The Influence of Transformational Leadership and Competence on the Work Performance of TNI AU Finance Officers

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ABSTRACT

Keywords: transformational leadership; competence; job performance.

This study aims to examine the influence of transformational leadership and competence on the work performance of TNI AU financial officers. The formulation of the problem raised in this study includes three main aspects: (a) the partial influence of transformational leadership on work performance, (b) the partial influence of competence on work performance, and (c) the simultaneous influence of transformational leadership and competence on the work performance of TNI AU financial officers. The research method used is an associative quantitative approach. This study uses a survey with a questionnaire as a data collection instrument, which is then analyzed using SPSS statistical software version 25. The research population is all TNI AU finance officers, with a sample of 99 people who were randomly selected. Data analysis was carried out through a linear regression test to test the partial and simultaneous influence of independent variables (transformational leadership and competence) on bound variables (work performance). The results of the study show that transformational leadership and competence partially have a positive and significant influence on work performance. Simultaneously, these two variables have also been proven to have a significant effect on work performance, with a contribution of 51.6% to the variation in the work performance of TNI AU finance officers. The discussion of these results emphasizes the importance of developing inspirational leadership and high competence in achieving optimal performance in the military environment.

Introduction

The State of Indonesia maintains its safety, territorial integrity, and sovereignty through state defense. The State Defense Law Number 3 of 2002 and the 1945 Constitution are only two legal foundations that are the basis of state defense efforts (Lase, 2021). The Indonesian National Army is required under Law Number 34 of 2004 concerning the TNI to protect the country based on this legal basis. The Air Force (TNI

AU) is one of the forces tasked with developing the country's defense against the TNI. The responsibility for maintaining the integrity and security of the country's airspace lies with the Indonesian Air Force. Due to its vast and critical airspace, Indonesia is vulnerable to attacks from both within and outside the country. For this reason, the existence of the Indonesian Air Force is very important to maintain the survival of the nation in the air (Abdullah, 2014).

The achievements of modernization and the increase in military power in neighboring countries, as well as the ability of their workforce to advance in line with the times and the advancement of science and technology, do not pose a major danger. Conflicts arise between the limited resources and power of the TNI and the increasingly complex need for defense. (Lase, 2021). The poor strength of the TNI is related to the limitations of the state budget. The TNI's mission to maintain and defend the vast sovereign territory of the Unitary State of the Republic of Indonesia from various potential threats is evident in the policy, which shows that the TNI's strength has not yet reached its optimal point. On the other hand, the strength of the TNI is still relatively low. As an important component of the country's defense system, the Indonesia National Army Air Force (TNI AU) is tasked with maintaining the sovereignty and security of Indonesia's airspace (Law of the Republic of Indonesia 34, 2004). As stipulated in the fourth paragraph of the Preamble to the Constitution of the Republic of Indonesia in 1945, the responsibility of the Indonesian Air Force is essentially the responsibility of the state and the government. The Indonesian Air Force, which is in charge of financial management to increase effectiveness and efficiency, depends on financial officials as staff in carrying out their duties, especially in the field of financial management. To realize personnel who have transformational leadership and competence and ensure the realization of a trustworthy TNI AU posture, a coaching system is needed within the scope of the TNI AU's duties. This coaching system must include instructions on how to plan, organize, implement, and control aspects of subjects, objects, and methods. Developing a strong national defense posture requires an existing workforce and cutting-edge defense hardware. Today's workforce must be responsive, flexible, and professional to deal with the various difficulties and risks of the contemporary world. The State Defense Doctrine (2023:49) places great emphasis on human resource development as an effort to build a solid state defense posture.

Finance officers in the Indonesian Air Force play an important role because of the increasing complexity of financial needs. Transformational leadership and good competence are essential to their ability to motivate teams and manage funds effectively and efficiently. To assist the Indonesian Air Force in creating a more efficient training program to improve transformational leadership and competence, this study assesses the major impact of these two elements on officers' work performance. This will strengthen the country's defense against future financial complexities.

The growth of an organization is greatly influenced by the performance of its employees at work. A business with productive employees at work will greatly support the growth of an institution or organization. Organizations will be able to become more

competitive with these advancements. Work performance refers to the results of an individual's behavior at work when completing tasks according to organizational policies. It is the result of an employee's efforts, both quantity and quality, that arise in carrying out their duties, according to Mangkunegara (2013).

