



The Effect Of Implementation Of Regional Financial Management Information System (SIMDA) On Quality Of Regional Financial Statements Of Kabupaten Majene

Wulan Ayuandiani¹, Junaedi²

Management

University of West Sulawesi, Baurung, Sulawesi Barat, Indonesia, 91412

E-mail: wulanayuandiani@unsulbar.ac.id, ediadriansyah24@gmail.com

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ABSTRACT

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The purpose of this study was to determine the effect of implementation of the Regional Financial Management Information System (SIMDA) on the quality of the financial statements in Kabupaten Majene. This research use saturation sampling who all population as sample are 58 Civil Servants (PNS) who work in Regional Office of Finance and Assets (BKAD) of Kabupaten Majene. The research method uses quantitative research methods with simple linear regression data analysis techniques that are calculated manually as well as data collection techniques by means of documentation and distributing questionnaires to all Civil Servants (PNS) who work in the Financial Board and Regional Assets of Kabupaten Majene. From the results of simple linear regression calculations, the results of study indicate a correlation or relationship between the implementation of SIMDA and the quality of the financial statements in the Kabupaten Majene, where the correlation value shows a very strong relationship. Then from the results of the calculation of the statistical t test, known t count is greater than t table, which means that the implementation of the regional financial management information system has a significant effect on the quality of the financial statements of the Kabupaten Majene, so that H1 is accepted and H0 is rejected..

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1. Introduction

Indonesia is a country that adopts a regional autonomy system, in which the autonomous region has the right, authority, and obligation to regulate and manage its own government affairs and the interests of the local community in accordance with statutory regulations. The regional autonomy policy is considered to be very democratic and fulfills the actual aspects of decentralization, with the decentralized system each regional government is obliged to regulate and manage its own regional financial management and make accountability reports on the activities that have been carried out.

The ability of regional governments to manage finances is reflected in the APBD which is reflected in the ability of regional governments to finance the implementation of government tasks, development and social services. Thus, local governments must submit accountability for the use of APBD to the public in the form of financial reports.

The Regional Government Financial Report (LKPD) is a form of local government accountability in managing the economic resources used during one period. Regional government financial reports are required to follow government accounting standards in accordance with Peraturan Pemerintah No. 71 Tahun 2010. But the fact that is happening at this time, there are still many financial statements of local governments that have low quality. This is evidenced by the fact that there are still many local governments that have not received a Fair Opinion without Exception (WTP) from the results of an audit conducted by the Supreme Audit Board (BPK) on local government financial reports, where in 2015 out of 398 districts only 26% (105) obtained a Fair without Exception (WTP) opinion, and only 38% (35) out of 93 cities also obtained a Fair Without Exception (WTP) opinion.





The Financial and Development Supervisory Agency (BPKP) has developed a computer application system that can manage financial transaction data into financial reports that can be utilized, namely the Regional Financial Management Information System (SIMDA). SIMDA was introduced on August 29, 2006. This application is expected to assist regional governments in integrated regional financial management, including budgeting, administration, accounting and reporting.

Kabupaten Majene is one of the regencies in West Sulawesi that obtains a Fair Without Exception (WTP) opinion from the audit results of the Supreme Audit Agency (BPK) on the financial statements of the regional government. Where the acquisition of WTP opinion can be a benchmark for the quality of good regional financial reports. Unqualified Opinion (WTP) is obtained while still using an application that is combined with a manual report and not using SIMDA. So that researchers are interested in knowing how the quality of the financial statements of the government of KabupatenMajene after implementing SIMDA, which was only implemented in 2017.

2. Methods

This research conducted at the Regional Finance and Assets Agency office in Kabupaten Majene, at Jalan Poros Majene-Mamuju, Pangali-ali Village, Banggae District, Kabupaten Majene, West Sulawesi. The time to do research and gather the amount of data needed is more or less 2 (two) months.

The type of data used in this study is primary data. Primary data were obtained using a questionnaire survey in the form of structured questions in which each respondent was limited in providing answers to specific alternative answers. Primary data sources in this study are all employees, in this case Civil Servants (PNS) who work in the Regional Office of Finance and Assets (BKAD), KabupatenMajene.

a. Population

In this study, researchers took a population of all Civil Servants who worked in the Office of the Regional Finance and Assets Kabupaten Majene, amounting to 58 responden .

b. Sample

The sample in this study is the entire population itself, it calling *saturated sampling* including all Civil Servants who work in the Regional Office of Finance and Assets (BKAD) of KabupatenMajene, amounting to 58 responden

c. Sampling Techniques (Sampling)

Sugiyono (2012: 91-92), sampling technique is a techniquehow to get a sampling. To determine the sample that will be used in research, there are various sampling techniques that are used.

