The Effect Of Hard Skills And Soft Skills On Treasurer Performance With Motivation As A Moderation Variable

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Article Info	ABSTRACT
Keywords: Treasurer Performance, Hard skills, Soft skills, Motivation Work	Study This aim analyzes the influence of hard skills and soft skills on performance treasurer with motivation. Work as variable moderator at the Pompengan River Regional Center Jenberang. Study This used 90 samples consisting of treasurer at the Pompengan River Regional Center Jeneberang, selected using a random sampling technique. Data was collected through later questionnaire analysis using multiple linear regression and moderated regression analysis (MRA). Research results show that hard skills and soft skills have a positive influence on the performance of a treasurer. Apart from that, motivation Work moderates (strengthens) the influence of hard and soft skills on performance treasurer. Implications study: Improving the treasurer's hard and soft skills through training, development, and guard motivation is essential. Work treasurer through giving rewards, recognition, and opportunities to develop a career.
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INTRODUCTION

Performance results from Working in a way that results in quantity and quality. Employees operate tasks based on insufficient answers (Mangkunegara, 2010). So, it can be defined that the performance of a treasurer's expenditure can be measured in quantity and quality. Evaluation of performance Work executed based on aspect-time, so that will be assessed is achievements realized at that time this (current performance) and capable capabilities repaired For the time will come. Evaluation performance Work done Because of several things (Mangkunegara, 2010), for looking after capacity work, determining needs will training, reasons for development career, and basics For increase position is a primary factor to be reason implementation performance Work.

Treasurer Expenditure is Official The State Treasury plays a vital role in work units, especially in implementing transaction finance to third parties. Treasurer expenditures are their obligation as cutter/picker tax. This is regulated in Law No.28 of 2007, which is changed third Law No. 6 of 1983 Concerning General Provisions and Tax Procedures (KUP, Law No. 36 of 2008, which is changed fourth Law No. 7 of 1983 concerning Income Tax (PPh) and

Law no. 42 of 2009 which changes third Law no. 8 of 1983 concerning Value Added Tax and Tax on Sales of Luxury Goods (VAT and PPnBM).

Tax is part of the country's primary income from one source, and the success of levying tax not only depends on the policy government but also includes the role of various parties, including treasurer expenditure. Treasurer expenditure alone does not have a significant answer in management and reporting finance, nor does it levy taxes for the success of government programs. One of the government programs whose funding originates from levy tax is national development, which is a government effort to realize the objective of the Indonesian nation (Indonesia Treasure Review, 2019).

The government has published Minister of Finance Regulation (PMK) No. 64 of 2013 related to the mechanism Supervision To Withholding / Collection and Payment of Taxes Made by the Treasurer Expenditure Unit Work Regional Apparatus / Regional General Treasurer's Power with objective treasurer expenditure can reach results good performance in carry out all over obligation taxation as cutter/picker tax.

The phenomenon in treasurers' expenditure discovered by the BPK RI in 2022, namely tax income and tax increase mark, indicated insufficient deposit. The main thing is to be attentive to research. This is the level of competencies treasurer expenditure possesses in understanding levies and reporting tax rules. Based on the BPK report for 2022, he found that Income Tax Article 21 and Article 4 Paragraph 2 indicated insufficient deposit amounting to Rp. 2,217,649,674,- . (LKPP BPK RI, 2022).

With objective interests and space scope work, treasurer mandatory expenses are of own capability. For carrying out, there is not quite enough answer with good performance. On implementing assigned tasks, the necessary basis for the Treasurer Expenditure is understanding and knowing policies about management APBN finances, state treasury, and technical operational policies. Treasurer expenditures have essential functions and duties in management finance and must have the required capabilities to manage the party finance area. Some conditions lifted treasurer by Minister of Finance Regulation 162/PMK.05/2013 concerning not having enough responsibility and position treasurer to the APBN Work Unit, namely having Certificate (BNT) Treasurer. That means having a definition of adequate competency and accounting about treasury so that expected functions and duties can be accomplished effectively (Andhayani, 2015).

