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## **Analysis of the Influence of Competence, Work Motivation and Work Culture on Personnel Performance in the KU (Finance) Environment of the TNI, Central Java Region, Pusku TNI**

**Enggar Oktarina Prananingrum<sup>1\*</sup>, Khaeruddin<sup>2</sup>.**

<sup>1</sup>Universitas Dirgantara Marsekal Suryadarma, Jakarta, Indonesia, [enggarop@gmail.com](mailto:enggarop@gmail.com)

<sup>2</sup>Universitas Dirgantara Marsekal Suryadarma, Jakarta, Indonesia, [antoniludfiarifin@unsurya.ac.id](mailto:antoniludfiarifin@unsurya.ac.id)

\*Corresponding author: [enggarop@gmail.com](mailto:enggarop@gmail.com)<sup>1</sup>

**Abstract:** This research aims to analyze the influence of competence, work motivation and organizational culture on personnel performance in the financial environment of the Indonesian National Army (TNI) Central Java Region. In military organizations, especially in the financial sector, aspects of individual competence, motivational drive, and organizational cultural values play an important role in work effectiveness and transparent and accountable budget management. The research method used is qualitative with a phenomenological study approach. Data was collected through in-depth interviews, participant observation and document analysis, involving financial personnel within the TNI as key informants. The research results show that high competence, both in technical and managerial aspects, contributes to improving individual performance. In addition, work motivation, whether originating from intrinsic or extrinsic factors, is the main driving factor in maintaining the effectiveness and efficiency of financial management. Meanwhile, a strong organizational culture—including the values of discipline, loyalty, and integrity—has a significant impact in creating a professional and responsible work environment. The implications of this research indicate that increasing personnel competency through continuous training, providing appropriate incentives to increase motivation, and strengthening organizational culture based on TNI values can be the main strategy in improving the quality of financial management. Thus, it is hoped that the results of this research will provide insight for TNI leaders in formulating more effective and efficient human resource management policies.

**Keywords:** Competence, Work Motivation, Organizational Culture, Performance, Military Finance.

### **INTRODUCTION**

In the military organization of the Indonesian National Army Advance Holder (TNI Finance) TNI Finance Center (Pusku), personnel performance is the key to the success of missions and operations in creating unqualified financial reports (WTP). A stressful, high-risk work environment that demands high discipline and precision makes employee performance

(military personnel and civil servants) a vital factor in achieving national defense and security goals. In this context, performance is not only measured by operational effectiveness, but also by the ability to carry out tasks in critical situations. Personnel competency includes technical, tactical, and strategic capabilities that each personnel must have to successfully carry out a mission. Competence is a person's ability to carry out a particular job or task based on the knowledge, skills, and attitudes they have (Spencer & Spencer, 1993). Every individual in the military, from the lowest level to the highest leadership, is required to have special skills related to the defense budget, the use of sophisticated technology in the form of financial applications, and leadership in decision-making and financial accountability. Failure to meet these competency standards can result in serious consequences, including failure of the financial reporting mission and loss of financial data. Therefore, improving competence through training and continuing education is a top priority for military organizations.

The motivation of military personnel plays an important role in driving optimal performance, especially considering the work environment that is full of risks and uncertainties. On the one hand, internal motivation such as a sense of responsibility towards the country and loyalty to the unit or team can encourage personnel to excel. Motivation is an internal and external drive that influences individuals to achieve certain goals (Robbins & Judge, 2017). On the other hand, external motivation such as awards, job promotions, and recognition can strengthen work morale. However, the military environment that often demands personal sacrifice, such as limited time with family or facing dangerous field conditions, can cause motivation to decline. Therefore, it is important for military institutions to understand and manage the factors that influence personnel motivation to maintain high performance.

The organizational culture in the military environment is very distinctive and hierarchically structured, with high discipline, order, loyalty, and obedience to rules and orders. This culture is instilled early on through basic military training and continues to be formed throughout the service period. A culture that supports collaboration, teamwork, and strong leadership can improve personnel performance and the overall effectiveness of the military organization. However, a rigid or less adaptive culture to changing times, such as the integration of new technologies or modern operating methods, can be a barrier to the development of individual and group performance. Thus, it is important to see how military organizational culture can support or hinder personnel performance.

Military organizations currently operate amidst increasingly complex global challenges, such as cyber threats, asymmetric conflicts, and the need to integrate military capabilities with advanced technology. Performance is a result of work achieved by someone in carrying out their duties or skills, efforts and opportunities (Hasibuan, 2017). In this context, competence, motivation, and organizational culture must develop in line with changing operational needs and demands. Without improvements in these three areas, military organizations are at risk of experiencing performance stagnation, which can affect readiness and response in emergency or conflict situations. Based on these things, research on the influence of competence, motivation, and organizational culture on military personnel performance is very important to do. The aim is to understand the factors that influence individual and group performance in a military environment, and how proper management of these three factors can improve operational effectiveness. This research is expected to provide input for military institutions in formulating more effective policies in terms of human resource development.

