

The Effect Of Self Efficacy And Motivation On Readiness For Changes Executive staff To Implementation Financial Budget-Based Information System

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ABSTRACT

University of Pembangunan Nasional “Veteran” East Java as a state institution of higher education continues to implement one of the changes in improving the system of planning and financial governance. Improvement efforts in UPN “Veteran” East Java is realized in the change from the use of traditional budgeting system (traditional budgeting system) into a system of financial budget-based information system (SIGARKU) UPN “Veteran” East Java. This study aims to determine whether self-efficacy and motivation have a positive influence on the readiness to change SIGARKU's executive staff.

The research method used in this research using Structural Equation Modeling (SEM) with Partial Least Square (PLS) approach. The population in this study who was involved as SIGARKU executive staff UPN “Veteran” East Java which amounted to 89 executive staff of SIGARKU as sample.

The results of hypothesis testing in this study, (1) self efficacy has a significant influence with the positive direction of readiness to change; (2) motivation has a significant influence with a positive direction on readiness to change. It can be concluded that the higher level of self efficacy and motivation level will increase the readiness to change the executive staff of SIGARKU.

Key word: Self Efficacy, motivation and readiness for change

INTRODUCTION

The importance of change in an organization is stated by Hussey (2000) that change is one of the most critical aspects for effective management. The East Java National Development University “Veteran” as a state higher education institution continues to implement changes one of which is in improving the financial planning and governance system. Aspects designed by organizational change have the main goal of increasing the efficiency and effectiveness of the organization. This is supported by (Cummings and

Worley, 2005; George and Jones, 2002) which states that organizational change is the movement of the organization towards the desired future situation in order to improve the efficiency and effectiveness of the organization. The improvement effort at UPN "Veteran" East Java was realized in the change from the use of traditional budgeting system to an information system-based financial budget system with the implementation of the financial budget information system (SIGARKU) UPN "Veteran" East Java. The information system aims to provide convenience in recording financial transactions, facilitate users in managing financial data and facilitate users in accessing financial information. The use of the financial budget system (SIGARKU) at UPN "Veteran" East Java is expected to be able to correct weaknesses in the traditional financial system before, so that it will encourage the realization of a responsive financial budget; effective; efficient and public service oriented.

At this stage of change it is necessary to begin by preparing all human resources to accept change because humans are essentially subject and object of change and have resistance to change. This is supported by Armenakis et al (1993) where the factors that are very important for the success of an organizational change are human resource factors. Readiness to change is defined as employees' beliefs and attitudes about the extent to which changes are needed and the organization's ability to successfully resolve changes in Armenakis et al, (1993: 681). This is supported by Holt et al. (2007) discuss the development and evaluation of models of an instrument that can be used to measure readiness for organizational change at the individual level that is influenced by the belief among employees that (a) they are able to implement the proposed changes, (b) the proposed changes are appropriate for the organization (ie suitability), (c) leaders committed to proposed changes (ie management), and (d) proposed changes are beneficial to organizational members (ie personal valence). Based on the description, the title in this study is "Readiness Analysis to Change in the Implementation of the Financial Budget System (SIGARKU) at the" veteran "East Java UPN.

LITERATURE REVIEW

Theory of Change

Organizational change is an unavoidable and complex phenomenon about how to improve organizational performance. These changes are planned or unplanned transformations in the organizational structure, technology and or people (Greenberg and Baron 2003: 590). In line with Greenberg and Baron, Wibowo (2008: 1) states that change is a transformation from the present state to the expected condition in the future, a better condition (Wibowo, 2008: 1). Efforts in organizational change are expected to be able to achieve an improvement in organizational performance, but also have problems that must be faced with the rejection (resistance) of these changes. The model related to change is the Lewins Force-Field Theory of Change. Lewin's strength field theory can be shown in Figure 1 below:

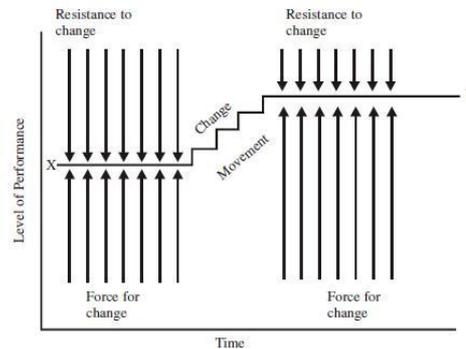


Figure 1. Force Field Theory Lewin's

Source: Winardi, 2006, Change Management, Prenada Media Group

The Force Field Theory Kurt Lewin argues that an organization that is balanced between the forces for change and resistance to change has a perspective related to how managers can bring change to their organizations.