(Kartono, 2011) Defines leadership as guiding, motivating, building, offering, and growing work motivation, advancing the organization, creating a strong communication network, and achieving effectiveness. The goal is to consistently supervise and guide followers as they work towards achieving their goals. Goals according to scheduling needs. Transformational leadership according to Rotwell, Stavros, and (Nuridin & Nuridin, 2015) Is a leadership style that challenges its followers to go beyond their interests and work towards the group's goals. Strong self-awareness, the development of a shared vision of the future, and relationships between leaders and followers built on more than just incentives for obedience are components of transformational leadership. Transformational leaders identify what needs to change, develop a new vision, organize the implementation of the vision, and transform their followers on an individual and group level. (Sari et al., 2024).

Several previous studies have similarities and differences in focus in discussing the influence of competence and transformational leadership on employee work performance. The research of (Harudi et al., 2016) and (Jan & Hasan, 2020) Discusses the influence of competence on work performance, but the current research adds transformational leadership variables. The research of (Setiarlan & Ahmadun, 2020)Is also similar in discussing transformational leadership, but differs in work productivity variables. Meanwhile, the research of Timoteus Tanggu (Numa et al., 2023) and (Ceswirdani et al., 2017) There are similarities in discussing transformational leadership and work achievement, but without discussing training and work motivation variables. Previous results have shown that transformational competency and leadership variables are often the primary focus, although some studies include additional variables to enrich the analysis. (Marsetio, 2019).

The identification of problems in the financial management of the Indonesian Air Force highlights several obstacles that affect the performance of financial officials, such as lack of ideal competence, indecisive leadership, low work motivation, and lack of coordination and innovation. This problem has an impact on imperfections in the implementation of tasks that trigger substandard work performance. This study is limited to analyzing the relationship between transformational leadership and competence in work performance, with quantitative methods and a limited sample from the Indonesian Air Force. The purpose is to determine the influence of these two variables partially or simultaneously, as well as to make theoretical and practical contributions to the development of financial and human resource management policies within the Indonesian Air Force.

Method

This study uses an associative quantitative approach, which aims to see the relationship between the variables studied through numerical data and statistical analysis. The survey method with questionnaires was used to collect data from participants, which was analyzed using SPSS statistical software version 25. The focus of the research is to look at the impact of competency variables (X2) and transformational leadership (X1) on the work performance (Y) of TNI AU financial officers (Siregar, 2015).

The research was conducted at the Diskuau agency, which manages financial administration with high risks related to abuse of authority. The research was carried out for 8 months, starting in February 2024 and ending in September 2024, through several stages such as planning, data collection, analysis, and report preparation. The study population was 130 TNI AU finance officers, and through the Slovin formula, 99 samples were randomly selected. The data used is quantitative data, with data sources consisting of primary data (questionnaires from respondents) and secondary data (books, journals, articles). This study aims to uncover the pattern of relationships between variables that influence in improvement of the work performance of financial officers in the Indonesian Air Force.

This study uses several variables, consisting of independent and dependent variables. The independent variables are transformational leadership (X1) and competence (X2), while the dependent variables are work performance (Y). The conceptual definition of these variables includes work performance as a result of personnel performance, transformational leadership as a motivating and inspiring leadership style, and competence as the ability to carry out work.

The operational definition of these variables is measured through various indicators categorized into specific dimensions, such as work output, work behavior, and personal traits for work performance; individual consideration, intellectual stimulation, inspirational motivation, and ideal influence for transformational leadership; and knowledge, expertise, and behavior for competence.

The data collection technique was carried out using a questionnaire distributed to 99 respondents, using the Likert scale. The data collected was analyzed using SPSS version 25. The analysis includes testing the validity and reliability of the instrument as well as normality and linearity tests to ensure the feasibility of the data. Descriptive analysis is also carried out to describe the data obtained without drawing general conclusions.

Results and Discussion

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Tabel 1
Hasil Statistik Deskriptif

Descriptive Statistics					
	N	Min	Max	Mean	Std. Deviation
Transformational Leadership	99	39	91	82.63	7.665
Competence	99	40	94	82.61	8.156
Job Performance	99	35	93	82.91	8.270
Valid N (listwise)	99				

Furthermore, the presentation of the frequency distribution table and histogram were presented to explain the description of the research variables. The description of the statistical description starts from the Y variable and then continues to X1 and X2 as follows:

1) Work Performance (Y)

Table 2
Work Performance (Y)