With this background, this study is expected to explore the influence between competence, work motivation, and organizational culture in the military context, as well as its implications for employee performance (military personnel) which has a direct impact on the readiness and success of military operations. The formulation of the problem of this study is to find out how competence is in the TNI Finance environment in the Central Java Region, how

work motivation is in the TNI Finance environment in the Central Java Region, how the influence of culture is important to see how military organizational culture can support or hinder personnel performance.

Military organizations today operate amidst increasingly complex global challenges, such as cyber threats, asymmetric conflicts, and the need to integrate military capabilities with advanced technology. Performance is a result of work achieved by someone in carrying out their duties or skills, efforts and opportunities (Hasibuan, 2017). In this context, competence, motivation, and organizational culture must evolve in line with changing operational needs and demands. Without improvements in these three areas, military organizations are at risk of performance stagnation, which can affect readiness and response in emergency or conflict situations. Based on these things, research on the influence of competence, motivation, and organizational culture on military personnel performance is very important to do. The goal is to understand the factors that influence individual and group performance in a military environment, and how proper management of these three factors can improve operational effectiveness. This research is expected to provide input for military institutions in formulating more effective policies in terms of human resource development.

With this background, this study is expected to explore the influence of competence, work motivation, and organizational culture in the military context, as well as its implications for employee performance (military personnel) which have a direct impact on military operational readiness and success. The formulation of the problem of this study is to determine how competence is in the TNI Finance environment of the Central Java Region, how work motivation is in the TNI Finance environment of the Central Java Region, how organizational culture influences the TNI Finance environment of the Central Java Region and how competence, work motivation and organizational culture are in the TNI Finance environment of the Central Java Region. While to find out the objectives of this study are to analyze competence in the TNI Finance environment of the Central Java Region, analyze work motivation in the TNI Finance environment of the Central Java Region, and analyze organizational culture in the TNI Finance environment of the Central Java Region and analyze competence, work motivation and organizational culture in the TNI Finance environment of the Central Java Region.

## **METHOD**

This research was conducted based on a qualitative approach. A qualitative approach is a research method that crosses several disciplines and materials, involving a deep understanding of human behavior and the reasons that govern human behavior (Wahyuni, 2012:7). The qualitative research method is carried out by collecting, presenting, and analyzing answers from interview results and data based on documentation results that can provide a clear picture of the object being studied, to then be processed and analyzed to then draw conclusions. The research design used in this study is a qualitative descriptive research design because the researcher wants to find facts and interpret competencies, work motivation and organizational culture in the Central Java TNI Finance environment. This research was conducted at the Central Java TNI Finance Center, TNI Pusku, located at Makodam IV/Diponegoro Jl. Perintis Kemerdekaan Watugong Semarang, Central Java. This was carried out for 4 months, starting from October 2004-January 2025. The research subjects with 6 (six) sources who served and held important roles.

While the object of research is the main issue that will be observed and researched. The objects of this study are competence, work motivation, organizational culture, and personnel performance in the Central Java TNI Finance environment. Data collection is the most strategic step in research, because it aims to obtain data. The data collection techniques in this study are interviews, observations, and documentation. Data analysis is carried out by the process of

systematically searching and compiling data obtained from interviews, field notes and documentation (Sugiyono, 2018:482). Data analysis is carried out using qualitative data analysis techniques. Data obtained from interviews, observations, and documents will be transcribed, then coding is carried out to identify themes that appear repeatedly. Furthermore, these themes will be grouped and interpreted to build a comprehensive understanding of the phenomena being studied.

## RESULTS AND DISCUSSION

The results of the study show that the competence of TNI financial personnel greatly influences the effectiveness of budget management and financial administration. This competence includes three main aspects, namely Technical competence, Most informants have a good understanding of military financial regulations, including state budget governance, financial accountability systems, and internal audit mechanisms. However, there are still challenges in understanding the digital financial system that is continuously updated and the ability to analyze financial reports in depth, especially in identifying discrepancies or risks of administrative violations. To improve technical competence, more specific ongoing training is needed that is based on current challenges in military financial management. Managerial competence, managerial competence is very important in effective budget management. Several personnel who have strategic positions demonstrate good abilities in planning and managing the budget efficiently to suit the operational needs of the TNI and coordination between financial work units, especially in ensuring transparency and accountability in budget use. However, several informants revealed that there are still obstacles in strategic decision making, especially in dealing with sudden changes in budget policy from the central government. Social Competence and Work Ethics As part of a military institution, ethical and discipline aspects have a crucial role in supporting integrity in financial management. The majority of informants indicated that there was Compliance with established financial procedures and regulations and an awareness of the importance of transparency in fund management, especially in maintaining the TNI's professional and corruption-free image. However, there are several challenges in maintaining integrity, especially in the face of bureaucratic pressure or urgent needs that can risk administrative errors.