Study This refers to research conducted by Kende (2022), who examined the Analysis of factors that influence treasurer performance in Village Management (Case Study in Sopai District Regency . North Toraja). What is the different study? This study was previously located on the use of Hard skill variables (Competency, Knowledge Knowledge, and Technology) and Soft skills (Ethics and Integrity). Motivation is used as variable moderation that controls linkages between independent and dependent factors in framework work, influencing intensity and direction impact. (Bahasoan et al., 2023).

A vital factor that impacts performance is competency (Hard skills). In the assessment process, performance will be more objective and able to give a response if based on standard competence. Competence is fundamental; you have someone whose abilities differ from those who only have average or regular ability (Mangkunegara, 2010). Competence is the

abilities and characteristics possessed by a person employee, in the form of knowledge, skills, and attitudes required behavior in an implementation task position (PP No. 101 of 2000).

Other factors influencing performance treasurer expenditure are: Where are the soft skills? The theory, according to Hamida (2012), states that "Soft skills can observed through showing off work, like ability speaking that reflects ideas and information, or explain something topic with straightforward, easy in understand topic yet known, capable interact and work in a way cooperative in group. If somebody has mastery of Good soft skills, so can seen with reflect surpassing capabilities from capacity as power Work.

Furthermore, another influencing factor in performance treasurer expenditure is the motivation role as the entire process of providing a working motive to subordinates so that they Want to Work in a way sincere to achieve objective organization with efficiency and economical (Mangkunegara, 2017)

Frequent problems found at the Pompengan River Region Headquarters Jeneber, namely the treasurer expenditure, which has been carrying out the disbursement process budget shopping procurement goods and services, found obstacles to the collection and reporting process tax. There is a mistake related to account taxes and code-type deposits that give rise to tariff taxes that are not appropriate and result in loss to countries and parties' third or provider service. In the reporting process, problems with the late tax input process are caused by Errors and invoices taxes scattered to the treasury expenditure, giving rise to penalty warnings and refined from the office service tax Pratama Directorate Tax General. Treasurer expenses are not competent in using the application Ebupot (Electronic evidence cut) Directorate Tax General p. This can also be detrimental to the state and parties' third or provider service.

RESEARCH METHOD

For research purposes, this is hypothesis testing. Hypothesis testing, namely, to test the explanatory hypothesis , influences the variable independent to dependent on the existing variable. Develop moderation based on theory and research related to the topic research and test it based on the technique analysis used. Type of study This is a study causative (causative), namely, To know how significant the influence of hard skills (X1) and soft skills (X2) on performance treasurer (Y) with motivation (Z) as variable moderation.

Study This uses the primary data obtained by distributing a list of questions (questionnaire) to respondents. The data type used nature quantitative, which is a form of giving a score for each respondent based on determined indicator variables. The questionnaire was arranged based on the variables determined with several alternative answers, so the questionnaire's nature was closed. Study This uses a questionnaire based on a reference questionnaire from previous research.

For measuring instrument research, researchers use the Likert scale. A Likert scale was used To measure the attitude, opinion, and perception of a person or a group of people about a social phenomenon (Sugiyono, 2017, p. 158). Data collection in research This uses a questionnaire For measure variables study with a compiled list of questions in a way systematic and constitutive combined with development questionnaires in previous studies.

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The respondents' questionnaires will then be measured using a distribution score on the Likert scale. Sugiyono (2017:158) states that the division weight score is measured with a Likert scale 1 for a Strongly Disagree (STS) answer. Score 2 for answer Disagree (S). Score 3 for answer Disagree (KS). Score 4 for answer Agree (S). Score 5 for Very answer (SS)

The validity test used is a valid instrument or not in the questionnaire. Something tool measuring is valid if one can answer carefully about the measured variable. A questionnaire is said to be valid if questions on the questionnaire can disclose something that will be measured by a questionnaire (Ghozali, 2018, p. 152). A questionnaire is considered valid if the Pearson Correlation value exceeds 0.3. Calculation of validity tests This is used with the help of the Statistical Package for the Social Science (SPSS) software. The validity test is done with item analysis, where every value obtained For each item is correlated with the total value of all an item variable.