		Frequency	Percent	Valid Percent	Cumulative Percent
		Job Performance			
Valid	35	1	1.0	1.0	1.0
	47	1	1.0	1.0	2.0
	49	1	1.0	1.0	3.0
	72	1	1.0	1.0	4.0
	76	3	3.0	3.0	7.1
	77	3	3.0	3.0	10.1
	78	5	5.1	5.1	15.2
	79	5	5.1	5.1	20.2
	80	6	6.1	6.1	26.3
	81	5	5.1	5.1	31.3
	82	6	6.1	6.1	37.4
	83	7	7.1	7.1	44.4
	84	5	5.1	5.1	49.5
	85	8	8.1	8.1	57.6
	86	8	8.1	8.1	65.7
	87	9	9.1	9.1	74.7
	88	10	10.1	10.1	84.8
	89	5	5.1	5.1	89.9
	90	6	6.1	6.1	96.0
	91	2	2.0	2.0	98.0
	92	1	1.0	1.0	99.0
	93	1	1.0	1.0	100.0
	Total	99	100.0	100.0	
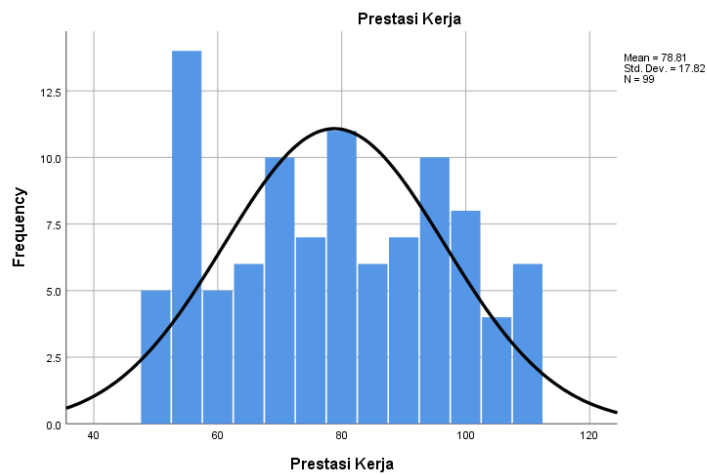
2) Transformational Leadership (X1)

Table 3
Transformational Leadership (X1)
Transformational Leadership

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	39	1	1.0	1.0	1.0
	45	1	1.0	1.0	2.0
	47	1	1.0	1.0	3.0
	75	1	1.0	1.0	4.0
	76	2	2.0	2.0	6.1
	78	4	4.0	4.0	10.1
	79	2	2.0	2.0	12.1
	80	6	6.1	6.1	18.2
	81	6	6.1	6.1	24.2
	82	5	5.1	5.1	29.3
	83	16	16.2	16.2	45.5
	84	16	16.2	16.2	61.6
	85	7	7.1	7.1	68.7
	86	12	12.1	12.1	80.8
	87	9	9.1	9.1	89.9
	88	3	3.0	3.0	92.9
	89	2	2.0	2.0	94.9
	90	3	3.0	3.0	98.0
	91	2	2.0	2.0	100.0
	Total	99	100.0	100.0	

Test Research Instruments
a. Validity Test

Before further research is carried out, each instrument item must meet the validity requirements of the instrument item, by analyzing the relationship between the total scores using the *Pearson's Product Moment* correlation formula. From these calculations, valid and invalid items (drops) are produced. By comparing the calculation with the table. If the correlation coefficient (r) obtained ≥ from the coefficients in the table of critical values r at a significance level of 5% (0.05) the instrument tested can be declared valid. (Dirwan, 2021 :87). The instrument item is declared valid if the count is greater than the table (the count > the table). If the count is smaller than the table (count < table), then the instrument item is invalid (drop) and not used in the study. For the test of the research instrument, a sample of 30 people (n = 30) was used with an accuracy level of 0.05 (a = 0.05). By comparing the calculation with the table. The basic criteria for decision-making are:
1) Jika rating> r_{tabel}, then the instrument item is declared valid.
2) Jika rating < label, Therefore, the instrument items were declared invalid (*drop*) and not used in the research.

The results of the Validity Test of Work Performance (Y), Transformational Leadership (X1), and Competency (X2) variables are displayed in Table 4, Table 5, and Table 6, respectively.

