The Ability To Use Technology On ASN Performance Moderated By WFH During The Pandemic

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Abstract.
COVID19 has changed many work arrangements and cultures such as Work From Home (WFH). The government enforces a policy for all State Civil Apparatus (ASN) to work from home. The purpose of this study was to determine the ability to understand and use technology during the pandemic which was moderated by WFH in increasing the performance of the ASN in Kepahiang Regency during the COVID 19 pandemic. This study used a quantitative descriptive analysis method with multiple regression methods, namely to provide an overview about the ability to understand and use technology on the performance of ASN which is moderated by work from home. The population in this study was 145 civil servants in the government of Kepahiang Regency. Samples were taken as many as 90 ASN who had filled out the questionnaire correctly and completely. The results showed that there was an increase in the value of R Square by 0.705 (0.714-0.009) or an increase in the effect before and after WFH by 70.5%. This means that the performance of ASN (Y) has increased after the government in Kepahiang Regency implemented the policy of the head ASNto work at home during the pandemic. Prior to the policy for the WFH by the government,the performance of ASN only 9%. With the moderating variable (Work From Home) can strengthen the influence of the variable Ability to understand and use (X1) on the performance of ASN (Y). So it can be concluded that the "Hypothesis is Accepted" so that it can be said that the existence of a moderating variable or Work From Home (WFH) can strengthen or increase the influence of the ASN Performance variable (Y) in the Kepahiang Regency Government.

Keywords: *Ability, Technology, Work From Home, Performance*

I. INTRODUCTION

Technological developments and changes in community culture from the pandemic to the post-pandemic era, where organizations limit the scale or Enforcement of Micro-Based Community Activity Restrictions (PPKM). Activity restrictions are carried out to avoid the attack of the corona virus and as an effort to minimize the spread of COVID-19. At a press conference on March 15, 2020,

President Joko Widodo appealed to the public to work, study, and worship at home [5]. As an effort to reduce the spread of the SARS-Cov-2 virus, the government implements social distancing by limiting visits to crowded places and direct contact with other people, one of which is the method *Work from Home*[11]. The implementation of Work from Home for companies and government agencies during the COVID-19 pandemic, still requires adjustments to behavior and work environment. There are differences in the behavior of employees when working from home, such as increased creativity and productivity when working from home, or there is no difference between working at home and at work, and or decreased work productivity due to limited facilities due to working at home[12] . One of the professions that implements *Work from Home (WFH)* during the COVID-19 pandemic is the State Civil Apparatus. Environmental changes caused by pandemics also change human behavior. In the implementation of WFH, even though they both carry out work activities, the implementation is different from working directly at the workplace. These differences may affect the level of performance. Even though they are currently in the COVID-19 pandemic, ASN in various regions are still trying to improve their performance.

The performance of ASN in the public sector uses information systems when they need and retrieve information and prepare reports to management and financial reports to outside parties. ASN in finance and treasury design information systems when they work using a chart of accounts, so that an information system design is formed that contains all forms of reports and information about the state of the company which ultimately makes it easier for company stakeholders to control the company. The introduction and understanding of computers in the world of work makes information systems very important for the accounting profession. *Work from Home (WFH)* has an effect on the implementation of accountants. However, with advances in technology and information, the implementation of accountants can be done by working remotely or known as *remote accounts*. In practice, the *remote account*. has advantages such as,reducing travel costs resulting in significant savings, allowing more coverage when there is competition in terms of volume and time priority, and expanded use of specialists. In addition to having advantages, *remote accounts* also has weaknesses including, direct observation that is irreplaceable, difficulties in establishing relationships with colleagues, and the lack of direct interaction between users and users of financial statements [9].

Ashal (2020) stated that there are many factors that influence the implementation of *Work from Home (WFH*) which can affect employee performance such as the completeness of work and communication tools, lack of coordination, environmental disturbances at home, and so on [2]. The performance of the accounting field is influenced by various factors. From previous research, it can be seen that the factors that influence performance include community culture culture ,

organizational, technology and information systems, organizational commitment, motivation and so on. According to Larkin in Trisnaningsih and Zahrotul Jannah [14,15] performance can be measured by four personality dimensions, namely ability, professional commitment, motivation, and job satisfaction. Information Technology has a significant and significant effect on performance [1].