Theory of Self Efficacy

The broader and more precise definition of self efficacy for positive organizational behavior is given by Stajkovic and Luthans: "Self efficacy refers to individual beliefs about their ability to mobilize motivation, cognitive resources, and actions needed to successfully carry out tasks in a particular context" (Stajkovic and Luthans: 1998).

Bandura (1977) proposed several dimensions of self-efficacy, namely magnitude, generality, and strength. Magnitude, related to the level of difficulty of a task performed. Generality, related to the field of duty, how wide an individual has belief in carrying out tasks. Strength, related to the strong weakness of an individual's beliefs.

Theory of Motivation

The definition of motivation according to Robbins (2003: 208) is a willingness to issue a high level of effort for organizational goals that are conditioned by the ability to meet individual needs. Gachter and Falk (2000) state that motivation is the driving force that exists in a person to act. Motivation in a person can trigger or move in meeting material, emotional, spiritual, or certain values or beliefs.

In the theory of expectation, Vroom defines motivation as a process of regulating choices among alternative forms of voluntary activity. Most behaviors are considered to be under the control of people and therefore motivated (Gibson et al., 1997: 154). According to Victor Vroom (Gibson, 1997) motivation can be measured by:

$$\text{Motivation} = \text{Expectation} \times \sum (\text{Valence} \times \text{Instrumentality})$$

1. Instrumentality

The instrumentality is the level of one's belief that an action leads to the second result and is the individual's perception that the first level results will relate to the second level. Since this reflects an association (relationship), it can be viewed in a measure of correlation (Gibson et al., 1997: 154)

2. Valence

Valence is the power of one's desire to achieve certain results and with regard to outcome preferences as seen by individuals. A result has a positive valence when it is liked, and has a negative valence if it is not liked or avoided. A result has a zero valence if the valence for the individual is not valuable to be achieved or not achieved. The concept of valence applies to first and second level results. (Gibson et al., 1997: 154)

3. Expectations

Expectations relate to individual beliefs about the possibility or possibility of subjective (subjectif probability) that a behavior will be followed by certain results. Someone has a hope or a belief that there is an opportunity where a particular effort will lead to a certain level of achievement, expectations of achievement (Gibson et al., 1997: 154).

Theory of Readiness to change

Readiness to change is a comprehensive attitude that is influenced simultaneously by what changes, how changes are made, the circumstances in which the changes will take place and the characteristics of people who are asked to make changes that are collectively reflected in the individual's positive and emotional aspects to tend to accept and adopt changes prepared to overcome current conditions (Holt et al. : 2007). Individual readiness to change is defined as a willingness to be open to change (Jones, Jimmieson, and Griffiths: 2005; Eby et al. 2000), cognitive and emotional (Holt, Armenakis, Harris, and Feild: 2006). Individual readiness to change reflects the thoughts, feelings and intentions of individuals, which may or may not cause certain behaviors related to their attitudes (Desplaces: 2005). Readiness to change is a willingness to participate in organizational change activities. Indicators of readiness to change that refer to Piderit, S. K. (2000) include: (1) affective / emotional refers to things that are felt about change. (2) Cognitive refers to beliefs and thoughts in the face of change (for example about changes in benefits and losses). (3) Intentional or intentional refers to intentional behavior to the extent that it is ready to support the change process.

METHODOLOGY

Population and Research Sample

The population in this study were lecturers and students of UPN "Veteran" East Java who were involved as 89 SIGARKU executors. The sample is part of a population that is carefully chosen to represent the population. Based on this, to meet the minimum sample requirements, this study will use the entire study population as a sample, namely 89 SIGARKU executors using census sampling techniques by taking the entire population as a sample.

Analysis Data Method

Data analysis method in this research uses Structural Equation Modeling (SEM) with Partial Least Square (PLS) approach. According to Ghozali (2004: 4) PLS is an alternative approach that shifts from a covariance-based SEM approach to a basis of variance, theory-based SEM generally tests causality / theory while PLS is more predictive in the model.

RESULTS

In this study the structural model that describes the relationship between latent variables based on the substantive theory is formed based on the formulation of the problem and the research hypothesis can be shown in the figure as follows:

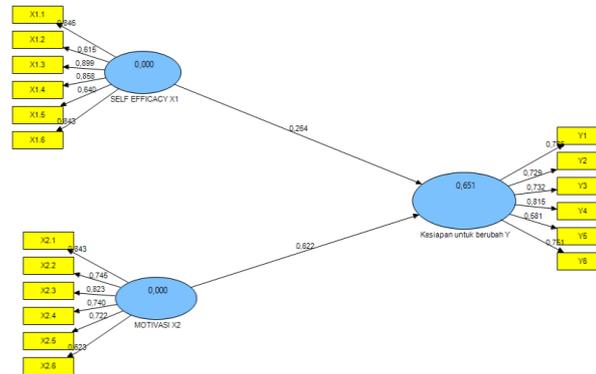


Figure 1.
Outer Model dalam PLS

Outer model measurement evaluation in Partial Least Square (PLS) is to determine the validity and reliability of indicators that measure latent variables. Validity test criteria in a study refers to the outer loading magnitude of each indicator against the latent variable. An indicator is said to have good reliability, if the outer loading value is above 0.70 Jonathan Sarwono (2014). From the results of the analysis with PLS, the results above show that the outer loading between indicators and their constructs. In this study the overall outer loading size of each indicator on the latent variable has a value above 0.7 so that the bias is stated that the indicators measure valid latent variables.

