

# The Influence of Leadership, Competence and Motivation on the Performance of Congregational Financial Management at Port Numbay Klassis

Ferdinandus Christian<sup>1</sup>, Tresya I Numberi<sup>2</sup>, Melkias Monim<sup>3</sup>, Abraham Krey<sup>4</sup>, Nancy Lidya Lolowang<sup>5</sup>

<sup>1</sup> Universitas Ottow Geissler Papua, Indonesia; tamehi68@gmail.com

<sup>2</sup> Universitas Ottow Geissler Papua, Indonesia; tamehi68@gmail.com

<sup>3</sup> Universitas Ottow Geissler Papua, Indonesia; tamehi68@gmail.com

<sup>4</sup> Universitas Ottow Geissler Papua, Indonesia; tamehi68@gmail.com

<sup>5</sup> Universitas Ottow Geissler Papua, Indonesia; tamehi68@gmail.com

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## Abstract

This study aims to analyze the influence of leadership, motivation, and competence on the performance of congregation financial management at the GKI Port Numbay Klassis. This study employed a quantitative approach with an explanatory design to investigate the impact of leadership, competence, and motivation on the performance of congregation financial managers in Klasis Port Numbay. Data were collected through surveys and interviews with 98 financial managers across 49 congregations, with cluster sampling used to represent the population. The analysis included validity, reliability, and classical assumption tests, followed by multiple regression analysis to determine each independent variable's influence on performance, individually and collectively. The research found that leadership, competence, and motivation play crucial roles in enhancing the performance of financial managers in the congregation at Klasis GKI Port Numbay. Effective leadership provides clear direction and motivation, leading to improved performance. High competence in skills, knowledge, and work attitude significantly contributes to the managers' ability to perform their tasks optimally. Additionally, strong motivation among financial managers is key to achieving set performance targets. Leadership, competence, and motivation significantly influence the performance of financial managers, highlighting their importance in ensuring efficient and effective financial management in a church setting.

## Keywords

Competence; Financial Management Performance; Leadership; Motivation

## Corresponding Author

Ferdinandus Christian

Universitas Ottow Geissler Papua, Indonesia; tamehi68@gmail.com

## 1. INTRODUCTION

The success of an organization, whether profit-oriented or non-profit, is highly dependent on the quality of its human resources (Fathoni & Muqorrobin, 2024; K. Iqbal dkk., 2023; Witjaksana dkk., 2024). Especially in the context of religious organizations such as the Evangelical Christian Church (GKI) in



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Tanah Papua, financial management is crucial to ensure transparency, accountability, and effectiveness in managing funds obtained from various sources. Good financial management not only supports the operational activities of the church but also contributes to the achievement of the church's mission in serving the congregation and the community in general. (Rasyid, 2020; Skog dkk., 2018; Sutrisno, 2020)

This study focuses on the influence of leadership, motivation, and competence on the performance of congregational financial managers at the GKI Port Numbay Klassis, a non-profit religious organization operating in Papua. Financial management is a complex task in this organization and requires high accuracy and integrity, considering that the funds managed come from the congregation and external donors. The performance of financial managers is measured by their ability to carry out tasks by the standards set by the Church institution.

In Indonesia, especially in remote areas such as Papua, the challenges in managing the finances of non-profit organizations such as churches are enormous (Wibowo dkk., 2021). Lack of internal supervision, low levels of manager competence, and minimal motivation often lead to inefficiency and non-transparency in fund management. This is a serious issue, considering the important role of religious organizations in supporting social and spiritual development in society. (Sulistiawan & Pakaya, 2024)

