances in the regression model, where a good model is one that does not experience heteroscedasticity (Ghozali, 2021; Gujarati & Porter, 2021).

The following is the table of heteroscedasticity test results:

Table 4. Heteroscedasticity Test Results

			X	Unstandardized Residual
Spearman's rho	X	Correlation Coefficient	1.000	.109
		Sig. (2-tailed)	.	.453
		N	50	50
Unstandardized Residual		Correlation Coefficient	.109	1.000
		Sig. (2-tailed)	.453	.
		N	50	50

Based on the table above, it can be seen that the *Sig. (2-tailed)* value of the *Spearman's rho* heteroscedasticity test for variable (X) is  $0.453 > 0.05$ . Therefore, it can be concluded that the regression equation model does not experience heteroscedasticity or has passed the heteroscedasticity test (Sihabudin et al., 2021, p. 140).

## C. Simple Linear Regression Test

The simple linear regression test is a statistical method used to determine the effect of one variable (X) on one variable (Y) and to predict the value of Y based on X. The results are presented in the following table:

Table 5. Simple Linear Regression Test Results

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	16.657	3.578		4.656	.000
	X	.709	.070	.825	10.113	.000

$$Y = 16.657 + 0.709X + e$$

The explanation is as follows:

1. The constant value is 16.657, which indicates that without the presence of the Central and Regional Financial Analyst Competency variable (X), the value of the Human Resources Quality in APBD Planning and Budgeting variable (Y) is 16.657.
2. The beta coefficient value of the Central and Regional Financial Analyst Competency variable (X) is positive, namely 0.709. This indicates that if the Central and Regional Financial Analyst Competency variable (X) increases, then the Human Resources Quality in APBD Planning and Budgeting variable (Y) will also increase.

## D. Hypothesis Test

Hypothesis testing is a statistical procedure used to determine whether a hypothesis can be accepted or rejected based on the research data (Ghozali, 2021; Gujarati & Porter, 2021; Sugiyono, 2022).

The types of hypothesis tests are as follows:

1. Coefficient of Determination ( $R^2$ ) Test

The coefficient of determination ( $R^2$ ) test is a statistical measure used to determine how much variable (X) is able to explain variable (Y) (Ghozali, 2021; Gujarati & Porter, 2021), where the results can be explained in the following table:

Table 6. Coefficient of Determination ( $R^2$ ) Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.825a	.681	.674	2.643

Based on the table above, it can be seen that the *R Square* value is 0.681 or 68.1%. The coefficient of determination value indicates that the independent variable, Central and Regional Financial Analyst Competency (X), is able to explain the Human Resources Quality in APBD Planning and Budgeting variable (Y) by 68.1%, while the remaining 31.9% ( $100 - R Square$  value) is explained by other variables not included in this research model.

2. *t* (Partial) Test

The *t* (Partial) test is a statistical method used to determine whether variable (X) has a significant effect on variable (Y) (Ghozali, 2021; Gujarati & Porter, 2021), the results of which can be explained as follows:

Table 7. t (Partial) Test Results

Model	Coefficients <sup>a</sup>			t	Sig.
	Unstandardized Coefficients	Standardized Coefficients			
	B	Std. Error	Beta		
1 (Constant)	16.657	3.578		4.656	.000
X	.709	.070	.825	10.113	.000

a. Dependent Variable: Y

Based on the table above, it can be seen that the significance value of the calculated *t-test* for the Central and Regional Financial Analyst Competency variable (X) is  $0.000 < 0.05$ . Therefore,  $H_0$  is rejected and  $H_a$  is accepted, meaning that Central and Regional Financial Analyst Competency affects the Quality of Human Resources in APBD Planning and Budgeting. The coefficient value is positive, namely 0.709, so it can be concluded that Central and Regional Financial Analyst Competency has a positive effect on the Quality of Human Resources in APBD Planning and Budgeting.

#### 4. CONCLUSION

Based on the results of the research that has been conducted, it can be concluded that the competence of Central and Regional Financial Analysts has a positive and significant impact on the quality of human resources in APBD planning and budgeting in Serdang Bedagai Regency. This is evidenced by the results of the simple linear regression test, which show a regression coefficient value of 0.709 with a significance level of  $0.000 < 0.05$ ; therefore, the research hypothesis is accepted.

In addition, the coefficient of determination ( $R^2$ ) value of 0.681 indicates that the financial analyst competency variable is able to explain 68.1% of the variation in the quality of human resources in APBD planning and budgeting, while the remaining 31.9% is influenced by other variables outside this study.

The results of the data quality test also show that all research indicators are valid and reliable, so the instruments used can be trusted to measure the research variables. Furthermore, the classical assumption test indicates that the regression model used does not experience heteroscedasticity problems and that the data are normally distributed based on the *Monte Carlo* test.

Therefore, it can be concluded that improving the competence of Central and Regional Financial Analysts will have a direct impact on improving the quality of human resources in the APBD planning and budgeting process. Regional governments are therefore advised to continuously enhance the capacity and competence of financial analysts through training, education, and the utilization of technology such as the Regional Government Information System (SIPD) to support more effective, efficient, and accountable planning and budgeting.

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