

The Effect of Implementing the Regional Financial Management Information System (SIMDA) On the Quality of Financial Reports at The Gowa Regency Livestock and Plantation Service

Ninda Pratiwi¹⁾, Rustan²⁾, Firman Syah³⁾

Management Study Program, Faculty of Economics and Business, Universitas Muhammadiyah Makassar, Indonesia

*Corresponding Author

nindapратиwi07122000@gmail.com¹⁾, rustan@unismuh.ac.id²⁾, firman.syah@unismuh.ac.id³⁾

Abstract

This research is a type of quantitative research with the aim of finding out the effect of the Implementation of the Regional Financial Management Information System (SIMDA) on the Quality of the Financial Reports of Dinas Peternakan dan Perkebunan Gowa Regency. The population in this study were 30 employees who were at the Gowa Regency Dinas Peternakan dan Perkebunan Office. The sample used is saturated sampling, saturated sampling is a sampling technique when all populations are sampled. The data used in this study is primary data. Primary data is data in the form of information directly obtained from the results of a questionnaire using a Liker scale. The analysis techniques used are validity test, reliability test, simple regression test, T test and R test. The results of the study show data using statistical calculations through the application of Statistical Package for the Social Science (SPSS) version 27 regarding the Effect of Application of Regional Financial Management Information System (SIMDA) on the Quality of Financial Reports of Dinas Peternakan dan Perkebunan Gowa Regency which has been discussed from the previous chapter, the authors draw conclusions namely the Implementation of the Regional Financial Management Information System (SIMDA) has a positive and significant effect on the Quality of the Gowa Regency Dinas Peternakan dan Perkebunan Financial Reports.

Keywords: *SIMDA, Quality Of Financial Reports*

INTRODUCTION

Development Science and technology is increasingly rapid and sophisticated has brought that impact very large in human life. Especially information technology is felt by the public, including government and private agencies. This is caused by the needs of human life from time to time which trigger the human mindset to be able to create new innovations that suit the demands of the current era. This is done so that all life activities can be carried out effectively and efficiently.

Technology Computers are one example of a technological product that has developed rapidly can help make it easier for humans to process data and present quality information. To achieve the goals of each agency or Companies need a system that can manage all processes that occur in the agency or company. From the start of the process of collecting, sending, entering, processing and stores data about economic events or events caused by the organization's activities/operations on a daily basis, this can be done to speed up existing work within the agency or company. One application of progress deep information technology supports the process of implementing regional financial governance in accordance with applicable regulations, is efficient, effective, transparent, accountable, and auditable, the Deputy for Supervision of Regional Financial Administration has facilitated the government

with the SIMDA application in the hope of realizing accountable and transparent regional financial management.

System information finance area is application Which own position Which very means in regarding manage finance region. Like Which already arranged in UU Number 17 Year 2003 about Finance state as well as UU No. 1 year 2004 about Treasury state require government region as well as unit work device region as users budget for arrange report finance as responsibility answer handling finance. Report finance shaped black people, report creation budget, report current which as well as notes about report finance must served in accordance Rules Government No. 24 Year 2005 about standard Accountancy Government.

For obey rule PP No. 56 Year 2005 that is will utilize technology data pass SIMDA, Service Farm and Plantation Regency Gowa succeed apply SIMDA. Objective implemented it System Information Management Finance Area This so that get report finance as well as data finance regularly appropriate on time, intact, Correct, as well as Can trusted suitable importance Which happen and help create leader the best System Information Management Finance Area or SIMDA is application Which is database Which the goal will facilitate management finance area Of environment Unit Work Device Area.

RESEARCH METHODS

Type study This is research quantitative using primary data sources and secondary data. Population in study This is 30 people Which Work Of animal husbandry Department and Plantation Regency Gowa, Which own department or group. Sample used is sampling fed up. The technique used in this research is through a questionnaire.

RESULTS AND DISCUSSION

A. Results

1. Simple Linear Regression

Simple linear regression analysis is a linear relationship between an independent variable (X) and a dependent variable (Y). This analysis is to determine the direction of the relationship between the independent variable and the dependent variable, whether positive or negative.

Table 1 Simple Linear Regression Test Results

Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	17.262	4.183	
	SIMDA	.859	.143	.751

a. Dependent Variable: Quality of financial reports

$$Y = \alpha + \beta X + e$$

$$Y = 17.262 + 0.859$$

2. Uji T

Table 2 T Test Results

Coefficients ^a							Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	17.262	4.183		4.127	.001		
	SIMDA	.859	.143	.751	6.011	.001	1.000	1.000

a. Dependent Variable: Quality of financial reports

Sumber: SPSS 27 2024

Based on the results of the t test (partial test), the aim is to test the influence of each independent variable (Quality of Financial Reports) and the dependent variable (Regional Financial Management Information System (SIMDA)). Based on table 4.13, it can be seen that the company value variable shows a calculated t value of 6,011 > 1.697 and the resulting significance is 0.001 < 0.05. This means that the Regional Financial Management Information System (SIMDA) variable has a significant influence on the quality of financial reports.