In the leadership theory proposed by Warren Bennis and Burt Nanus, a leader has a very influential power in determining the success of an organization or company (Meho & Christian, 2019; Rumbi & Christian, 2021). Effective leadership is the ability to mobilize all organization members to achieve a predetermined vision, ultimately creating an effective organization (Marsauli & Raharja, 2023; Pakpahan, 2022; Soraya dkk., 2022). On the other hand, Wibowo (2007) emphasizes the importance of competence as a combination of skills, knowledge, and work attitudes needed to carry out tasks well (Ainanur & Tirtayasa, 2018; Irmayanti dkk., 2020; Silvia dkk., 2019). In addition, motivation, according to Uno (2007), is a drive that can come from within or outside a person, which includes desires, hopes, and needs that influence actions (M. Iqbal & Hamid, 2019; Purnamasari & Widodo, 2018; Suryani dkk., 2021). The two-factor theory of motivation developed by Herzberg outlines that factors such as satisfaction and dissatisfaction, as well as motivators and hygiene, play an important role in determining a person's level of motivation (Sanggenafa & Christian, 2019; Sunarya, 2022). Finally, Mangkunegara (2000) stated that employee performance results from work measured in quality and quantity. This is influenced by how an employee carries out his duties by the responsibilities given. Effective leadership, competence, and appropriate motivation can produce optimal employee performance. (Dolonseda & Watung, 2020; Nugroho & Christian, 2023)

Several previous studies have examined the influence of leadership, motivation, and competence on employee performance in various sectors, including the government and private sectors (Apriani,

2009; Nababan dkk., 2020; Purwanto dkk., 2019). Amellya et al. (2022) study found that both competence and motivation have a positive and significant impact on the performance of civil servants at the Regional Financial and Asset Management Agency of Banyuasin Regency (Amellya dkk., 2022). Nawawi (2022) The study found that teacher certification positively impacts teacher competence, motivation, and welfare, and these factors, along with certification, significantly influence teacher performance (Nawawi, 2022). Kindangen et al. (2022) study found that competence, motivation, and compensation have a significant effect, both partially and simultaneously, on the performance of Village Government apparatus in SISKEUDES-based village financial management in Remboken District, Minahasa Regency. (Kindangen dkk., 2022)

Initial observations at the GKI Port Numbay Class indicated that the performance of financial managers was still less than optimal, as indicated by the lack of internal supervision from the leadership, as well as low active involvement in carrying out financial management tasks. Several financial managers also showed difficulty in preparing financial reports in accordance with established standards, which resulted in a lack of transparency in reports to the congregation and donors. This study provides a new contribution by examining the influence of leadership, motivation, and competence on the performance of financial managers in the context of religious organizations, which has not been widely studied. In addition, focusing on the GKI Port Numbay Class as the object of research provides a unique perspective on the challenges of financial management in non-profit organizations in the Papua region.

The gap in this research lies in the lack of studies that specifically link leadership, motivation, and competence to the performance of financial managers in religious organizations. Most previous studies have focused more on the government and private sectors, so a more in-depth study is needed on how these three factors play a role in the context of religious organizations such as churches. This study aims to analyze the influence of leadership, motivation, and competence on the performance of congregation financial managers at the GKI Port Numbay Class.

According to the leadership theory proposed by Warren Bennis and Burt Nanus, a leader has a significant influence in determining the success of an organization. (Meho & Christian, 2019). Effective leadership mobilizes all organization members to achieve the defined vision, which ultimately creates an effective organization. (Marsauli & Raharja, 2023; Pakpahan, 2022). On the other hand, competence is a combination of skills, knowledge, and work attitude, which is important for performing tasks well. (Ainanur & Tirtayasa, 2018; Silvia et al., 2019). Meanwhile, according to Uno (2007), motivation is the drive that comes from both within and outside the individual, encompassing desires, hopes, and needs that influence a person's actions. (M. Iqbal & Hamid, 2019; Suryani et al., 2021)

This research provides a new contribution by examining the influence of leadership, motivation, and competence on the performance of financial managers in the context of religious organizations, which has not been extensively studied before. The focus on the GKI Port Numbay Class provides a unique perspective on the challenges of financial management in non-profit organizations in Papua. The research gap lies in the lack of studies that specifically connect these three factors with the performance of financial managers in religious organizations. Most previous studies have focused more on the government and private sectors, while this research will concentrate on how leadership, motivation, and competence play a role in enhancing performance in the religious sector, particularly in churches. (Amellya et al., 2022; Nawawi, 2022; Kindangen et al., 2022)

Initial observations in the GKI Port Numbay Class indicate that the performance of the financial manager is still not optimal. This is evident from the lack of internal oversight from the leadership, as well as the low level of active involvement in the implementation of financial management tasks. Some financial managers also struggle to prepare financial reports according to the established standards, which leads to a lack of transparency in reporting to the congregation and donors.