**Table 1: Research Results on the Influence of Competence, Work Motivation, and Organizational Culture in the Financial Environment of the TNI in Central Java**

Variable	Indicator	Research Findings	Challenges Faced
Competence	1. Technical Competence	Understanding of financial regulations and digital systems is quite good.	Lack of training related to the latest digital financial systems.
	2. Managerial Competence	Effective in budget planning and management.	Difficulty in strategic decision making when policies change.
	3. Social & Ethical Competence	High level of compliance, transparency is prioritized.	Bureaucratic pressure that hinders work flexibility.
Work Motivation	1. Intrinsic Motivation	High sense of dedication, job satisfaction from accountability.	High workload and administrative pressure.
	2. Extrinsic Motivation	Awards and allowances drive performance.	The reward system is not yet evenly distributed and objective.
Organizational Culture	1. Military Discipline	High level of discipline, strong compliance with regulations.	Hierarchical structure that is too rigid.
	2. Hierarchy and Leadership	Good coordination between units with firm leadership.	Communication between superiors and subordinates is still limited.
	3. Transparency & Accountability	Financial digitalization increases transparency.	Lack of adaptation to new technologies.

Work motivation is a key factor in improving the performance of TNI financial personnel. The results of the study found that personnel motivation is influenced by two main factors: the majority of informants stated that a sense of devotion to the country and institution is the main driver in carrying out financial tasks with full responsibility and job satisfaction is also obtained from success in maintaining budget transparency and accountability, which is considered a form of real contribution to the sustainability of the organization. However, there are several challenges, such as work saturation due to high administrative burdens and pressure to be strictly accountable for the budget. External factors that influence work motivation include: Reward and incentive systems, such as performance allowances and job promotions, which are an encouragement to work better and a supportive work environment, especially in terms of harmonious relationships between personnel and fair leadership. Several informants revealed that there is inequality in the reward system, where some personnel with great responsibility in financial management still feel that they do not receive adequate appreciation. Therefore, improvements are needed in the performance evaluation system so that awards can be given more fairly and objectively.

**Table 2: Recapitulation of Interview Data from Informants**

Informant Category	Number of Informants	Summary of Findings
TNI Financial Personnel (Staff)	10	Has good technical understanding, but has difficulty adapting to new digital systems.
TNI Financial Leader	5	Emphasizes the importance of discipline and transparency, but faces challenges in budget management flexibility.
Internal Auditor	3	Observes increased transparency through digitalization, but finds challenges in meeting strict regulations.

Organizational culture in the TNI financial environment plays an important role in creating a disciplined and accountable management system. The results of the study show that the organizational culture in this environment is characterized by three main values: High Military Discipline The majority of informants acknowledged that the discipline applied in the military environment has a positive impact on compliance with financial regulations and Strict control mechanisms, such as internal audits and periodic monitoring, help ensure that funds are used in accordance with regulations. However, the main challenge is flexibility in responding to policy changes, because a rigid bureaucratic structure often hinders innovation in financial management. The hierarchical culture in the TNI influences the way decisions are made and coordination between financial work units. The existence of firm and exemplary leadership greatly determines the effectiveness of the performance of the financial team and Several personnel stated that more open communication between superiors and subordinates can increase work effectiveness and reduce misunderstandings in the implementation of financial policies. In recent years, the organizational culture in the TNI financial environment has increased in terms of transparency, especially with the implementation of a financial digitalization system. However, several obstacles are still found in adapting to digital-based financial technology, especially for personnel who have less background in using information technology systems. Increased training related to financial information systems and the use of technology is needed to support more optimal transparency.

Based on interviews and observations, the level of job satisfaction of TNI financial personnel in several aspects is categorized as follows:

**Graph 1: Job Satisfaction Level of TNI Finance Personnel**

Aspect	Very Satisfied (%)	Satisfied (%)	Quite Satisfied (%)	Less Satisfied (%)
Satisfaction with competence	30%	40%	20%	10%
Satisfaction with reward system	20%	35%	30%	15%
Satisfaction with organizational culture	40%	40%	15%	5%

## CONCLUSION

From the results of the study, it can be concluded that competence, work motivation, and organizational culture have a significant influence on the effectiveness of financial management in the Central Java TNI environment. High competence in technical and managerial aspects increases the effectiveness of budget management and compliance with regulations. However, challenges in adapting to technology need to be overcome with continuous training. Personnel work motivation is influenced by intrinsic and extrinsic factors, where devotion to the country is the main driving force, but a fairer reward system needs to be improved to increase work enthusiasm. An organizational culture based on discipline, hierarchy, and transparency plays a role in ensuring accountability for financial management. However, rigid bureaucracy and lack of open communication can hinder the effectiveness of coordination between work units. With improvements in the aspects of competence, work motivation, and organizational culture, financial management in the Central Java TNI environment can be more professional, accountable, and contribute to the overall operational effectiveness of the TNI.

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