Information technology that is developing so rapidly today has an impact on people's lives. Almost all fields have taken advantage of advances in information technology in their activities. The use of information technology makes business activities effective and efficient because business people can obtain information quickly and at relatively low costs. The development of technology, especially in the field of computers, has an impact on the information system run by a company where the accounting information system then develops into a technology-based accounting information system. With the progress that has been achieved in the field of accounting concerning technology-based accounting information systems in producing financial reports. A computer is a multi-purpose electronic device that can receive input data, process data, store programs, and the results of data processing (information), present information, whose work is controlled by stored programs and works automatically.

Communication technology or telecommunications technology consists of systems and equipment electromagnetic for communicating over long distances. With the combination of technology computer and telecommunications technology, people can go online on the internet [13]. Information Technology has a significant and significant effect on performance [1]. Galung stated that IT deficiencies or deficiencies that had never been reported before are now in the spotlight and become targets for evaluation and improvement[6], also stated that the results of the study indicate that IT deficiencies or deficiencies and errors in recording are more common in companies where there is an IT deficiency. [5]. Esya said that the complexity of the information technology (IT) environment of the auditor's client recently necessitated further responsibility on the part of the auditor to detect inherent risk[3], control risk and fraud, the CEOs report of six international accounting firms that they do not feel the risk detection effort currently appropriate [3]. Fleenor also said that the increasingly widespread use of technology makes it difficult for auditors to find crimes [4]. Tanriverdi in Gautama said that audit risk related to the IT environment is integrated with the internal control system [7].

Paul Gilster first put forward the term digital *literacy in* his book of the same title [17]. He stated that digital literacy is the ability to use technology and information from digital devices effectively and efficiently in various contexts such as academics, careers and everyday life. Gilster's opinion seems to simplify digital media which actually consists of various forms of information at once such as sound, text and images. Therefore Eshet (2002) emphasizes that digital literacy should be more than

the ability to use various digital resources effectively. Digital literacy is also a certain way of thinking. In this case, the researcher observes how far the ability of the State Civil Apparatus (ASN) in Kepahiang Regency can understand and use digital work tools in working during a pandemic. Digital literacy plays an active role in efficiency and effectiveness in work. Where during WFH, all ASN work through digital media from home to work.

The use of technology this is a transformation of work culture from face-to-face to remote working (WFH). This organizational culture also refers to a unified system of shared meanings held by members that distinguishes the organization from other organizations [7]. This system of shared meaning, when examined more closely, is a set of characteristics key valued by the organization. Culture in the organization includes shared beliefs, shared values of life, behavioral norms and assumptions that are accepted and explicitly manifested throughout the organization. As is the case with the effects of WFH that have changed organizational culture, such as shaking hands has been prohibited by the government, previously not using masks, after WFH all employees wore masks covering the nose to the chin.distance is Talking Also limited. Things like this have changed the work culture and cultural norms. Cultural norms are very important because they can explain why two companies with the same formal management control system vary in terms of actual control. Culture usually doesn't change over the years. Certain practices have even become rituals that are executed automatically. Attempts to change the rules are always met with resistance, and the larger and longer an organization is, the greater the resistance.

Attribution theory was developed by Fritz Heider who argues that a person's behavior is determined by a combination of internal and external forces. Where internal forces are factors that come from within a person, for example the ability to understand and accept the technology used during WFH. Meanwhile, external forces are factors that come from outside, for example technology such as software and the internet which is used as a connecting tool when working remotely (WFH). Attribution theory studies the process of how a person interprets the reasons or causes of his behavior. study Tissues attribution theory in observing the behavior of ASN performance which is influenced by work ability and the technology information used is moderated by WFH in improving ASN performance in the Kepahiang District Government. The purpose of this study was to determine the ability to understand and use technology during the pandemic which was moderated by WFH in increasing the performance of the ASN in Kepahiang Regency during the COVID 19 pandemic.

II. METHODS

This study uses a quantitative descriptive analysis method with multiple regression methods, namely to provide an overview of the ability to understand and use technology on ASN performance moderated by work from home. The population

in this study is Apparatus theCivil State (ASN) in the SKPDGovernment of theRegency Kepahiang Which consists of;

1. Regional Secretariat of Kepahiang Regency, Bengkulu Province.
2. Regional offices as elements of the implementation of the Government of Kepahiang Regency, Bengkulu Province.
3. Technical bodies and institutions within Kepahiang Regency as supporting elements.
4. Inspectorate of Kepahiang Regency as a supervisory element for local government administration.