Therefore, this study aims to analyze the influence of leadership, motivation, and competence on the performance of financial managers in the GKI Port Numbay Klasis. The contribution of this research is expected to provide new insights into the financial management of religious organizations, as well as assist other religious organizations in improving the quality of their financial management.

## **2. METHODS**

This study employs a quantitative approach with an explanatory research design aimed at explaining the relationship between independent variables, such as leadership, competence, and motivation, and the dependent variable, which is the performance of financial managers in Port Numbay Klassis. (Berry, 2018; King, 2018) The survey method was used in this research, with data collected through questionnaires distributed to respondents. This study involved all financial managers of congregations in the Port Numbay Klassis, consisting of treasurers and secretaries of congregations, with a total population of 98 individuals spread across 49 congregations in three districts.

The data collected in this research includes both qualitative and quantitative data. The qualitative data was obtained through interviews and direct observations of financial managers, providing insights into their perceptions and attitudes toward the tasks assigned to them. Meanwhile, quantitative data was collected from respondents who filled out the questionnaire, which was then analyzed to test the proposed hypotheses. The sampling technique used is cluster sampling, where samples are taken proportionally from each region, with a total of 98 respondents representing the entire population.

In data analysis, validity and reliability tests are conducted to ensure that the research instruments used truly measure the intended variables and provide consistent results (Cohen, Manion, & Morrison, 2018). Validity is assessed using construct validity tests that ensure the questionnaire accurately reflects the concept being measured, while reliability is measured using Cronbach's Alpha, which ensures the internal consistency of the items within the questionnaire. (Anam, 2018; Dzulkifli, 2013; Syafruddin dkk., 2021). In addition, classical assumption tests such as normality tests, heteroscedasticity tests, and multicollinearity tests were also conducted to ensure that the regression model used meets the necessary statistical requirements. (Lestari, 2018; Pianda, 2018; Purwanto dkk., 2019)

Multiple regression analysis is used to identify the influence of each independent variable on the performance of the financial managers of the congregation, both partially and simultaneously. This regression technique is appropriate because it aims to test the linear relationship between independent and dependent variables, as well as to determine the extent of each variable's contribution in explaining the variation in performance. (Hair et al., 2010). The results of this analysis are expected to provide a clear picture of the factors that most influence the performance of financial managers in Port Numbay Klassis.

### **3. FINDINGS AND DISCUSSION**

#### **3.1. Validity and Reliability Test**

In this study, validity and reliability tests were conducted to ensure that the instruments used to measure the variables of leadership, competence, motivation, and performance of financial managers of the congregation in Klasis GKI Port Numbay were valid and reliable. The validity test showed that all items in the questionnaire had a correlation value greater than the critical value of 0.2242 and a significance of less than 0.05, which means that all items were declared valid. For example, items in the leadership variable had a correlation value between 0.570 and 0.864, while items in the competency variable had a correlation value between 0.375 and 0.756. Similar results were found in the variables of motivation and performance of financial managers, where all items showed a significant correlation above the specified threshold. Thus, all items in the questionnaire were considered feasible for use in further analysis. The reliability test with a Cronbach Alpha value  $\geq 0.6$  also showed that this instrument was reliable, ensuring the consistency of the answers given by the respondents.

The reliability testing method uses Reliability analysis through the Cronbach Alpha method, which is measured based on the Alpha Scale ( $\alpha$ ) 0 to 1.