Table 4
Results of the Work Performance Validity Test (Y)

Grain	recalculate	Mr.	label	Ket.
Y.1	.517	.003	.361	Valid
Y.2	.674	.000	.361	Valid
Y.3	.721	.000	.361	Valid
Y.4	.788	.000	.361	Valid
Y.5	.683	.000	.361	Valid
Y.6	.256	.173	.361	Drop
Y.7	.819	.000	.361	Valid
Y.8	.640	.000	.361	Valid
Y.9	.703	.000	.361	Valid
Y.10	.931	.000	.361	Valid
Y.11	.679	.000	.361	Valid
Y.12	.679	.000	.361	Valid
Y.13	.728	.000	.361	Valid
Y.14	.738	.000	.361	Valid
Y.15	.347	.060	.361	Drop
Y.16	.785	.000	.361	Valid
Y.17	.734	.000	.361	Valid
Y.18	.692	.000	.361	Valid
Y.19	.655	.000	.361	Valid
Y.20	.570	.001	.361	Valid
Y.21	.669	.000	.361	Valid
Y.22	.730	.000	.361	Valid
Y.23	.758	.000	.361	Valid

Based on the results of the calculation of the validity of the work performance instrument (Y), it is known that from 23 items of statements, 2 items are invalid (drop), namely items number 6 and 20 because the calculation = .256 and .347 is smaller than the table = .361 (calculation < the table). Thus, the number of valid items used as a tool for collecting research data is 21 items.

Tabel 5
Hasil Uji Validitas Kepemimpinan Transformasional (X_1)

Grain	rcalculate	Mr.	rtabel	Ket.
X1.1	.747	.000	.361	Valid
X1.2	.669	.000	.361	Valid
X1.3	.753	.000	.361	Valid
X1.4	.645	.000	.361	Valid
X1.5	.838	.000	.361	Valid
X1.6	.845	.000	.361	Valid

Grain	recalculate	Mr.	label	Ket.
X1.7	.881	.000	.361	Valid
X1.8	.783	.000	.361	Valid
X1.9	.913	.000	.361	Valid
X1.10	.898	.000	.361	Valid
X1.11	.928	.000	.361	Valid
X1.12	.927	.000	.361	Valid
X1.13	.891	.000	.361	Valid
X1.14	.942	.000	.361	Valid
X1.15	.887	.000	.361	Valid
X1.16	.891	.000	.361	Valid
X1.17	.909	.000	.361	Valid
X1.18	.762	.000	.361	Valid
X1.19	.903	.000	.361	Valid
X1.20	.328	.077	.361	Drop
X1.21	.887	.000	.361	Valid
X1.22	.922	.000	.361	Valid

Based on the results of the calculation of the validity of the transformational
leadership instrument (X1), it is known that out of 22 statement items there is 1 invalid
item (drop), namely point 20 because the count = .328 is smaller than the table = .361 (the
count < the table). Thus, the number of valid items used as a tool for collecting research
data is 21 items.

Table 6 Results of the Competency Validity Test (X₂)

Grain	recalculate	Mr.	label	Ket.
X2.1	.807	.000	.361	Valid
X2.2	.771	.000	.361	Valid
X2.3	.796	.000	.361	Valid
X2.4	.870	.000	.361	Valid
X2.5	.857	.000	.361	Valid
X2.6	.899	.000	.361	Valid
X2.7	.764	.000	.361	Valid
X2.8	.877	.000	.361	Valid
X2.9	.816	.000	.361	Valid
X2.10	.299	.109	.361	Drop
X2.11	.896	.000	.361	Valid
X2.12	.877	.000	.361	Valid
X2.13	.933	.000	.361	Valid
X2.14	.795	.000	.361	Valid
X2.15	.844	.000	.361	Valid
X2.16	.829	.000	.361	Valid
X2.17	.733	.000	.361	Valid

X2.18	.866	.000	.361	Valid
X2.19	.826	.000	.361	Valid
X2.20	.765	.000	.361	Valid
X2.21	.715	.000	.361	Valid
X2.22	.701	.000	.361	Valid

Based on the results of the calculation of the validity of the competency instrument (X2), it is known that from 22 items of the statement, there is 1 invalid item (drop), namely point 10 because the calculation = .299 is smaller than the table = .361 (the calculation < the table). Thus, the number of valid items used as a tool for collecting research data is 21 items.

b. Reliability Test

Reality tests are used to measure that the variables used are completely error-free so that they produce consistent results even though tested many times. (Ghozali, 2016 :48). In other words, the Reality Test is a tool to measure a questionnaire that is an indicator of a variable or construct. A questionnaire is declared reliable or reliable if a person's answers to statements are consistent or stable over time. The reality test in this study uses the One Shot method because there are limitations in the time to conduct the research and anticipate the busyness of respondents' activities.

The results of the reality test with the help of SPSS version 25 will produce Cronbach Alpha. An instrument can be said to be reliable if it has a Cronbach Alpha value > 0.70. The calculation of the instrument's reality coefficient is carried out after the invalid item (drop) is not used and is no longer taken into account in this calculation.