Table 1. Loading Factor of Indicator

Loading Factor of Indicator			
Variabel	Indikator	Muatan Faktor	P Value
<i>Self Efficacy (X1)</i>	<i>Magnitude (X1.1)</i>	0,845831	<0.05
	<i>Generality (X1.2)</i>	0,898605	<0.05
	<i>Strength (X1.3)</i>	0,842730	<0.05
Motivasi (X2)	Instrumen (X2.1)	0,842889	<0.05
	Valensi (X2.2)	0,822867	<0.05
	Expectation (X2.3)	0,721745	<0.05
Kesiapan untuk Berubah (Y)	Afective (Y1.1)	0,785847	<0.05
	Kognitive (Y1.2)	0,815361	<0.05
	<i>Intentional (Y1.3)</i>	0,751305	<0.05

Source: primary data 2018

Based on Table 1, it can be explained that the biggest indicator load factor on the self efficacy variable is generality with a value of 0.898605. This means that the highest level

of self efficacy of SIGARKU implementers is formed by the level of generality, namely how broadly individuals have belief in carrying out their tasks. In the variable Motivation of charge the biggest indicator factor is the instrument with a value of 0.842889. This means that, the motivation of SIGARKU executing personnel is greatest by instrument indicators, namely the level of belief that an action leads to the second result and is the individual's perception that the first level results will relate to second level. In the readiness variable to change the charge the biggest indicator factor is the cognitive aspect with a value of 0.815361. This means that the readiness to change SIGARKU executing personnel is most shaped by positive indicators, namely beliefs and thoughts in the face of change (for example about changes in benefits and losses).

Hypothesis Test

Hypothesis testing (β , γ and λ) is carried out using bootstrap resampling method developed by Geisser and Stone. The statistics used are t statistics or t tests. The results of Path Coefficient (Mean, STDEV, T-Values) in this study can be shown in table 2 as follows:

TABLE 2
Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics ((O/STERR))
MOTIVASI X2 -> Kesiapan untuk berubah Y	0,622282	0,606979	0,098060	0,098060	6,345958
SELF EFFICACY X1 -> Kesiapan untuk berubah Y	0,264331	0,277710	0,119176	0,119176	2,217985

Source: Data warpPLS 5.0

Based on table 2 above, it can be explained that:

1. Self Efficacy has a significant influence on the positive direction of readiness to change. This can be shown through the parameter coefficient for the variable self efficacy (X1) of (original sample) 0.264331 which means that there is a positive influence between self efficacy (X1) on readiness to change (Y). The relationship of self efficacy to readiness to change is significant, it can be shown by the t-statistic value of 2.217985 (t table of 5% significance = 1.96), because the value of t statistic is greater than t-table 1.96 (2, 217985 > 1.96).

Self-efficacy in this study is self-belief of a SIGARKU executive staff regarding its ability to take the necessary actions to successfully carry out a task. The self-efficacy of SIGARKU executives is shown by the high level of self-belief about the ability to finish difficult work well and find solutions to work problems faced, belief in being able to master and carry out complex work fields well, belief able to survive in the face challenges of organizational change and managing organizational change to lead to organizational success which in turn will provide a sense of belief in one's ability to deal with change so that it has an effect on good readiness to change. In this study

the results of the level of Self efficacy of SIGARKU executing personnel in all indicators are at a high level with the highest mean indicator value in generality, namely the belief in being able to master and carry out complex work fields well. In this study self-efficacy has a significant effect on the readiness to change UPN "Veteran" East Java SIGARKU executives with a positive relationship. That is, with a high level of self efficacy, it can increase the readiness to change the SIGARKU executive staff. The results of this study are relevant to previous theories and studies, several empirical studies have examined self-efficacy as a precursor to change readiness for change. Cunningham et al. (2002) show that employees with high self-efficacy have high readiness for hospital reengineering. Judge et al. (1999) examined generally self-efficacy in the context of change, and found that self-efficacy has a positive influence related to overcoming change. Self-efficacy, the perceived ability to successfully manage change provides a mediating effect on readiness for individuals (Prochaska et al. : 1997). Other research on readiness for change by Rafferty and Simons (2006) focuses on self-efficacy, trust in coworkers, logistics and support systems. Holt et al. (2007), examined employee belief, self-efficacy, suitability, management support, and personal valence. This research shows self-efficacy has a positive impact on employee readiness. It means individual will make a change effort if the results of the first attempt have the desired expectations.