3. Coefficient of Determination (R²)

The Coefficient of Determination (R²) measures how far the model's ability to explain variations in the independent variables. The coefficient of determination value is between 0-1. R value² Small means that the ability of the independent variables to explain variations in the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict variations in the dependent variable (Ghozali, 2013: 95).

Table 3 Coefficient of Determination Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.751 ^a	.563	.548	2.395

a. Predictors: (Constant), SIMDA

b. Dependent Variable: Quality of financial reports

Sumber: SPSS 27 2024

Based on Table 4.13, the coefficient value is large *R Square* is 0.563, this means that 56.3% of the financial report quality variable can be explained by the financial report quality variable while the remainder (100% - 56.3% = 43.7%) is explained by other causes.

B. Discussion

Based on the results of this research, it can be shown that there is a positive and significant influence between the independent variables on the dependent variable. It can be proven based on testing with a t table of 1,697, the calculated t for the regional financial management information system (SIMDA) variable is 6,011. Based on these results, the calculated t for the regional financial management information system variable is greater than the t table (1.697) and based on significance $< (0.01 < 0.05)$, it can be seen that H1 is accepted and H0 is rejected. The quality of financial reports can be said to mean that the independent variable has a significant effect on the dependent variable.

In order to realize the implementation of regional financial management that is fast, precise and accurate, the Financial and Development Supervisory Agency (BPKP) has developed a computer application system that can convert financial transaction data into financial reports that can be used at any time, namely the Regional Management Information System (SIMDA) a technology application-based system developed to support the achievement of accountability for local governments both at the SKPKD reporting level and at the SKPD accounting level. This application can make it easier for local governments to prepare planning and budgeting, and also implement APBD administration and APBD accountability.

CONCLUSION

Based on the problem raised by the author, namely the influence of the implementation of the Regional Financial Management Information System (SIMDA) on the Quality of Financial Reports of the Gowa Regency Livestock and Plantation Service, it can be concluded that the Implementation of the Regional Financial Management Information System (SIMDA) has a positive and significant effect on the Quality of Financial Reports at the Gowa Regency Livestock and Plantation Service.

REFERENCES

- Agustin, Hamdi. (Ed). 2019. *System Information Management in Perspective Islam*. PT Raja Grafindo Homeland: Depok.
- Alfian, M. (2015). *Factor Supporter Implemetasi SIMDA and The influence To Quality Report Finance on SKPD Regency west Track*. *Journal Economy And Business*, 18(3),119-131
- Ananda, febryandhie, and Mustika Gems Sari. "Influence Implementation System Information Management Area (SIMDA) Finance To Quality Report Finance (Education on Environment Service Health Regency Field Pariaman)." *Journal Bladder* 4.2 (2020).
- Apriana, N. I. T. A. (2021). *Influence Application System Information Management Financ Area (Simda) To Quality Report Finance Bappeda Regency Gowa*.
- Damayanti, H., & Destiningsih, R. (2020). *Application System Information Management Area Finance in management data finance on organization government area (Education case on BPBD Regency Magelang)*. *JPEK (Journal Education Economy and Entrepreneurship)*, 4(2), 175-186.
- Jogiyanto. 2007. *Model Success System Technology Information*. Yogyakarta: Andi

- Karmana, D., Nasution, S. M., Fudsy, M. I., & Lesmana, B. (2022). *Influence Application SIMDA Finance To Quality Report Finance: Education Case On House pain Special Tooth And Mouth City Bandung*. *Acman: Accounting and Management Journal*, 2(2), 130-137.
- Khabibah, N. A. (2021). *Implementation System Information Management Area (Simda) Finance Based Accrual On Service X*. *Journal Scientific infokam*, 17(1), 20-26.
- Mcleod, Raymod. 2010. *System Information Management*. Jakarta: Salemba Four.
- Nugroho, eco 2007. *System Information Management*. Yogyakarta: Andi.
- PP Number 24 Year 2005 about Standard Accountancy Government. 2005. Jakarta: Bond Accountancy Indonesia.
- PP Number 56 Year 2005 about System Information Finance Area. 2009. Jakarta: Department Finance Republic Indonesia.
- Pramesti, A. D., & Widiyanto, A IN. (2020). *Analysis Application System Information Management Finance Area (Simda Finance) In Processing Data Finance On Service Health City Tegal*. *Journal Research Applied Accountancy*, 4(2), 130-136.
- Ramayanto, R., & Yunarni, B. R. T. (2022). *Analysis Application System Information Management Area (SIMDA) Finance On A lot Planning Development Area (BAPPEDA) Regency Lombok West*. *Journal Scientific Mandala Education*, 8(1).
- Rineldo, Ifdhal Aditya. "Analysis Application Simda in Create Transparency and Accountability on Bpkpd Regency Kerinci: Ifdhal Aditya Rineldo, Afrianti, Ardianto." *Journal Administration Archipelago Many* 4.5 (2022): 23-29.
- Syarifuddin, D. (2020). *Analysis Implementation Application System Information Management Area (SIMDA) Of Government Regency Sarmi*. *Journal Research Economy & Finance Area*, 5(2), 174-198.
- UU Number 17 Year 2003 about Finance state as well as UU No. 1 year 2004 about Treasury state require government region as well as unit work device region as users budget for arrange report finance as responsibility answer handling finance.