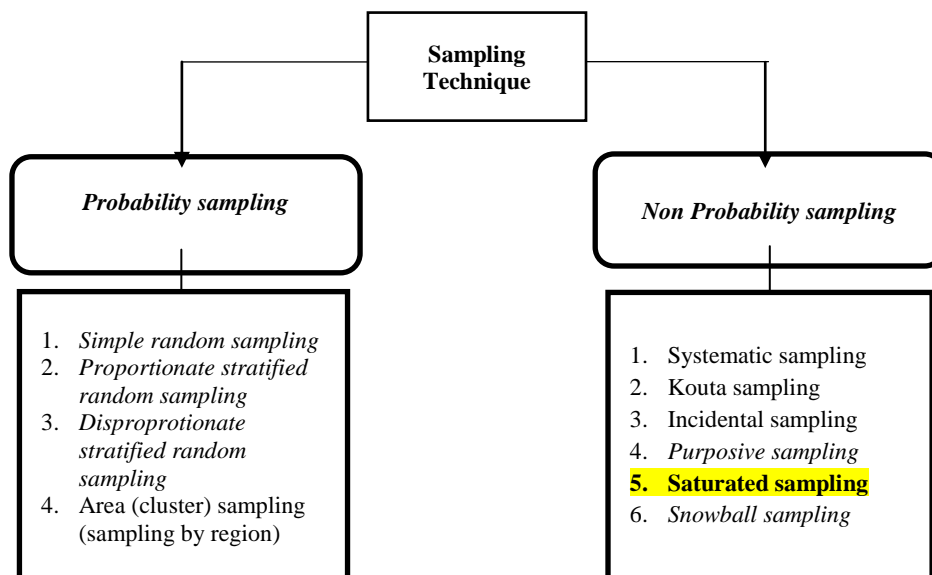


Fig1 :Sampling Technique

In this study the sampling technique used is non-probability sampling, using *saturated sampling*. According to Arikunto (2012: 104) if the total population is less than 100 responden, then the total sample





is taken, but if the population is more than 100 responden, then it can be taken 10-15% or 20-25% of the total population.

In this study, the total population (all Civil Servants in the Office of the Regional Finance and Assets Agency in KabupatenMajene) is not more than 100 responden, so the researchers took the entire population of 58 responden into the study sample.

d. Data collection technique

- 1) The documentation in the study was carried out by taking a general description of the BKAD office in the form of a brief history, vision and mission, and structure.
- 2) Questionnaire will be conducted on all employees in this case Civil Servants (PNS) who work in the Office of the Regional Office of Finance and Assets (BKAD) KabupatenMajene.

e. Data Analysis Technique

Data analysis was performed to test the hypotheses which included the determination of hypotheses and statistical tests, namely by simple linear regression analysis. The aim is to determine whether the independent variable has a relationship with the dependent variable. Determination of the level of significance, and ends with determining the basis for drawing conclusions through the acceptance or rejection of hypotheses.

a) Simple Linear Regression Analysis

Sugiyono (2012: 217), simple linear regression is based on the functional or causal relationship of the independent variable with one dependent variable.

b) Correlation Analysis used in this research is productmoment correlation analysis. Product moment correlation analysis is used to determine whether there is a significant relationship between variable X and Y. (Purnamasari: 2015)

f. Hypothesis Testing

1) Statistical Test t

T test aims to determine whether the independent variable (X) partially has a significant effect on the variable (Y).

The basis for taking the value of t arithmetic and t table, namely:

- 1) If the value of t statistic > t table then the independent variable affects the dependent variable
- 2) If the value of t statistic < t table then the independent variable has no effect on the dependent variable

Based on the results of the significance of the SPSS output results

- 1) If the Sig value < 0.05 then the independent variable influences the dependent variable.
- 2) If the Sig value > 0.05 then the independent variable has not significant effect on the dependent variable.