The reliability test is done to show consistency, such as measuring something that measures the same subject; if the measurement results show relative results to the same subject a few times, then the tool measuring can be said to be reliable. Something tool measuring can be reliable If it shows Mark Cronbach alpha more significant than 0.60 (Ghozali, 2018, p. 152)—statistical techniques used For testing the coefficient Cronbach alpha with SPSS software assistance. Some tool measurements can be reliable if they show that the mark Cronbach alpha is more significant than 0.6.

Autocorrelation test is done: A linear regression model exists, and a correlation exists between residuals (error bully) of something period to period others (Ghozali, 2018, p. 111). A good regression model is free from autocorrelation or correlation serial. To detect There is no autocorrelation, Durbin-Watson testing was with provision as following :
a) DW numbers below -2 exist autocorrelation positive.
b) DW numbers below -2 to +2, mean No There is autocorrelation.
c) The DW numbers below +2 are meaningful. There is a negative autocorrelation.

Sunyoto (2016:92) explains that the normality test is done to test variable data free (X) and variable data bound (Y) in the equation; the resulting regression, whether normally distributed or distributed, is abnormal. Equality regression is good if it has variable data free and variable data bound normally distributed or close to normal. This can be known for test normality from the appearance average probability plot graph (PP Plot Test) and histogram graph. If the data spreads around the diagonal and follows the direction of the diagonal line, then the regression model fulfills the normality assumption. The histogram shows that the residuals are usually distributed in a shaped pattern with no deviation to the right or left (Ghozali, 2018, p. 137).

Multicollinearity test aims: To test whether the correlation between variable free (independent) exists in the regression model. A good 52 regression model should Correlate variables independently (Ghozali, 2018, p. 107). If a correlation occurs, then it is named as a multicollinearity problem. A multicollinearity test was done to see the Tolerance Value and VIF (Variance Inflation Factor) with assistance from the IBM Statistical Package for Social Science (SPSS) program; if the Tolerance Value is below 0.10 and the VIF is above 10, then

the data is experiencing symptom multicollinearity. Then, if the Vlf value is located below 10 and the Tolerance Value is close to 1, the conclusion is that the regression model No has a multicollinearity problem.

Sunyoto (2016:90) explains that the heteroscedasticity test is done To test whether the same or no variant exists from one residual observation to another. If a variant from one residual observation to another remains, it is called homoscedasticity; if different, it is called heteroscedasticity. Detection There is or not heteroscedasticity can done with see There is or not pattern specific on the scatterplot graph between SRESID and ZPRED, where the Y axis is Y, which has been predicted, and the X axis is the residual (predicted Y – actual Y) that has been studentized. The good regression model is homoscedasticity or No happen heteroscedasticity.

Analysis of multiple linear regression is a linear connection between two or more independent variables and dependent variables (Ghozali, 2018:). The following is the equation model multiple linear regression as following :

$$Y= a+ b_1X_1 + b_2X_2 + e$$

Information :
a: Constant
Y: Treasurer's performance
X1: Hard skills
X2: Soft skills
b1-b3: Coefficient regression
e: Other variables are not researched

Coefficient determination was used to test how significant the influence variable was independent of variable dependent. In essence, coefficient determination (R^2) measures how much Far deep model capabilities apply dependent variables. Coefficient value determination is between Moldan One. A small R^2 value means ability variables independent in explaining variables dependent very limited. Approximate value One means independent variables provide almost all required information For predicting dependent variables (Ghozali, 2018).

