
REGIONAL MANAGEMENT INFORMATION SYSTEM

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Abstract

This study aims to determine how the results of the application of the Regional Management Information System (SIMDA) at the Regional Development Planning Agency (BAPPEDA) of Gowa have been carried out effectively. This research was obtained from a questionnaire (primary) and several observations and interviews with related parties, this type of research is descriptive qualitative by using juridical and sociological approaches. Select several informants with snowball sampling and purposive sampling. Sources of data used are primary sources, namely information sourced from direct observation to the location of research by observation and interviews. While secondary sources are data obtained from documentation or literature studies to supplement primary data. Data collection is done through field research through observation, interviews, and documentation. The results of this study indicate that in general BAPPEDA employees already understand the meaning of SIMDA finance and an overview of its implementation relating to input and output data. SIMDA Finance facilitates the process of preparing financial statements. The factors that have to support the implementation of SIMDA financial are communication, human resources, attitudes/dispositions, and bureaucratic structures.

Keywords: Simda Finance, Implementation

PRELIMINARY

Financial Statements as a form of accountability and financial management for each entity, both government and private, thus requiring the entity to create good financial reports, therefore we need tools to assist in making the financial statements. Financial management of government identity is SIMDA (Regional Management Information System).

SIMDA was formed in 2003, which was designed by the Regional Financial and Development Supervisory Agency (BPKP) which is an information system that is built, developed and used to carry out a performance-based Regional Budgeting (APBD) process. The regional government and all Regional Work Units (SKPD) as Budget Users (PA) are required to prepare financial reports as a form of financial management accountability. The SIMDA application program was introduced and entered into force on August 29, 2006, in line with the Ministry of Home Affairs (Permendagri) No. 13 of 2006 concerning Guidelines for Regional Financial Management.

The purpose of the SIMDA application is to produce financial reports and financial information in a timely, complete, accurate and reliable manner in accordance with applicable regulations and encourage the realization of good governance in general and the implementation of regional financial management by providing a regional information technology-based financial management system in particular. Looking at the SIMDA goals, this can make effectiveness in managing local finances.

The effectiveness of the implementation of SIMDA is the results obtained from an agency reflecting the extent to which the agency is able to produce financial reports in a timely, complete, accurate and reliable manner in accordance with applicable regulations and encourage the realization of good government and the implementation of regional financial management based on information technology, the government central and local governments are obliged to develop and utilize technological advancements to improve the ability to manage regional finances and distribute regional financial information.

Research conducted by Mitami Dian M (2013), with the title Analysis of the Implementation of the Regional Management Information System (SIMDA) of Finance in the Regional Government of Pangkep Regency. The method used is qualitative. The results of this study are that in general the Pangkep DPKAD employees have understood the meaning of the Regional Financial Management Information System (SIMDA) in general, namely a computerized accounting system intended for local governments to manage local government financial reports.

The Regional Development Planning Agency (BAPPEDA) is one of the places implementing the SIMDA application. In this place is a place for the entry and exit of money in Gowa regency which regulates the financial management of the institution well. The aim of this research is to find out how the results of the implementation of the Regional Management Information System (SIMDA) in Financial Management at the Gowa Regional Development Planning Agency (BAPPEDA) have been carried out effectively.

THEORY REVIEW

The SIMDA application was introduced and entered into force on August 29, 2006 in line with the Ministry of Home Affairs (Permendagri) No. 13 of 2006 concerning Regional Financial Management Guidelines. Where in the third part the General Principles of Regional Financial Management Article 4 Regional finance is managed in an orderly, obedient to the laws and regulations, effective, efficient, economical, transparent, and responsible by taking into account the principles of justice, compliance, and benefits to the community. As related to the formulation of the problem in this study effectively referred to in paragraph (1) is the achievement of program results with a predetermined target, namely by comparing outputs with results.