Table 7
Results of the Reality Test of Work Performance Variables (Y)

Case Processing Summary			
		N	%
Cases	Valid	30	100,0
	Excluded	0	0,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.951	.954	21

The results of the calculation of the reliability of 21 work performance variable instruments were obtained by *Cronbach Alpha* of 0.951 > 0.05 so that the data is reliable.

Basic Assumption Test

1. Normality Test

Assumptions of the normality of role variables and residuals are very important in regression analysis. When dealing with statistical tests, this assumption is especially relevant when the sample size is small. To ensure the reliability of the regression analysis findings, a normality test was used to check whether the research data followed the normal distribution or not.

Visualizing a normal distribution of data is easy using a normal probability graph. Here we see a comparison between the cumulative data spread and the normal spread in a graph. A straight diagonal line will form on the plot if the data follows a normal distribution. The normal distribution is indicated by the data on the Normal Interpretation Probability Plot. If the graph is normally distributed, any deviation against the diagonal line indicates that the data is not normally distributed; The greater the difference, the more unusual the data is.

The normality test was carried out to find out whether the data was normally distributed or could be approached by the normal distribution. The concept of normality test with the Liliefors test compares the observation results with the critical value of Liliefors. Based on the sample to be tested, the null hypothesis (H0), that the sample came from a normally distributed population, against the alternative hypothesis (H1) that the population is not normally distributed (Dirwan, 2021 :87). The normality test of the data results was tested using the Kolmogorov-Smirnov (KS) test with SPSS software version 25.0. The Kolmogorov-Smirnov (KS) Elemental Statistical Test is used to check whether the data is normally or abnormally distributed. Statisticians use a non-parametric KS test. To find out if the data follows the normal distribution by looking at the significance value of the KS test and its interpretation. The basis for the decision is:

1. If the Sig value > 0.05, then the data is normally distributed
2. If the Sig < value is 0.05, then the data is not normally distributed.

Based on the results of the test calculation, the results are shown in Table 8

Table 8
Results of the Normality Test

One-Sample Kolmogorov-Smirnov Test		Leadership Transformational	Competence	Job Performance
N		99	99	99
Normal Parametersa,b	Mean	81.01	80.14	78.81
	Std. Deviation	15.687	17.241	17.820
Most Extreme Differences	Absolute	.065	.080	.081
	Positive	.059	.078	.081

	Negative	-.065	-.080	-.071
Test Statistic		.065	.080	.081
Asymp. Sig. (2-tailed)		.200c,d	.120c	.104c
a. Test distribution is Normal.				
b. Calculated from data.				
c. Lilliefors Significance Correction.				
d. This is a lower bound of the true significance.				

1. Test the normality of the overall total data of Work Achievement (Y). Based on the results of Kolmogorov Smirnov's statistical *calculations, the* significance *value of KS = 0.104 was obtained*. This value turned out to be greater than sig. KS (α = 0.05). Thus, it can be conveyed that the overall distribution of Work Achievement (Y) comes from the normally distributed population.

2. Test the normality of the overall total data of Transformational Leadership (X1). Based on the results of *Kolmogorov Smirnov's statistical calculations,* the significance value of KS = 0.200 is greater than that of Sig. KS at α = 0.05 (). Thus, it can be said that the overall total distribution of Transformational Leadership (X1) comes from a normally distributed population.

3. Test the normality of the overall total data of Competency (X2). Based on the results of *Kolmogorov Smirnov's statistical calculations,* the significance value of KS = 0.120 was obtained. This value turned out to be greater than sig. KS (α = 0.05). Thus, it can be conveyed that the overall distribution of Competencies (X2) comes from the normally distributed population.

Linearity Test

The linearity test is one of the most useful statistical methods for identifying the type of relationship between two variables. The results of this test can provide an overview of whether the relationship between variables is linear or non-linear. Both variables are said to have a linear relationship if the relationship between X and Y is in the form of a straight line. Changing the Y variable in response to a variable change will follow an orderly and predictable pattern. Failure to meet the assumption of linearity will cast doubt on the truth and impartiality of the analysis. One approach to conducting linearity testing is to use statistical testing.