**Table 1.** Reliability Coefficient Index

| Interval Value | Criteria  |
|----------------|-----------|
| < 0.20         | Very Low  |
| 0.20 - 0.399   | Low       |
| 0.40 - 0.599   | Moderate  |
| 0.60 - 0.799   | High      |
| 0.80 - 1.00    | Very High |

Source: Wibowo. A.E. (2012: 53)

An instrument is said to be reliable if it has a Cronbach alpha value greater than 0.6. A value less than 0.6 is considered to have less reliability, while a value of 0.7 is acceptable, and a value above 0.8 is considered good.

**Table 2.** Leadership Reliability Testing (X1)

| Number of Statements | Cronbach Alpha | Cronbach's Alpha Output |
|----------------------|----------------|-------------------------|
| 6                    | 0.6            | 0.752                   |

Source: Data processed 2024

From the reliability level test as presented in table 4.11, in the Reliability statistics section there is a cronbach's alpha of 0.6 with 6 statement items. So the cronbach's alpha output value = 0.752 is between 0.60 and 0.799 so that the reliability level is high.

**Table 3.** Competency Reliability Testing (X2)

| Number of Statements | Cronbach Alpha | Cronbach's Alpha Output |
|----------------------|----------------|-------------------------|
| 6                    | 0.6            | 0.687                   |

Source: Data processed 2024

From the reliability level test as presented in table 4.12, in the Reliability statistics section there is a cronbach's alpha = 0.6 with 6 statement items. So the cronbach's alpha output value = 0.687 is between 0.60 and 0.799 (table 4.10) so that the reliability level is high.

**Table 4.** Motivation Reliability Testing (X3)

| Number of Items | Cronbach's Alpha | Cronbach's Alpha Output |
|-----------------|------------------|-------------------------|
| 7               | 0.6              | 0.666                   |

Source: Data processed 2024

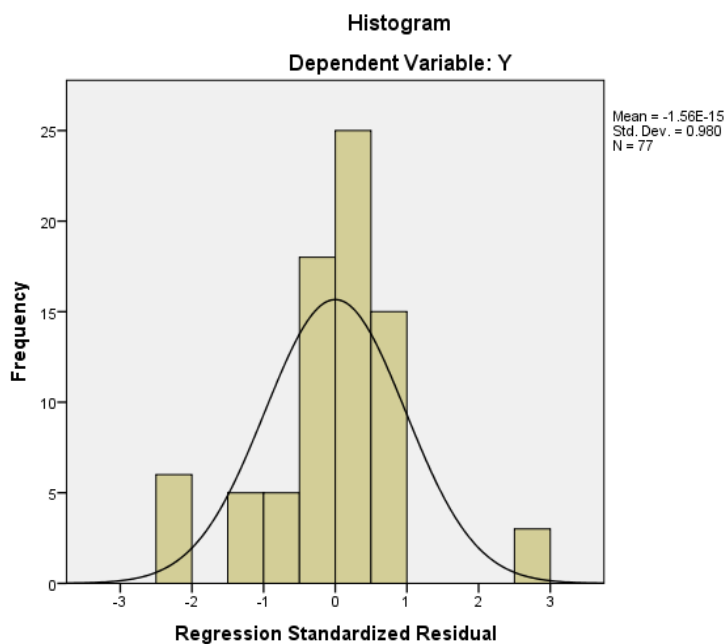
From the reliability level test as presented in table 4.13, in the reliability statistics section there is a cronbach's alpha = 0.6 with 7 statement items. So the cronbach's alpha output value = 0.666 is between 0.60 and 0.799 (table 4.10) so that the reliability level is high.