The reason for choosing an agency in Kepahiang Regency as the population in this study was based on several considerations, first wanting to know the extent of the influence of the ability to understand and use technology during a pandemic on ASN performance moderated by work from home, secondly on the basis of ease of obtaining data, thirdly the available time. and reduced costs in carrying out research. The sampling technique used is *purposive sampling* , which is to determine the sample with certain criteria. The samples in this study were echelon III officials (Secretary/Head of Division/Head of Division) and echelon IV officials (Head ofSubdivision/Kasi). The reason for selecting the sample is that they have understood the main tasks and functions, and are considered to have the competence to provide the required information. The type of data used in this study is primary data, namely data obtained directly from research respondents (bengkulu City government agency staff).

The data collection tool in this research is a questionnaire compiled based on definitions operational. The answer choice criteria in the questionnaire use a scale Likert with an interval score of 1 to 5. The respondents' answer choice criteria, namely: (1) Strongly Disagree, (2) Disagree, (3) Moderately Agree, (4) Agree, and (5) Strongly agree. Data collection tools consist of: (1) a questionnaire to measure all variables consisting of 12 question items on each variable.The data analysis method in this study consisted of two, namely: descriptive analysis and statistical analysis inferential. Descriptive statistical analysis method is an analysis in the form of a description of the perception of variables research that are described according to conditions and reality (Singarimbun & Efendi, 2006). Descriptive analysis in this study aims to describe respondents' responses to the variables in the study.statistical data analysis Inferential consists of several stages, (1) data quality test, (2) multiple regression analysis, (3) hypothesis testing.

III. RESULT AND DISCUSSION

Data collection in this study was carried out by distributing research questionnaires to respondents. The questionnaire that was distributed aimed to measure the research variables, namely, Organizational Culture, Technology used by

ASN and the performance of staff in Kepahiang Regency Government agencies. The distribution of the questionnaires was carried out by handing them directly to the respondents when data collection was carried out and depositing them in the government agencies of Kepahiang Regency. Questionnaires that were deposited were taken back after a period of one week.

The time required for distributing questionnaires in this study was one week, from September 18, 2020 to September 30, 2020. The questionnaires were distributed as many as 145 copies which were adjusted to the number of Agencies in the Bengkulu Kepahiang Government as research objectives, which were 26 agencies. The number of questionnaires distributed is also based on information from the relevant agency staff who can fill out the questionnaire. The description of the distribution and return of the questionnaires is as shown in the following table:

Table 1. Data on Questionnaire Distribution and Returns

Overview of Questionnaires	Number of
Questionnaires distributed to Echelon 3 and 4 respondents	145
Questionnaires that did not return were not returned	21
Questionnaires returned but incomplete	21
Questionnaires damaged	8
Questionnaires that can be processed	95

Source: primary Data Processing, 2021

Questionnaires were included in the data analysis is completed questionnaires and meet the criteria, so the questionnaires were analyzed in this study were 95 questionnaires. The questionnaires came from 26 Kepahiang District Government agencies. Respondents in this study were echelon III and echelon IV officials in the budget and sectors treasury at the Kepahiang Regency Government agencies. The description of the results of the distribution analysis of the distribution and return of questionnaires at the Kepahiang Regency Government agencies is as shown in the following table.

Overview of Respondents

Respondents in this study came from Civil Servants at the Echelon IIIand level Echelon level IV level who worked in the budget and sectors treasury in the Kepahiang Regency Government agencies as many as 95 people. The characteristics of respondents in this study can be seen in the following table;

Table 2. Characteristics of Respondents Research

Category	Total (person)	Percentage (%)	Category	Total (person)	Percentage (%)

Gender a. male b. Women	45 50	47.36 52.63	**Education** a. Accounting and anagement b. technique c. Law and Social d. Others	45 10 35 5	0.47 0.10 0.36 0.05
Age a. 20-40 Years b. >Years	4040 55	42.10 57.89	**Group** a. Group III b. Group IV	43 94	0.57 0.42
Last Education a. a. Diploma D3 b. Bachelor (S1) c. S2 d. S3	5 45 35 10	0.05 0.47 0.36 0.10	**Length of Work** a. 1-5 Years b. 6-10 Years c. 11-15 Years d. 16-20 Years e. >21 Year	43 12 13 33 35	0.21 0.26 0.21 0.16 0.16

Source: Primary Data Processing Results, 2021

Instrument Validity Test The

Research data obtained from 95 respondents was first tested for validity construction. Testing the validity of the instruments of each variable in this study using *software* IBM SPSS Statistics 22. The results of the validity test of the Ability to understand and use Technology instruments, WFH instruments, and Kepahiang District ASN Performance instruments can be seen in the following table;