Test interactions, often called Moderated Regression Analysis (MRA), apply notable multiple linear regression. Where inequality exists, the regression contains an element interaction testing hypothesis. This is used to determine the influence from variable independent to variable dependent and how it influences after moderation. Variable moderation is variable independent, which will strengthen or weaken variable independent other than variable dependent (Ghozali, 2018). Developed model For analysis, as follows:

$$Y= a+ b_1X_1 + b_2X_2 + b_3X_1*Z + b_4X_2*Z + e$$

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Information :

a: Constant

Y: Treasurer's performance

b1-b4: Coefficient regression

X1Z: Interaction between Hard skills and Motivation

X2Z: Interaction between Soft skills and Motivation

e: Other variables that are not researched

RESULT AND DISCUSSION
Table 1. Validity Test Results

Variable	Items	R Count	Cut Of Point	Information
Hard skills	X1.1.1	,765 **	0.300	Valid
	X1.1.2	,715 **	0.300	Valid
	X1.2.1	,729 **	0.300	Valid
	X1.2.2	,720 **	0.300	Valid
	X1.3.1	,755 **	0.300	Valid
	X1.3.2	,713 **	0.300	Valid
	X1.4.1	,742 **	0.300	Valid
	X1.4.2	,770 **	0.300	Valid
	X1.5.1	,591 **	0.300	Valid
	X1.5.2	,660 **	0.300	Valid
Soft skills	X2.1.1	,737 **	0.300	Valid
	X2.1.2	,681 **	0.300	Valid
	X2.2.1	,823 **	0.300	Valid
	X2.2.2	,808 **	0.300	Valid
	X2.3.1	,815 **	0.300	Valid
	X2.3.2	,814 **	0.300	Valid
Treasurer Performance	Y.1.1	,785 **	0.300	Valid
	Y.1.2	,731 **	0.300	Valid
	Y.2.1	,767 **	0.300	Valid
	Y.2.2	,788 **	0.300	Valid
	Y.3.1	,783 **	0.300	Valid
	Y.3.2	,775 **	0.300	Valid
	Y.4.1	,771 **	0.300	Valid
	Y.4.2	,732 **	0.300	Valid
Motivation Work	Z.1.1	,797 **	0.300	Valid
	Z.1.2	,805 **	0.300	Valid
	Z.2.1	,834 **	0.300	Valid
	Z.2.2	,847 **	0.300	Valid
	Z.3.1	,892 **	0.300	Valid
	Z.3.2	,871 **	0.300	Valid
	Z.4.1	,882 **	0.300	Valid
	Z.4.2	,866 **	0.300	Valid
	Z.5.1	,823 **	0.300	Valid

Z.5.2	,831 **	0.300	Valid
Z.6.1	,838 **	0.300	Valid
Z.6.2	,889 **	0.300	Valid
Z.7.1	,698 **	0.300	Valid
Z.7.2	,670 **	0.300	Valid

Source: results SPSS processing (2024)

Referring to the data presentation in Table 1, you can conclude that all the instruments used in the study This stated fulfill condition validity Because the calculated R score is significant from the R table (R Count > R Table).

Table 2 Reliability Test Results

Variable	Cronbach's alpha	Information
Hard Sill	0.894	Reliable
Soft skills	0.871	Reliable
Treasurer Performance	0.898	Reliable
Motivation Work	0.964	Reliable

Source: results SPSS processing (2024)

The table above shows that all the variables used in the study fulfill condition reliability because mark Cronbach's alpha is more significant than 0.60 (>0.60). This shows that the question item in the study is reliable. So that each question item used will obtain consistent data, and if the question submitted returns, it will obtain a relative answer that is the same as the answer previously.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		90
Normal Parameters [a, b]	Mean	.0000000
	Std. Deviation	.45838996
Most Extreme Differences	Absolute	,047
	Positive	,047
	Negative	-.044
Statistical Tests		,047
Asymp. Sig. (2-tailed)		,200 [c,d]

Source: results SPSS processing (2024)

In research, this tests normality in a way that statistics are done using the *Kolmogorov-Smirnov* test. Based on the table above, the results of the Kolmogrov-Smirnov test show that the mark probability significance is 0.200, which means the mark Is well above

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0.05 p . This shows that data used in the study This is distributed usually, that is, If results testing obtained Sig value > 0.05 (0.200 > 0.05), then assumption normality fulfilled.