**Table 5.** Reliability Testing of Congregation Financial Management Performance (Y)

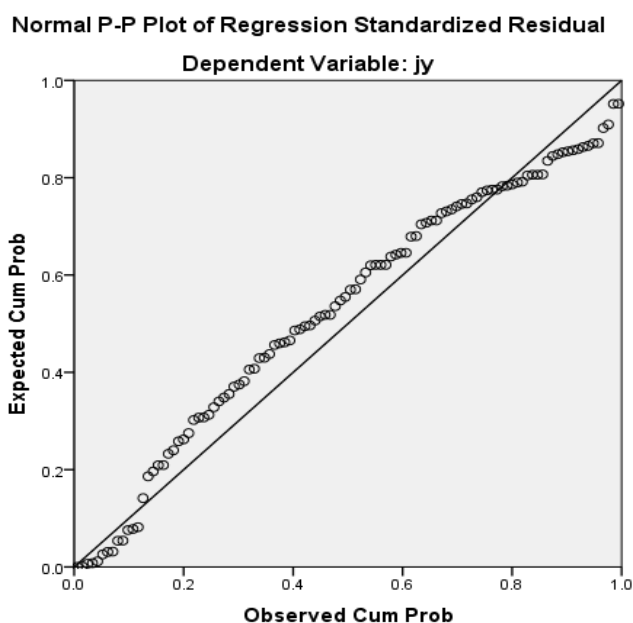
| Number of Statements | Cronbach Alpha | Cronbach's Alpha Output |
|----------------------|----------------|-------------------------|
| 5                    | 0,6            | 0,857                   |

Source: Data processed 2024

### 3.2. Classical Assumption Test



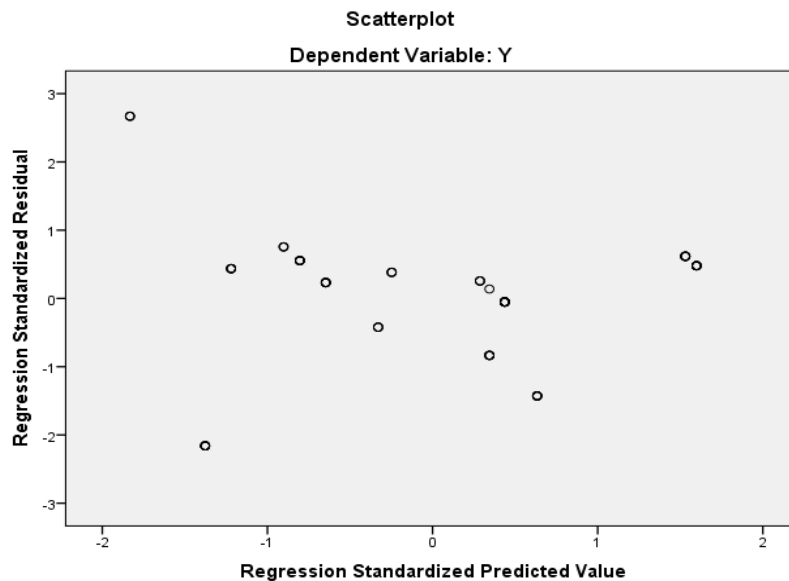
**Figure 1.** Histogram of Normality Test



**Figure 2** Normal P-P of regression standardized residual

Figure 1 shows a bell-shaped curve on the histogram, indicating that the model has a normal distribution. Figure 2's Normal P-P plot of regression standardized residuals also supports the normality assumption, with data points spreading closely around and following the diagonal line. This suggests that the model meets the normality criteria.

Detection of the presence or absence of heteroscedasticity is done by looking at the presence or absence of a certain pattern in the scatterplot graph between SRESID and ZPRED.



**Figure 3** Scatterplot Graph of Heteroscedasticity Test

Based on the analysis of Figure 3, the scatter plot shows that the data points are randomly distributed around the value of 0 without forming any specific pattern, indicating the absence of heteroskedasticity in the regression model. Therefore, the regression model is considered appropriate for predicting the performance of financial managers within the congregation based on the independent variables (Leadership, Competence, and Motivation). Furthermore, the multicollinearity test reveals that there is no multicollinearity issue, as indicated by the tolerance values greater than 0.10 and VIF values between 1 and 10, which confirms the reliability of the regression model.