3. Results And Discussion

a) Research result

1) Presentation of Research Results Data

The data presented in this study were obtained from a questionnaire distributed to 58 responden who working at the Regional Office of Finance and Assets(BKAD) as respondents in the study and also carried out documentation in the form of an overview of the BKAD Office and its organizational structure. The variables in this study are the implementation of SIMDA (notated by X) and the quality of financial statements (notated by Y). Where the implementation of SIMDA is an independent variable and the dependent variable is the quality of financial statements. To find out the data presentation of each variable in detail can be seen in the following description:

a. Implementation of SIMDA (X)

Results data on the implementation of SIMDA in BKAD KabupatenMajene obtained answers from questionnaires that were given to 58 respondents. There are 9 items of statements that must be filled honestly by respondents.

b. Quality of Financial Statements (Y)

Data on the quality of the financial statements used in this study were also sourced by respondents, 58 responden in the BKAD Office of KabupatenMajene, by distributing questionnaires in the form of 9 questions about the quality of financial statements.

2) Simple Linear Regression





The general linear regression equation in general are:

$$Y = a + bX$$

Information:

Y = Response (dependent / dependent variable)

a = Constanta

b = Regression coefficient of the independent variable

X = Predictor (independent / independent variable)

Where to find the values of a and b, a formula like the following is used:

$$b = \frac{n(\sum XY) - (\sum X)(\sum Y)}{n(\sum X^2) - (\sum X)^2}$$

$$a = \frac{\sum Y - b(\sum X)}{n}$$

a. Arrange H0 and H1

H₀: Implementation of Regional Financial Management Information System (SIMDA) does not affect the Quality of Financial Statements

H₁: Implementation of the Regional Financial Management Information System (SIMDA) has a strong influence on the Quality of Financial Statements.

b. Develop a Table of Frequency Distribution

After compiling the hypothesis, the next step is to make a frequency distribution table.

c. Look for Values b and a for Regression Equations

$$b = \frac{n(\sum XY) - (\sum X)(\sum Y)}{n(\sum X^2) - (\sum X)^2}$$

$$b = \frac{58(85.822) - (2.240)(2.214)}{58(86.998) - (2.240)^2}$$

$$b = \frac{4.977.676 - 4.959.360}{5.045.884 - 5.017.600}$$

$$b = \frac{18.316}{28.284}$$

$$b = 0.6475746005$$

$$b = 0.65$$

b = regression coefficient number

Based on the calculation above, it is known that the value of b = 0.65. Where this figure implies that an increase in the implementation of SIMDA, the consistent value of the quality of financial statements will increase by 0.65. Value b and value a can be obtained after creating a frequency distribution table, from which the table can know the value of and which is then entered into the formula to find the values of b and a. $\sum X \sum Y \sum X^2 \sum Y^2 \sum XY$

$$a = \frac{\sum Y - b(\sum X)}{n}$$

$$a = \frac{2.214 - 0,6475746005(2.240)}{58}$$

$$a = \frac{2.214 - 1.450,56710512}{58}$$





$$a = \frac{763,43289488}{58}$$

$$a = 13,1626361186$$

$$a = \mathbf{13,16}$$

a = constant number

According to the calculation results, the value of a is 13,16. This figure is a constant number which means that if the implementation of SIMDA (X) is 0, then the consistent value of the quality of regional financial reports (Y) is 13,16. Value of a can be obtained after finding the value of b which is then entered into the formula to find the value of a.

d. Determine the Regression Equation

After the value of a and b are found then a simple linear regression equation can be arranged. The simple linear regression equation for SIMDA implementation and the quality of financial statements is as follows:

$$Y = a + bX$$

$$Y = 13.16 + 0.65X$$

e. Test the Regression Equation by Calculating Correlation Values (r)

After determining the regression equation, the next step is to calculate the correlation value (r) to find out whether there is a significant relationship between variable X and Y. The following is the calculation of the correlation value:

$$r = \frac{n \sum XY - \sum X \sum Y}{\sqrt{(n \sum X^2 - (\sum X)^2)(n \sum Y^2 - (\sum Y)^2)}}$$

$$r = \frac{58 \times 85822 - 2.240 \times 2,214}{\sqrt{(58 \times 86.998 - 2.240^2)(58 \times 84.801 - 2.214^2)}}$$

$$r = \frac{4.977.676 - 4.959.360}{\sqrt{(5.045.884 - 5.017.600)(4.918.458 - 4.901.796)}}$$

$$r = \frac{18.316}{\sqrt{(28.284)(16.662)}}$$

$$r = \frac{18.316}{\sqrt{471.268.008}}$$

$$r = \frac{21.708,708114487}{18.316}$$

$$r = 0,8437167197$$

$$r = \mathbf{0,84}$$

According to the criteria, the correlation value (r) is as follows:

- a) 0 : There is no correlation between the two variables
- b) 0 - 0.25 : Very weak correlation
- c) 0.25 - 0.5 : Correlation is enough
- d) 0.5 - 0.75 : Strong correlation
- e) 0.75 - 0.99 : Correlation is very strong
- f) 1 : Perfect