Table 4. Multicollinearity Test Results

Variable	Collinearity Statistics		Information
	Tolerance	VIF	
Hard skills	0.849	1,178	Not occur Multicollinearity
Soft skills	0.849	1,178	Not occur Multicollinearity

Source: results SPSS processing (2024)

Table 4 above shows that the variable *Hard skills* (X1) and *Soft skills* (X2) have tolerance values above 0.1 and VIF smaller out of 10. This means that in the equation model regression No, there is symptom multicollinearity (having the same data) because the score of his *tolerance* is more than 0.1 (> 0.1) and a VIF score of more small 10 (< 10), so the data can be used in study This.
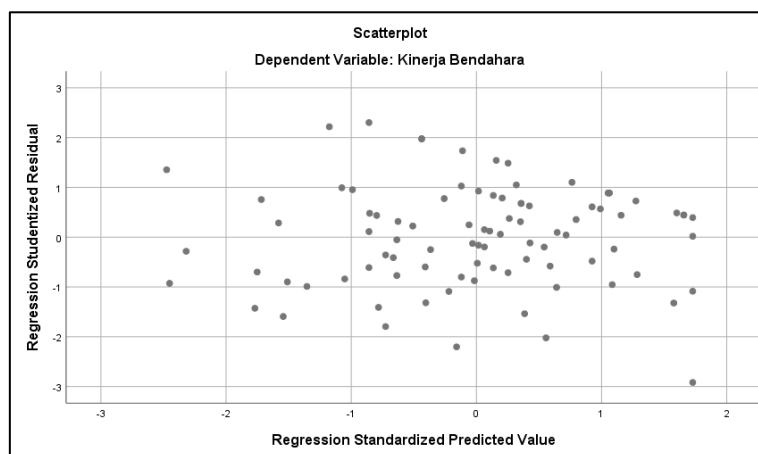
Source: results SPSS processing (2024)
Figure 1. Heteroscedasticity Test Results

Referring to the data presentation in Figure 1 above, you can notice that dot, dot, dot spread comprehensively without making something pattern sure, so we can conclude that the variables used in the study fulfill condition heteroscedasticity.

Table 5. Results Analysis Regression Linear Multiple

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,168	0.474		2,461	0.016
Hard skills	0.431	0.091	0.441	4,711	0,000
Soft skills	0.300	0.108	0.260	2,776	0.007

Source: results using SPSS (2024)

Based on the regression test results above, yes, arranged equality mathematical as follows:

$$Y = 1.168a + 0.431X1 + 0.300X2 + e$$

Testing hypothesis in study This is done by testing t. The constant value in the table is as significant as 1.166, which means that the Variable independent, that is, *Hard skills* (X1) and *Soft skills* (X2), are constant (fixed), then variable dependent. Namely, Treasurer Performance will still experience enhancements of 1.168. *Hard skills* own coefficient regression of 0.431. This means that if variable Hard skills increase One unity, Treasurer Performance will increase by 0.431 or 43.1%, assuming other variables remain (constant). Coefficient marked upbeat shows the unidirectional relationship between Hard skills (X 1) and Treasurer Performance (Y). *Soft skills* own coefficient regression of 0.300. This means that If variable Soft skills increase One unity, Treasurer Performance will increase by 0.300 or 30.0%, assuming that other variables remain (constant). Coefficient marked upbeat shows the unidirectional relationship between Soft skills (X 2) and Treasurer Performance (Y).

Table 6. Coefficient determinant

Model Summary [b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,593 [a]	0.352	0.337	0.464

Source: results using SPSS (2024)

Mark coefficient *adjusted determinant R Square* on results testing in on show value 0.337 or 33.7%. This result indicated that the variable The Treasurer's performance (Y) is influenced by *Hard skills* (X1), and *Soft skills* is as big as 33.7%. The remaining 66.3 % were influenced by variables other than variable-free ones researched in the study.