**Table 6** Multicollinearity Test Results

| No | Independent Variable | Tolerance | VIF   |
|----|----------------------|-----------|-------|
| 1  | Leadership (X1)      | 0.925     | 1.082 |
| 2  | Competence (X2)      | 0.713     | 1.403 |
| 3  | Motivation (X3)      | 0.731     | 1.368 |

Source: Processed Data 2024



### 3.3. Multiple Linear Regression Analysis

**Table 7** Results of t-Test (Partial)

| Model      | Coefficients                |            |                           | t      | Sig. |
|------------|-----------------------------|------------|---------------------------|--------|------|
|            | Unstandardized Coefficients |            | Standardized Coefficients |        |      |
|            | B                           | Std. Error | Beta                      |        |      |
| (Constant) | 1.921                       | 1.997      |                           | .962   | .339 |
| 1 JX1      | .173                        | .053       | .171                      | 3.269  | .002 |
| JX2        | .263                        | .072       | .219                      | 3.674  | .000 |
| JX3        | .678                        | .050       | .797                      | 13.535 | .000 |

a. Dependent Variable: Y

The multiple linear regression analysis, conducted using SPSS 22, produced the regression equation:  $Y = 1.921 + 0.173X_1 + 0.263X_2 + 0.678X_3$ . This equation indicates the relationships between the independent variables (Leadership, Competence, and Motivation) and the dependent variable (Performance of Financial Managers). Specifically, the coefficient for Leadership (X1) is 0.173, suggesting a positive relationship, meaning that a 1-unit increase in leadership quality results in a 0.173-unit increase in performance. Similarly, the Competence variable (X2) has a regression coefficient of 0.263, indicating that improving employee competence by 1 unit leads to a 0.263-unit increase in performance. The Motivation variable (X3) has the highest coefficient at 0.678, showing a strong positive relationship, where a 1-unit increase in motivation results in a 0.678-unit rise in performance. Overall, these results suggest that improvements in leadership, competence, and motivation all contribute positively to the performance of financial managers within the congregation.

### 3.4. Hypothesis Testing

**Table 8** F Test Results

| ANOVA <sup>a</sup> |                |    |             |         |                   |
|--------------------|----------------|----|-------------|---------|-------------------|
| Model              | Sum of Squares | df | Mean Square | F       | Sig.              |
| 1 Regression       | 339.601        | 3  | 113.200     | 107.180 | .000 <sup>b</sup> |
| Residual           | 77.100         | 73 | 1.056       |         |                   |
| Total              | 416.701        | 76 |             |         |                   |

Source: Data processed 2024

The F-test results indicate that the calculated F-value (Fhitung) of 107.180 is greater than the F-table value of 2.730 at a significance level of 0.00, which is less than 0.05. This leads to the rejection of the null hypothesis (Ho) and acceptance of the alternative hypothesis (Ha), meaning that Leadership (X1), Competence (X2), and Motivation (X3) together have a significant influence on the performance of

financial managers (Y) in the Klasis GKI Port Numbay. The t-test results show that each independent variable significantly influences the dependent variable. Leadership (X1) has a t-value of 3.269 and a significance level of 0.002, indicating a significant impact on performance at 17.3%. Competence (X2) has a t-value of 3.674 and a significance level of 0.000, contributing 26.3% to the performance. Motivation (X3) exhibits the strongest influence, with a t-value of 13.535 and a significance level of 0.000, accounting for 67.8% of the variation in the financial managers' performance in the Klasis GKI Port Numbay.

### 3.5. Coefficient of Determination ( $R^2$ )

**Table 9** Results of Determination Coefficient Test

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .903 <sup>a</sup> | .815     | .807              | 1.028                      |

Source: Data processed 2024

The table shows that the linear correlation coefficient (R) between the independent variables is 0.815, indicating a strong relationship between the variables X1, X2, X3, and the dependent variable Y. The Adjusted R Square, or the coefficient of determination ( $R^2$ ), is 0.807, suggesting that 80.7% of the variation in the dependent variable Y can be explained by the independent variables X1, X2, and X3, while the remaining 19.3% is attributed to other factors not included in this research model.