The linearity test is used to see if the model used is correct or not. The results of this test can provide an overview of whether the relationship between variables is linear or non-linear. Both variables are said to have a linear relationship if the relationship between X and Y is in the form of a straight line. Changing the Y variable in response to a variable change will follow an orderly and predictable pattern. Failure to meet the assumption of linearity will cast doubt on the truth and impartiality of the analysis. One approach in conducting linearity checks is to use statistical testing. According to Dirwan (2021:110), The regression line linearity test was carried out by comparing the value of F (Fcal) with (Ftable). To facilitate understanding, the null hypothesis (H0) is formulated, namely the data can be formulated in a linear equation model, while the alternative

hypothesis (H1) is: that the data cannot be formulated in a linear equation model (non-linear).

Testing was carried out using SPSS software version 25.0. The basic criteria for decision-making, namely:

1. If the Sig value > 0.05, then there is a linear relationship
2. If the value of Sig < is 0.05, then the relationship is not linear
3. The results of the linearity summary of the linearity test of work performance variables and transformational leadership are shown in Table 9

Table 9
Results of the Linearity Test of Work Achievement on Transformational Leadership

ANOVA Table			Sum of Squares	df	Mean Square	F	Mr.
Job Achievement * Transformational Leadership	Between Groups	(Combined)	5139.761	18	285.542	14.621	.000
		Linearity	4014.709	1	4014.709	205.563	.000
		Deviation from Linearity	1125.052	17	66.180	3.389	.000
	Within Groups		1562.421	80	19.530		
	Total		6702.182	98			

From the data processing in Table 9, it is known that the results of the linearity test of Work Achievement (Y) on Transformational Leadership (X1) are known. After calculation and analysis of the regression equation of Work Achievement (Y) on Transformational Leadership (X1), from the calculation results obtained *the Deviation from Linearity* Sig. is 0.837 greater than 0.05 (Sig. value of 0.837 > 0.05). It was concluded that there was a significant **linear** relationship between the variable Transformational Leadership (X1) and Work Achievement (Y).

The results of the linearity summary of the linearity test of the Work Achievement and Competency variables are presented in Table 10.

Table 10
Results of the Work Performance Linearity Test on Competency

ANOVA Table			Sum of Squares	df	Mean Square	F	Mr.
Job Achievement * Competencies	Between Groups	(Combined)	5434.760	22	247.035	14.813	.000
		Linearity	3610.111	1	3610.111	216.478	.000
		Deviation from Linearity	1824.649	21	86.888	5.210	.000
	Within Groups		1267.422	76	16.677		
	Total		6702.182	98			

From the data processing in Table 10, it is known that the results of the linearity test of Work Performance (Y) over Competency (X2) are known. After calculation and analysis of the regression equation of Work Achievement (Y) to Competency (X2), from

the results of the calculation, the *Deviation from Linearity* Sig. is 0.841 greater than 0.05 (Sig. value is $0.841 > 0.05$). It was concluded that there was a significant **linear** relationship between the Competency variable (X2) and Work Achievement (Y).
Homogeneity Test

When comparing multiple data sets, the homogeneity test becomes quite significant. The purpose of this test is to find out whether the groups have different variances (degree of data dispersion) or the same. In statistics, homogeneity means that two or more data sets are very similar to each other. Equivalence of variance is the focal point in the homogeneity test framework. Data is said to be homogeneous if the variance between groups is the same. The Levene test is a well-known way to check homogeneity. To compare group variance, this test uses the statistical test F.

The homogeneity test is used to test whether the data distribution is homogeneous or not by comparing the two variants. The homogeneity test is carried out if the data group is in a normal distribution. The homogeneity test in this study uses *Levene's* test. Testing was carried out using the help of SPSS software version 25.0.

The basic criteria for decision-making, namely:
1. Significant value > 0.05: Variants between groups are the same (homogeneous)
2. Significant value < 0.05: Variants between groups are not the same (not homogeneous)
3. The results of the homogeneity test are shown in Table 11.

Table 11
Homogeneity Test Results

Tests of Homogeneity of Variances		Levene Statistic	df1	df2	Mr.
Y_X1	Based on Mean	.947	1	97	.333
	Based on Median	.110	1	97	.740
	Based on the Median and with adjusted df	.110	1	83.209	.741
	Based on trimmed mean	.450	1	97	.504
Y_X2	Based on Mean	.010	1	97	.919
	Based on Median	.062	1	97	.804
	Based on the Median and with adjusted df	.062	1	84.198	.804
	Based on trimmed mean	.007	1	97	.932

Based on Table 11 on the homogeneity test, it is known that the variants of transformational leadership variables and work competencies are significant, because the significance value of the work performance variable (Y) based on the transformational leadership variable (X1) of $0.333 > 0.05$ has met the homogeneity test criteria, and based on the competency variable (X2) of $0.919 > 0.05$ has met the homogeneity test criteria.
Basic Assumption Test

Assumptions of the normality of role variables and residuals are very important in regression analysis. When dealing with statistical tests, this assumption is especially relevant when the sample size is small. To ensure the reliability of the regression analysis findings, a normality test was used to check whether the research data followed the normal distribution or not.