Table 3. Validity of instruments Ability to understand and use

Items	*Pearson Correlation*	Description
Ability to understand		
1. I quickly adapt and interact with the work environment.	0.357	Valid
2. In my work I can concentrate well.	0.255	Valid
3. Accuracy is very necessary in my work.	0.572	Valid
4. I work well with co-workers in completing work together	0.555	Valid
5. I do the work given by my boss neatly and thoroughly.	0.561	Valid

6. I think quickly in solving work problems	0.528	Valid
Using Technology		
7. Trying to keep up with existing trends and developments	0.572	Valid
8. Have a broad knowledge base about technological sophistication	0.505	Valid
9. The use of technology can make my task complete faster	0.496	Valid
10. All technology systems owned by employees are integrated with each other	0.471	Valid
11. The technology system used provides convenience between employees in the network	0.727	Valid
12. The technology system provides convenience between agencies in the network	0.624	Valid

Source: output SPSS(processing primary data, 2021)

Based on the data above, it shows that each item of the Ability to understand and use technology instrument has a *Pearson correlation of* more than 0.2028 (r table) and the calculation results show a significance of less than 0.05. This shows that each statement item in the Ability to understand and use Technology instrument meets the valid criteria.

Table 4. Validity of the WFH instrument

Item	*Pearson Correlation*	Description
Ability to understand		
1. The work I have done has reached the target when WFH is	0.678	Valid
2. I have good work quality when WFH is	0.912	Valid
3. With the experience I have, I have more control over the field of work what I do when WFH is	0.880	Valid
4. I am able to complete work according to the time specified when WFH is	0.533	Valid
5. I never delay work when WFH is	0.713	Valid
6. I am able to communicate well with co-workers when WFH is	0.713	Valid

7. I have apply work discipline when WFH	0,907	Valid
8. I am able to work consistently when WFH	0,628	Valid
9. The work I have done has reached the target when WFH	0,412	Valid
10. I have good work quality when WFH	0,412	Valid
11. I have never been absent in work without reason when WFH	0.766	Valid
12. I was able to follow the rules in the current organization of the WFH	0.599	Valid

Source: output SPSS(pengprocessed primary data, 2021)

Based on the data above, it shows that each item of the WFH instrument has a *Pearson correlation of* more than 0.2028 (r table) and the results of the calculation show a significance of less than 0.05. This shows that each statement item in the Ability to understand and use Technology instrument meets the valid criteria.

Table 5. Validity of ASN Performance Instruments

Item	*Pearson Correlation*	Description
Quality		
1. I am able to complete every job as a lecturer or structural official	0.649	Valid
2. I work according to procedures and schedules	0.719	Valid
3. I always improve the quality of the work of officials structural assigned to me	0.465	Valid
4. I perform my duties as a official structural well	0.666	Valid
5. The work given by my organization is done carefully	0.799	Valid
6. I am able to complete every job as a lecturer or structural official	0.790	Valid
Quantity		
7. I arrive on time	0.702	Valid
8. I can achieve and complete the targets assigned to me	0.704	Valid
9. I complete work as a officer structural on time	0.752	Valid

10. The results of my work as a officer are structural in accordance with organizational quality standards	0.412	Valid
11. I am able to work closely with all employees who become officer structural rail	0.766	Valid
I am able to take the initiative in working	0.599	Valid

Source: output SPSS(processing primary data, 2021)

Based on the data above shows that each item of the ASN Performance instrument has a *Pearson correlation of* more than 0.2028 (r table) and the results show that significance less than 0.05. This shows that each statement item in the ASN Performance instrument meets the valid criteria.

Validity Test Reliability Instrument

Research instruments that meet the valid criteria are then tested for reliability. Reliability test aims to measure the accuracy, precision or accuracy shown by the research instrument. The instrument reliability test in this study used instrument reliability calculated using the formula *Cronbach's Alpha* with the help of the IBM SPSS Statistics 22 program which can be seen in the following table;

Table 6. Instrument reliability test results

Cronbach's Alpha	N of Items
,888	36

Source: Output SPSS(processing primary data, 2021)

Based on the above, it can be obtained that all of the items in question are reliable. It is proven that if R count > R table (0,888>0,202)

Multiple Linear Regression Test

The test results are used to determine the effect of the independent variable on the dependent variable. These results were conducted to determine the **effect of the** variable Ability to understand and use (X1) on the performance of ASN (Y). The magnitude of the influence between the X1 and Y variables can be seen in the table **R Square** below;

Table 7. Test Results of the Effect of Understanding Ability (X1) on ASN Performance Variables (Y)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,092[a]	,009	-,005	4,226

a. Predictors: (Constant), Ability to Use Technology

Source: *Output* SPSS(processing primary data, 2021)

The effect of Ability to Use Technology (X1) on ASN Performance (X2) is 0.009 or 9%. The remaining 91% is influenced by other variables. This means that there are

many other factors that can improve the performance of ASN in the Government of Kepahiang Regency, Bengkulu Province.