### 3.6. The Influence of Leadership on the Performance of Financial Management of the GKI Port Numbay Classical Congregation

The results of the regression analysis on the first hypothesis show that Leadership has a significant effect on the Performance of the Financial Management of the GKI Port Numbay Klassis Congregation with a significance value of 0.002 and a t-count value of 3.269. Thus, H1o is rejected, and H1a is accepted. H1a, namely the Leadership Variable (X1), has a significant effect on the Performance of the Financial Management of the GKI Port Numbay Klassis Congregation (Y) by 0.173 (17.3%).

The results of the description of the respondents' responses in Table 4.2 show that the total average value of the respondents' responses for the Leadership variable (X1) is 4.48. The highest respondent response is on the indicator of the Leader being an exemplary example through integrity behavior and the values they show, with an average value of 4.84.

The results of this study are in line with research conducted by Bhartemius Prasaja, 2022, and Nurlaela Eva Puji Lestari, 2018, which states that Leadership has a significant effect on employee performance. Based on the results of the description above, where Leadership has a significant effect on the performance of employees of the Financial Management of the Port Numbay Klassis Congregation, it shows that the better the leadership in financial management in the congregation, the better the

performance of the financial management of the congregation in the Port Numbay Klassis. Based on the Descriptive analysis, the highest indicator is that the Leader becomes an exemplary example through integrity behavior and the values they show so that the performance of the financial management of the congregation is getting better; the leader must be able to be a good example and role model through integrity behavior and the values they show in congregational life.

### **3.7. The Influence of Competence on the Performance of Financial Management of the GKI Port Numbay Classical Congregation**

The results of the regression analysis of the second hypothesis show that Competence has a significant effect on the Performance of the Financial Manager of the GKI Port Numbay Klassis Congregation with a significance value of 0.000 and a t-count value of 3.674. Thus, H1o is rejected, and H1a is accepted. H1a, namely the Competence Variable (X2), has a significant effect on the Performance of the Financial Manager of the GKI Port Numbay Klassis Congregation (Y) by 0.263 (26.3%).

The results of the description of the respondents' responses in Table 4.3 show that the total average value of the respondents' responses for the Competence variable (X2) is 4.70. The highest respondent response is on the indicator that the Congregation's Financial Manager has knowledge and understands the financial management system and procedures based on the Standards set by the Klassis, and the Congregation's Financial Manager must be able to operate equipment such as computers to support completing his work with an average value of 4.77.

The results of this study are in line with research conducted by Holfian Daulat Tambun Saribu et al., 2021, Nurlaela Eva Puji Lestari, 2018 Amellya et al., 2022 which stated that Competence has a significant effect on employee performance.

Based on the results of the description above where Competence has a significant effect on the performance of employees of the Financial Management of the Port Numbay Klassis Congregation, it shows that the better the Competence possessed by a financial manager in financial management in the congregation, the better the performance of the financial management of the congregation in the Port Numbay Klassis.

Based on the Descriptive analysis, the highest indicator is that the Financial Manager of the Congregation has knowledge and understands the financial management system and procedures based on the Standards set by the Klassis, and the Financial Manager of the Congregation must be able to operate equipment such as computers to support the completion of his work. If this can be done by the financial manager of the congregation in Port Numbay Klassis, who has the knowledge and is able to operate equipment to support his work, then the performance of the financial manager of the congregation will be better. For this reason, the Synod, Klassis, and even the Congregation must always pay attention to this matter through special training activities for financial managers in the

Congregation so that they have the knowledge and are able to operate equipment such as computers, laptops, and other to support their work.

### **3.8. The Influence of Motivation on the Performance of Financial Management of the GKI Port Numbay Classical Church**

The results of the regression analysis on the third hypothesis show that Motivation has a significant effect on the Performance of the Financial Manager of the GKI Port Numbay Klassis Congregation with a significance value of 0.000 and a t-count value of 13.535. Thus, H1o is rejected, and H1a is accepted. H1a, namely the Motivation Variable (X3), has a significant effect on the Performance of the Financial Manager of the GKI Port Numbay Klassis Congregation (Y) by 0.678 (67.8%).