2. Motivation has a significant influence with a positive direction on readiness to change. This can be shown through the parameter coefficient value for the motivation variable (X2) for (original sample) 0.622262 which means there is a positive influence between motivation (X2) on readiness to change (Y). The relationship of motivation to readiness to change is significant, it can be indicated by the value of t - Statistics of 6.345958 Significant (t table of significance 5% = 1.96), Because the value of t statistic is greater than t-table 1.96 (6,345958> 1,96).

Motivation in this study is the driving force that exists within a person to act with the choice-setting process among the forms of voluntary activity of SIGARKU executives. The level of motivation possessed by SIGARKU executives in the high category consisting of instruments is the level of one's belief that an action leads to the second result; Valence is the power of one's desire to achieve certain results and with regard to outcome preferences as seen by individuals and expectations relating to individual beliefs regarding subjective possibilities (*subjectif probability*) that a behavior will be followed by certain results. Motivation as a driver can be a stimulus in the theoretical trans model of behavior change, where the trans-theoretical model conceptualizes behavior change as the development of five stages of change (pre-contemplation, contemplation, preparation, action, and maintenance) (Prochaska et al., 1992; Norcross et al., 2011). According to Eby et al. (2000) individual readiness to change is readiness that refers to individual perceptions of certain aspects of the work environment, regarding the extent to which the organization feels ready to change. Holt et al. (2010) individual readiness to change consists of structural factors and psychological factors. Rafferty et al. (2012) also explained that in defining and measuring readiness to change, cognitive and affective aspects. Based on this understanding, motivation as an affective aspect can provide a positive influence on readiness to change. This study motivation has a significant effect on the readiness to change the UPN "Veteran" East Java SIGARKU executor with a positive relationship. That is, with a high level of motivation it can increase the readiness to change the

SIGARKU executive staff. The results of this study are relevant to previous theories and research, one of which is Rozala's (2017) research that motivation has a significant positive influence on readiness to change.

MANAGERIAL IMPLICATION

This research is expected to provide various benefits for the parties involved, including:

1. For the University of Pembangunan Nasional "Veteran" East Java organization:
 - a. The results of this study can be used as consideration and evaluation regarding self-efficacy, motivation and readiness to change along with relevant indicators in the improvement effort.
 - b. It is expected to be able to identify various obstacles / problems faced by the organization, especially regarding readiness to change as a reference for improvement and improvement of organizational readiness in the future.
 - c. Able to overcome obstacles to readiness to change SIGARKU executing staff, the organization (UPN "Veteran" East Java) can better support the implementing staff in an effort to increase readiness to change the SIGARKU executive staff.
2. For similar organizations that implement changes can be used as a comparison, so that various advantages and disadvantages can be known so that organizational improvements and development can be carried out in implementing changes. For parties of the Financial Budget System Implementers (SIGARKU), especially at UPN "Veteran" East Java:
 - a. The results of this study can be used as literature to understand the readiness to change.
 - b. Benefits in an effort to increase self-efficacy and motivation are expected to increase readiness to change
 - c. The obstacles revealed in this study can also be used as a consideration in strategies to improve readiness to change and the successful implementation of SIGARKU, especially in UPN "Veteran" East Java.
3. For academics, this research can be used to enrich knowledge and complete the literature on the effects of self-efficacy and motivation on readiness to change.

CONCLUSION

The conclusions in this study are as follows:

1. The results of this study prove that Self Efficacy has a significant influence with a positive direction on readiness to change. This means that the higher the level of self efficacy can increase the readiness to change the SIGARKU executive staff. The results of this study are relevant to previous theories and studies, several empirical studies have examined self-efficacy as a precursor to change readiness for change. Cunningham et al. (2002) show that employees with high self-efficacy have high readiness for hospital reengineering. Judge et al. (1999) examined generally self-efficacy in the context of change, and found that self-efficacy has a positive influence related to overcoming change. Self-efficacy, the perceived ability to successfully

manage change provides a mediating effect on readiness for individuals (Prochaska et al. : 1997).

2. The results of this study prove that Self Efficacy has a significant influence with a positive direction on readiness to change. That is, with a high level of motivation it can increase the readiness to change the SIGARKU executive staff. The results of this study are relevant to previous theories and research, one of which is Rozala's (2017) research that motivation has a significant positive influence on readiness to change.

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