Visualizing a normal distribution of data is easy using a normal probability graph. Here we see a comparison between the cumulative data spread and the normal spread in a graph. A straight diagonal line will form on the plot if the data follows a normal distribution. The normal distribution is indicated by the data on the Normal Interpretation Probability Plot. If the graph is normally distributed, any deviation against the diagonal line indicates that the data is not normally distributed; The greater the difference, the more unusual the data is.

The normality test was carried out to find out whether the data was normally distributed or could be approached by the normal distribution. The concept of normality test with the Liliefors test compares the observation results with the critical value of Liliefors. Based on the sample to be tested, the null hypothesis (H0), that the sample comes from a normally distributed population, against the alternative hypothesis (H1) that the population is not normally distributed (Dirwan, 2021:87). The normality test of the data results was tested using the Kolmogorov-Smirnov (KS) test with SPSS software version 25.0. The Kolmogorov-Smirnov (KS) Elemental Statistical Test is used to check whether the data is normally or abnormally distributed. Statisticians use a non-parametric KS test. To find out if the data follows the normal distribution by looking at the significance value of the KS test and its interpretation. The basis for the decision is:
1. If the Sig value > 0.05, then the data is normally distributed
2. If the value of Sig < is 0.05, then the data is not normally distributed

The Influence of Transformational Leadership on Work Performance

Transformational leadership has a very significant impact on the work performance of TNI AU finance officers. This finding is strongly supported by statistical analysis which shows that the count value (5.820) surpasses the ttable (1.985). This unequivocally states that there is a significant relationship between transformational leadership and work performance, indicating that this relationship does not occur randomly. The significance value (0.000) is much smaller than 0.05. These results further reinforce the belief that the observed relationship is not a coincidence, but rather reflects a real and substantial influence.

These findings are in line with various transformational leadership theories, which emphasize the important role of leaders, namely: Motivating and Inspiring: Transformational leaders can arouse intrinsic motivation in subordinates by articulating an attractive and challenging vision and empowering and Developing: They encourage learning, providing individualized support, and create an environment conducive to professional growth.

The Effect of Competence on Work Performance

Data from a questionnaire filled out by 99 respondents shows that TNI AU finance officers generally have good competence. This is reflected in the average score of the competency variable which is 82.61 (on a scale of 39-91). This score shows that overall, TNI AU finance officers have a good understanding of their duties, functions, and roles, and can carry out the assigned tasks.

A more in-depth statistical analysis using multiple linear regression confirmed a positive relationship between competence and job performance. The regression coefficient for the competency variable is 0.365, with a significance value of 0.000. These results show that every increase in one unit in the competency variable will be followed by an increase in work performance by 0.365 units, assuming the other variables are constant. The resulting statistical significance value of 0.000 which is well below 0.05 further strengthens that the positive relationship between competence and work performance is not a coincidence, but rather shows a real and substantial influence.

This finding is in line with various theories and definitions of competence that have been put forward by experts as follows: Competence as a Determinant of Success: Armstrong (in Priansa, 2017: 253) defines competence as "the capacity possessed by employees that leads to behavior that is by the demands of the job and by organizational regulations" which will ultimately "bring the desired results". This definition underlines that competence is a key factor in achieving success at work. TNI AU finance officers, by having good competence, will be able to show behavior by the standards and demands of the organization, which in turn will have a positive impact on their work performance, Edison et al. (2018: 140) emphasized that competence includes the knowledge, skills, and attitudes necessary to "carry out a job correctly and have excellence". This definition is in line with the finding that TNI AU finance officers are required to master the vision, mission, and goals of the organization, as well as solve problems, create documents, and operate equipment, and McShane and Glinov (2010:36) stated that "Competence is the characteristic of a person who produces superior performance". They explained that competencies include knowledge, abilities, values, motivations, and personal traits. This statement corroborates the finding that TNI AU finance officers with high competence tend to show better work performance.