The results of the description of the respondents' responses in Table 4.4 show that the total average value of the respondents' responses for the Motivation variable (X3) is 4.28. The highest respondent response is on the indicator In carrying out duties as a Congregation Financial Manager, one must be able to establish cooperation and be cooperative with others, with an average value of 4.62.

The results of this study are in line with research conducted by Holfian Daulat Tambun Saribu et al., 2021, Nurlaela Eva Puji Lestari, 2018 Amellya et al., 2022 which state that motivation has a significant effect on employee performance.

Based on the results of the description above, where motivation has a significant effect on the performance of employees of the Port Numbay Klassis Congregation Financial Management, it shows that the better the employee's work motivation in managing finances in the congregation, the better the performance of the congregation's financial management in the Port Numbay Klassis.

Based on the descriptive analysis, the highest indicator is that in carrying out duties as a Congregation Financial Manager, one must be able to collaborate and cooperate with others so that the performance of the congregation's financial management is better; each financial manager in the congregation must be able to collaborate with others, be it collaborating with the Synod, Klassis, even within the congregation, especially with fellow financial managers.

### **3.9. The Influence of Leadership, Competence, and Motivation on the Performance of Congregational Financial Management**

Based on the results of the simultaneous significance test using the F test on the fourth hypothesis, as can be seen in Table 4.17, it is known that the F count value = 107.180 and the significance level is 0.000. Thus, it can be concluded that H4o is rejected and H4a is accepted. The accepted H4a is Leadership (X1), Competence (X2), and Motivation (X3), together having a significant effect on the Performance of the Congregation's Financial Managers (Y). Thus, it can be concluded that both simultaneously and partially together, Leadership Competence and Motivation have a significant effect on the performance of the Port Numbay Klassis Congregation's financial managers.

The results of this study are in line with the results of research conducted by Nurlaela Eva Puji Lestari, 2018, which states that Leadership, Competence, and Motivation both partially and simultaneously have a significant effect on employee performance (Lestari, 2018).

The results of this study indicate that in improving employee performance, especially the performance of financial managers in Port Numbay Klassis, leadership is needed that can be a role model and has high integrity; in addition, financial managers must have knowledge and understand the financial management procedure system in the Congregation in accordance with the standards that have been set both at the Synod and Klassis levels and must also be able to operate equipment such as computers, laptops to support their work.

The results of this research successfully answer the questions posed in the introduction, namely the influence of leadership, competence, and motivation on the performance of financial managers. (Giantoro dkk., 2019; Malik dkk., 2021; Pasaribu dkk., 2022; Wardiana & Hermanto, 2019a, 2019b) Multiple linear regression analysis shows that all three independent variables have a significant positive effect on performance, with motivation having the largest impact. This aligns with the research objective of exploring that relationship. The results of this study align with several previous studies, such as those conducted by Bhartemius Prasaja (2022) and Holfian Daulat Tambun Saribu et al. (2021), which found that leadership and competence significantly influence employee performance. However, this research also shows that motivation has the greatest influence, which may differ from other studies that place leadership as the main factor (Apriani, 2009; Pianda, 2018; Prasaja, 2022).

The findings of this research provide significant practical implications for the financial management of congregations. For example, the development of competencies through training and increased motivation will have a substantial impact on the performance of financial managers. The theoretical implication is that leadership theory, competence, and motivation can be relied upon to explain performance variables in the context of church financial management.

The research results support the initial hypothesis, which states that leadership, competence, and motivation significantly influence the performance of financial managers. The results of the t-test indicate that all three variables have a strong significance on performance, which means the null hypothesis is rejected and the alternative hypothesis is accepted.

#### **4. CONCLUSION**

The conclusion of this research indicates that leadership, competence, and motivation significantly influence the performance of financial managers in the GKI Port Numbay Klassis. Effective leadership, adequate competence in financial management, and strong motivation play a crucial role in enhancing performance. This finding emphasizes the importance of developing these three aspects to create

efficient and effective financial managers in the church environment. This research contributes to the literature on nonprofit organization management but is limited to the context of this church. Future studies are recommended to expand the research subjects and add other relevant variables.

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