Table 7. Analysis Results Regression Moderation

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Motivation Work	-1,663	0.361	-2,904	-4,602	0,000
X1*Z	0.192	0.095	1,630	2,027	0.046
X2*Z	0.183	0.091	1,621	2,009	0.048

Source: results using SPSS (2024)

Based on the regression test results, the moderation variable is hard skills (X1) and soft skills (X2) in treasurer performance (Y). After interacting with the variable Motivation Work (Z), we can arrange equality mathematically as follows.

$$Y = 0.192X1*Z + 0.183X2*Z + e$$

The results interpretation of the hypothesis study submitted can explained as follows. Coefficient regression influences *Hard skills* on the Treasurer's Performance with Motivation Work as moderator is 0.192. This shows that motivational work can strengthen the connection between hard skills and the treasurer's performance, which is 0.192 or 19.2%. The coefficient regression influence of *Soft skills* on the Treasurer's Performance with Motivation Work as moderator is 0.183. This matter shows that Motivation Work can strengthen the connection between *Soft skills* on the Treasurer's Performance that is 0.183 or

Table 8. Coefficient determinant Moderation

Model Summary [b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,694 [a]	0.482	0.452	0.4216

Source: results using SPSS (2024)

The coefficient value determinant of adjusted R square on the results test above shows a value of 0.452 or 45.2%. This result indicated that the existing variable Motivation Work as moderation influences *Hard* (X1) and soft *skills* on the Treasurer's Performance. Experience enhancement becomes 45.2%, whereas the rest, as big as 44.8%, is explained by other variables freely researched in the study.

Research results by the results respondents stated that With skills possessed , the treasurer is capable of working in a way that is effective and efficient. The agency/organization that evaluates performance management finance often follows up on anticipated steps for the future. That employee understands the process inside the preparation budget government area, including allocating funds for various programs and projects, and reports finance generated from management integrated finance more quickly, efficiently, and accurately as an employee.

Study This, in line with the Theory of planned behavior, is closely related to hard skills against performance, a treasurer expenditure on levies, and reporting tax. Hard skills consist of competence, knowledge knowledge, and technology. According to (Benyamin Molan, 2014, p. 28), hard skills are also known as intellectual (Intellectual ability). Intellectual (Intellectual ability) is a skill or necessary skill For identifying diverse activities in thinking, reasoning, and solving problems. Hard skills are essential Because factors are important in forming employee performance organization-specific. (Muspah, 2021) stated that hard skills have a positive influence and are essential to performance treasurers. According to (Rasid et al., 2018), hard skills are very influential on the performance of employees. Hard skills are knowledge and practical technical skills (Alam, 2012). According to Jafar and Wahyuni (2016), hard skills are related to mastery of knowledge and technology, and they are related to skills with specialists.

Competence, knowledge, and technology combine skills and knowledge that one Unity Treasurer Expenditure must have and apply these skills in doing duties and responsibilities . He answered that competence positively influences results satisfying work

but is not significant to performance treasurer. (Rivai and Sagala, 2011) Stated that competence is part of the desire To serve and impact other people and the ability To influence others with strategies to persuade and influence. (Boyatzis, 2014) defines competency as abilities possessed by somebody Who can do Good what is implied by the job in something organization so that the organization can achieve the expected targets

Bruwer (1984), Hirschheim (1985), and Nelson and Cheney (1987) assume that knowledge and technology, in a way appropriate, influence somebody's level of capability. Through application aspects related to deep hard skills, its implementation follows Guidelines Maintenance Management ASN staffing in Ministries /Agencies, in particular Regulation of the Minister of Utilization State Apparatus and Bureaucratic Reform Number 54 of 2018 concerning Position Functional Financial Institutions Budget State Revenue and Expenditure, which regulates about competence civil servant technical requirements required For took office as functional treasurer expenditure tiered, that is from level skilled, proficient, up to supervisor, expected can increase performance treasurer expenditure.