The three main dimensions of the competence of TNI AU finance officers that need to be considered include Knowledge of the Field of Duty: Including mastery of the vision, mission, objectives, concepts, theories, and regulations relevant to the task. Data shows that finance officers are required to master the vision, mission, and goals of the Diskuau. This is in line with the need for an in-depth understanding of the duties, functions, and regulations of the Indonesian Air Force for effective decision-making, Expertise/Skills of Task Areas: Includes the ability to solve problems, prepare documents, and operate task support equipment. Finance officers are required to be able to solve task problems, make documents, and operate task support equipment. This ability reflects the application of skills and knowledge in the real world Behavior: Includes aspects of leadership, service orientation, self-development, cooperation, and discipline. Finance officers are expected to show a leadership attitude, orientation towards service, and commitment to self-

development. These aspects show behaviors that contribute to a positive and productive work environment, which ultimately promotes improved work performance.

Competence Affects Work Performance causes several things, including Increased Efficiency and Effectiveness: Financial officers with high competence can complete tasks more efficiently and effectively. They have the knowledge and skills necessary to identify the best solutions, avoid mistakes, and maximize existing resources; Better Adaptability: A dynamic work environment demands high adaptability. Competent finance officers tend to be more flexible, open to change, and able to learn quickly, so they can adapt to new situations and still excel Increased Confidence and Motivation: A strong grasp of the field of duty increases confidence and motivation. Competent finance officers are more confident in making decisions, completing tasks, and achieving goals, which in turn will improve their overall performance.

Competence has a positive and significant influence on the work performance of TNI AU financial officers. In line with the definition of competence according to Armstrong (Priansa, 2017), which states that competence is a capacity that leads to behavior that is by the demands of the job, to produce the desired results. The competency dimensions measured in the research (knowledge, expertise/skills, and behavior) are in line with the definition of the competencies of the Indonesian Air Force (2019: 2-4) and Zwell (in Wibowo, 2014: 276). The importance of Competency Development of TNI AU financial officers through education, training, and work experience to achieve optimal work performance.

Analysis of the data presented in the source shows that the TNI AU finance officers generally have a good level of competence. An average score of 82.61 for the competency variable (on a scale of 39-91) indicates that they have a strong understanding of their roles, duties, and functions. However, it is important to note that competence is not just a score, but a multifaceted concept that includes:

Knowledge of the Task Area: This goes beyond basic understanding and includes a

1. thorough mastery of concepts, theories, and rules relevant to their task. As highlighted
2. in the source, TNI AU finance officers are expected to have in-depth knowledge of
3. their duties, functions, and job descriptions, as well as the vision, mission, and objectives of the Diskuau.
4. Skill Field of Duty: This refers to the ability to effectively apply their knowledge in real-world scenarios. The source emphasizes the importance of the ability to solve
5. problems, prepare documents, operate equipment, and make informed decisions.
6. Behavior: This aspect includes important traits such as leadership, service orientation, and commitment to self-development, all of which contribute to a positive and productive work environment.

Mastery of the duties, functions, and regulations of the Indonesian Air Force is the foundation for effective decision-making. The ability to solve problems, prepare documents, and operate supporting equipment reflects the application of expertise and skills. Meanwhile, professional attitudes, service orientation, and self-development show behaviors that support the achievement of high work performance. The findings are

strongly supported by the definition of competence put forward by experts, including Armstrong: Emphasizing that competence leads to behavior that is in line with the demands of work and organizational standards, which ultimately results in the desired results, Edison et al. (2018: 140): Highlights the combination of knowledge, skills, and attitudes that enable effective task execution and produce excellence, and McShane and Glinov (2010:36): Identifying competencies as key drivers of superior performance, which encompasses a wide range of individual characteristics that contribute to success.

Transformational leadership and competence together have a significant influence on the work performance of TNI AU finance officers. The synergy between effective transformational leadership and individual competence in achieving high work performance and increasing organizational effectiveness, the Diskuau to continue to develop programs that can improve both the transformational leadership aspects of leaders and the competence of financial officers.

Conclusion

The results of the study show that transformational leadership and competence have a positive and significant influence on the work performance of TNI AU financial officers, both partially and simultaneously. Transformational leadership was proven to increase work performance with a regression coefficient of 0.452 and a significance value of 0.000, while competence also had a positive influence with a regression coefficient of 0.399 and a significance value of 0.000. Simultaneously, these two variables were able to explain 51.6% of the variation in work performance. Further research is suggested to involve other units in the TNI, explore moderation or mediation factors such as organizational culture and work motivation, and use a qualitative approach for a deeper understanding. In addition, Diskuau needs to develop transformational leadership training programs and competency improvement on an ongoing basis.

The Influence of Transformational Leadership and Competence on the Work Performance of TNI AU Finance Officers

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