1. Effectiveness

Effectiveness according to Keban (2010: 4) says that an organization can be said to be effective if the organizational goals or values as set in the vision are achieved. Effectiveness is an

assessment made in connection with the achievements of individuals, groups, and organizations. The closer they get to the expected performance (standard), the more effective they are assessed, Gibson (Bungkaes 2013: 46).

According to P. Robbins Stephen (2010: 8) effectiveness is carrying out activities that directly help organizations achieve various goals. Effectiveness is doing something right. An organization may be efficient but not effective in approaching the achievement of organizational goals. the closer the organization is to its destination, the more effective the organization is, Ahady (2010: 3).

2. Regional Management Information System

The rapid development of information technology has affected data processing systems and information systems for entities reporting financial data. To be able to manage financial data effectively and efficiently, we need an integrated information system that is able to provide reliable and relevant information.

According to Andini Kusuma Dewi (2014), SIMDA is an information technology-based regional financial management system for the organizers of the main and supporting functions for the well-integrated local government. According to Darea (2015), SIMDA is an effort in order to meet the needs of information quickly, accurately, completely, accurately, and integrated, to support the process of government administration, community services, and facilitate public participation and dialogue in policy formulation.

The regional management information system application is an integrated computer application program and can assist local government administration processes from the provincial, district/city level, to the district and sub-district level. SIMDA consists of 26 separate applications that can be distributed in each SKPD with an integrated database system, so that the output can be used by regional leaders to assist the decision making process. On the other hand the legislature can use it to carry out monitoring of local government performance. SIMDA is one of the efforts in ragka to fulfill information needs quickly, accurately, completely, accurately and integrated to support government administration processes, community services, and facilitate public participation and dialogue in policy formulation.

3. Policy Implementation Theory

The approach used in analyzing the implementation of financial SIMDA refers to the theory put forward by Edward (2014: 62-70), namely the implementation of policies influenced by four variables, namely communication, resources, attitude (diposition) and bureaucratic structure (bureaucratic) structure) ". The four variables are implemented simultaneously because each other has a close relationship.

a. Communication

According to Edward (2014: 62) communication is a factor that shows a role as a reference so that the implementation of policies knows exactly what they are going to do.

Implementation will be effective if the measures and objectives of the policy are understood by the individuals who are responsible for achieving the policy objectives. Clarity in size and policy objectives thus needs to be communicated precisely with the implementers. The consistency or uniformity of the basic measures and objectives needs to be communicated so that the implementor knows precisely the size and objectives of the policy. Communication in organizations is a very complex and complicated process. Different sources of information can give birth to different interpretations. For implementation to be effective, who is responsible for implementing a decision must know whether an implementation can be carried out.

b. Human Resources

According to Edward (2014: 66) important resources through staff in the right size with the necessary expertise, sufficient and relevant information on how to implement policies and in other adjustments involved in implementation, authority to ensure that these policies are carried out altogether as intended.

Resources are important factors for implementing policies to be effective. The resource component includes the number of staff, expertise of the implementers, relevant information, and sufficient to implement the policy and the fulfillment of relevant resources in the implementation of the policy, the existence of authority that ensures that the policy can be directed as expected and there are supporting facilities that can be it is said to carry out activities such as funds and infrastructure facilities.

c. Disposition or attitude

According to Edward (2014: 68), the attitude of the executor is the third important factor in the approach to the study of the implementation of public policy. If the implementation of the policy must not only know what to do and have the capability to implement it but they must also have the desire to implement the policy. Disposition is the character or characteristics possessed by the implementor, such as commitment, honesty, and the nature of democracy.

d. Bureaucratic Structure

According to Edward (2014: 70), the organizational structure tasked with implementing policy has a significant influence on policy implementation.

The organizational structure in charge of implementing the policy has a significant influence on the implementation of the policy. One of the important structural aspects of every organization is the existence of standard operating procedures (standard operating procedures or SOP). SOP is a guideline for every implementor in acting, organizational structure that is too long will tend to weaken supervision and cause red-tape, which is a complex and complex bureaucratic procedure and causes inflexible organizational activities.