Furthermore, the effect of the X1 variable on the Y variable was tested after being moderated by the WFHvariable *(Work From Home)*. These results can be seen in the following table;

Table 8. Test Results of the Effect of Understanding Ability (X1) on ASN Performance Variables (Y) after being moderated by work from home (WFH)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,861[a]	,741	,730	2,190

a. Predictors: (Constant), Ability to Use Technology

Source: *Output* SPSS(processing primary data, 2021)

An increase in the value of R Square by 0.705 (0.714-0.009) or an increase in influence before and after WFH by 70.5%. This means that the performance of ASN (Y) has increased after the government in Kepahiang Regency implemented the policy of the head ASN to work at home during the pandemic. Prior to the policy for the WFH by the government,the performance of ASN only 9%. With the moderating variable (*Work From Home)* can strengthen the influence of the variable Ability to understand and use (X1) on the performance of ASN (Y).

Hypothesis Testing The

Results of the t-test were used to determine the effect of each independent variable on the dependent variable. The results of the t-test analysis to answer the research hypotheses that have been prepared. The hypothesis tested in this study are as follows:

H_1: The ability to understand and use positive and significant impact on the Performance of ASN County Government Kepahiang

H_2: Work From Home (WFH) positive and significant impact on the Performance of ASN County Government Kepahiang

With test criteria: If the probability value (sig) is less than α =0,05 or the t acount value is more than the t-value table with α =0,05 1.66 then the hypothesis is accepted. The results of the hypothesis test can be seen in the table below;

Table 9. Test Results Hypothesis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-214.863			-3.850,	000

	Capability Using Technology	4.882	1.219	3.589		4.004,000
	WFH,	5.038	1.093	4.650	4.609	000
	KT * WFH	-,	091,024	-4.780	-3.792,	000
a. Dependent Variable: ASN Performance						

Source: Output SPSS(processing primary data, 2021)

The t test results based on the results of multiple regression analysis show that the variable is Ability to Use Technology t_{count} equal to 4.004over t_{table} = 1.66 with sig 0,000 less α =0,05. This shows that the hypothesis is accepted, so the Ability to Use Technology (X1) on ASN Performance (Y) in the Kepahiang District Government. Furthermore, Work From Home (WFH) has a positive and significant effect on the performance of ASN in the Kepahiang Regency Government. It is shown from the analysis of the of 4.609 more than t table= 1.66 with a significance of less than α =0,05

Based on the results of multiple linear regression, it can be concluded that the "Hypothesis is Accepted" so that it can be said that the existence of a moderating variable or *Work From Home (WFH)* can strengthen or increase the influence of the ASN Performance variable (Y) in the Kepahiang Regency Government.

IV. CONCLUSION

The implementation of Work from Home for companies and government agencies during the COVID-19 pandemic, still requires adjustments to behavior and work environment. There are differences in the behavior of employees when working from home, such as increased creativity and productivity when working from home, or there is no difference between working at home and at work, and or decreased work productivity due to limited facilities due to working at home. Environmental changes caused by pandemics also change human behavior. In the implementation of WFH, even though they both carry out work activities, the implementation is different from working directly at the workplace. These differences may affect the level of performance. Even though they are currently in the COVID-19 pandemic, ASN in various regions are still trying to improve their performance. Attribution theory studies the process of how a person interprets the reasons or causes of his behavior.

This study uses attribution theory in observing the behavior of ASN performance which is influenced by work ability and the technology information used is moderated by WFH in improving ASN performance in the Kepahiang Regency Government. This theory has been proven that there are differences in behavior experienced by ASN in Kepahiang Regency, changes in behavior occur when there is *work from home (WFH).* Where the ASN, especially in Kepahiang District,

experienced an increase in work after working at home (WFH). Ability to Use Technology (X1) on the Performance of ASN (Y) in the Government of Kepahiang Regency. Furthermore, Work From Home (WFH) has a positive and significant effect on the performance of ASN in the Kepahiang Regency Government. This is shown from the results of the analysis of the value t of 4.609 more than t table= 1.66 with a significance of less than α =0,05. *Work From Home (WFH)* can strengthen or increase the influence of the ASN Performance variable (Y) in the Kepahiang Regency Government.

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