Based on the calculation of the value of r (correlation), it is known that the relationship of SIMDA implementation with the quality of financial statements is very strong because of the magnitude of $r > 0.75$ that is equal to 0.84.

f. Calculate the value of t Calculate with Formula

Calculate the value of t calculate with the formula:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$





$$t = \frac{0,8437167197\sqrt{58-2}}{\sqrt{1-0,8437167197^2}}$$
$$t = \frac{0,8437167197 \times 7,4833147735}{\sqrt{1-0,7118579031}}$$
$$t = \frac{0,8437167197 \times 7,4833147735}{\sqrt{0,2881420969}}$$
$$t = \frac{6,3137977932}{0,5367886892}$$
$$t = 11,7621662308$$
$$t = 11,76$$

Information:

t = T value calculated

r = correlation coefficient value

n = Number of observational data

$$db = n - k$$

$$db = 58 - 2$$

$$db = 56$$

The t statistic values are then consulted with the t table value with a significance level of 5%. At the 5% significance level, $t_{table} = 1.67252$ and t statistic = 11.76, so, t statistic > t table. It means H₁ is accepted. SIMDA implementation affects the quality of financial statements. Where if the SIMDA implementation is getting better, the quality of financial statements will also increase.

b) Discussion of Research Results

The results of this research, it can be observed the process carried out to obtain the correlation value (r) and the value of t statistic, starting from preparing hypotheses namely H₀ and H₁ to see whether H₀ and H₁ are accepted or rejected later. Then proceed with compiling a frequency distribution table that is compiled based on the results of a questionnaire or questionnaire regarding the X variables and Y variables.

After obtaining the X, Y, X₂, Y₂, and XY values from the frequency distribution table, then the values are entered into the formula to find the values of b and a. After obtaining the values of b and a. Furthermore, after knowing the values of b and a, then Simple linear regression equations for the implementation of SIMDA and the quality of financial statements can then be compiled.

To test a simple linear equation, a value (r) or correlation value is calculated to determine whether there is a relationship between the implementation of SIMDA in Kabupaten Majene and the quality of financial statements in the Kabupaten Majene government. Correlation value is sought using a formula as stated in the research results and r = 0.84 results, which means there is a relationship between the implementation of Kabupaten Majene SIMDA with the quality of financial statements of Kabupaten Majene, where the relationship is classified as a very strong correlation, because it is in the range 0.75-0.99.

After knowing the correlation value between variable X (SIMDA supplementation) and variable Y (quality of financial statements), a t statistic test is then performed to determine whether the independent variable (X) influences the dependent variable (Y).

In t statistic is obtained from the formula which is then compared to the value of t table, where if the value of t statistic is greater than the value of t table, it mean the variable X affects the Y variable, while, if the value of t statistic is smaller than the value of t table, it mean the variable X has no effect on the variable Y. So the results of this research that show that t statistic is greater than t table, it mean that the implementation of SIMDA Kabupaten Majene has a **significant** on the quality of the financial statements of the Kabupaten Majene government, So from the discussion above it can be said that the application of the Regional Financial Management Information System (SIMDA) of Kabupaten Majene is a very good application to be used in managing regional financial reports. The statement was supported by the results of an interview conducted with the Head of Accounting and Accountability Section Head, Ernawati, who stated that the SIMDA application was indeed very easy to use and that financial statements became better structured after using the SIMDA application. So it can be said that the SIMDA application is the best application that has ever been used in *Regional Office of Finance and Assets*





(BKAD) Kabupaten Majene, where after implementing the SIMDA application, financial reports are better, because it presents information that is more complete, more accurate, timely, easy to understand, as well as useful for decision making which means that almost all of the main functions of implementing the SIMDA application proposed by Juddy Juliant et al (2016) have been felt by staff in the *Regional Office of Finance and Assets (BKAD)*.

4. Conclusion

From the results of the research and discussion above the following conclusions are obtained:

- a. After calculating the value of r or the correlation value is known that there is a relationship between the implementation of SIMDA Kabupaten Majene with the quality of financial statements of the local government of Kabupaten Majene, where the relationship is classified as a very strong correlation.
- b. From the results of the calculation of the statistical t test which shows that t arithmetic is greater than t table. It means the implementation of SIMDA Kabupaten Majene has a significant effect on the quality of the financial statements of the local government of Kabupaten Majene, which means that H_1 is accepted and H_0 is rejected.

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