Soft skills and performance treasurer own close relationship. Treasurers with good soft skills can perform their tasks more effectively and efficiently. Soft skills are essential for a treasurer, including communication, thoroughness, discipline, integrity, and ability to Work. With good soft skills, the treasurer can build good relationships with party others, prevent errors and fraud finance, complete work at the appropriate time, and build trust from another party towards management finance organization (Fauzan & Markoni, 2022)

Research results show that this aligns with the theory of planned behavior's linkages with ethics and integrity in the performance of treasurer expenditure on the collection and reporting process tax. According to (Hamida, 2012, p. 144), Soft skills can seen through performance work, like the ability to reflect, communicate ideas and information or explain a topic clearly, the ability To understand a topic yet known, as well as the Skills to interact and work in a way that is collaborative in the team. Soft skills are needed in the world of work (Fauzan & Markoni, 2022). According to (Purnami, 2013, p. 99), Soft skills are the term society or sociology, which refers to levels of intelligence a person's emotional (EQ), which includes group characteristics, personality, acceptance by society, communication, use of language, habits, Individuality, friendliness, and optimism are influences interaction with other people. Skills are vital in achieving more life satisfaction, having more friends, improving opportunity success, and improving happiness, which is not worth it until applied to daily activity (Aji, 2013, p. 11). Some indicators measure soft skills, i.e., ethics and integrity (Sharma, 2011, p. 21).

Research results prove that motivational work can strengthen (moderating) the influence of hard skills on the treasurer's performance. Motivation Work is an important thing that strengthens and influences *hard skills* to performance treasurer. Treasurers with *hard skills are* tall. However, motivation is low, and performance will not be as good as that of treasurers with hard skills and motivation who work tall. Motivation Work push treasurer: Use hard skills effectively, complete tasks, and achieve objectives. Organizations can increase motivation. Work treasurer with competitive wages, opportunity development, recognition, decision-making involvement, and the environment Works positively.

According to (Mangkunegara, 2017, p. 128), motivation is a process of providing incentives for subordinates. Work with volunteers to achieve an objective organization that is effective and economical. (Robbin, 2016: 214) Motivation influences business individuals' strength, direction, and endurance in reaching objectives. (Winardi , 2001: 1-2) Employees are motivated To give a business the maximum. To reach goals, the organization, which is influenced by the level of ability and effort you have, uses it to fulfill the individual in a specific way—stated that external factors become sources accompanying motivation that determine an individual's behavior in his life.

Rivai (2011) defines motivation as a suit that influences the attitudes and values of an individual to reach specific goals by an objective individual. (Parinussa, 2011) Motivation is interpreted as attitudes leaders and employees hold to situations that occur in environmental organizations. (Hasibuan, 2016) Motivation is an inspirational message in management, mainly targeted for power work in a way that is broadly and comprehensively particular to the staff below. Icek Ajsen developed the theory of planned behavior from the expansion of the Theory of Reasoned Action (TRA), based on several hypotheses mainly related to influencing factors of behavior in man.

CONCLUSION

Study This is done with the objective: The influence of hard and soft skills on treasurer performance is moderated by motivation Work. Based on an analysis of the data that has been done before, possible conclusions have been drawn from the study. This is as follows. Hard skills have an influence te on the Treasurer's Performance. This result indicated that the more hard skills you have for every treasurer, the better the treasurer's performance will be. Soft skills matter in the Treasurer's Performance. This result indicated that the more Good Soft skills possessed by the treasurer would positively improve Treasurer Performance. Motivation Work can strengthen (moderate) the influence of hard skills on treasurer performance. Motivation Work is an important thing that strengthens the influence of hard skills on performance treasurer. Motivation Work can strengthen (moderate) influence Soft skills on Treasurer Performance. Motivation work and soft skills are two elements that are mutually important to strengthen and contribute to performance effective treasurer.

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