4. Supporting Values of Policy Implementation

The application of policy must be supported by the values of the apparatus implementing the policy, so that the application of the policy can run effectively. The supporting values that should be owned by BAPPEDA of Gowa Regency as a policy implementing apparatus are 1). Integrity, 2). Professionalism, 3). Synergy, 4). Service, 5. perfection

5. Financial Reporting

The management and responsibilities of the State's finances in terms of economic management science are referred to as public financial management. Based on the literature on public financial management, the main problems in managing state finances include problems, including: 1. Accounting (Accounting), 2. Budgeting (budgeting), 3. Control / procurement (controlling / purchasing), 4. Auditing / checking / supervision (auditing), 5. Relationship between SIMDA and financial management.

Financial Reports is a form of regional financial accountability and is a responsibility for public accountability and is a measure of the success (performance) of local governments. The financial statements prepared by the government must be quality, that is, those that meet qualitative characteristics, namely and dal, are relevant, can be compared and can be trusted (Cipmawati Mohune, 2013). In the explanation of PP No. 56 of 2005 concerning the Regional Financial Information System stated that to follow up the implementation of the development process in line with the principles of good governance, the government is obliged to develop and utilize information technology advancements to improve the ability to manage regional finances, and channel Regional Financial Information to public services.

RESEARCH METHODS

This research was conducted in May and June 2019, using descriptive qualitative methods, to obtain data, the informants were selected by snowball technique and purposive sampling.

RESULTS AND DISCUSSION

The Regional Development Planning Board of Gowa Regency in financial reporting has been guided by the Pemandagri No. 64 of 2013 by implementing regional financial administration with the guidance of the System and Administration and Accounting Procedures, Reporting and Accountability for regional finances consisting of Cash Flow Reports, Realization / Calculation Reports APBD, Balance Sheet and Budget Calculation.

The Regional Development Planning Board of Gowa Regency has prepared an initial Balance Sheet which will be used as a starting point for the implementation of the Regional Financial System. Based on the results of an inventory of both regional assets and assets, debts, accounts receivable, investments and even cash and inventories, the Majene Regency Regional Financial and Asset Agency compiled an Initial Balance Sheet. After the Initial Balance Sheet was arranged, the Majene Regency Regional Financial and Asset Agency implemented a regional financial accounting system using computerization. So that every transaction that has occurred is recorded in accordance with the recording method used in the regional financial accounting system. All stages of the cycle have been carried out well. Likewise with the completeness of the

financial statement items in accordance with the provisions of the SKPD financial statements consisting of the Budget Realization Report, Balance Sheet, and Notes to the financial statements.

Based on the background, the formulation of the problem, the study of theory and research methodology that have been described previously, this research will present the results of the research through direct interviews with selected informants. The informants are employees/staff directly related to the accounting process in the District BAPPEDA Gowa This is to guarantee the validity of the information submitted.

Then an impression with a theory/concept is carried out that supports the results of the study. The research results can be described as follows:

1. BAPPEDA Financial Report of Gowa Regency.

Presentation of Financial Statements used at the Regional Planning and Development Agency (BAPPEDA) of Gowa Regency based on the results of interviews which consist of Changes in the Budget Over Balance Report, Balance Sheet, Operational Reports, Cash Flow Statements, Equity Change Reports, and Notes to Financial Statements.

BAPPEDA Gowa Regency financial report obtained by researchers is to present a comparison between an accounting period and the previous accounting period. For comparison to be useful, the financial information of the accounting period is reported consistently with the financial information of the previous accounting period. Therefore the following questions are made: What are the main objectives of financial management at this place? Ms. Mardiana S. Sos from the planning and financial section stated that:

"Financial management in this place has the main objective of making the entire regional financial preparation process run as fully as possible to be able to show the background of making decisions in determining general policy direction, priority scale and determining allocation"

The above interview shows that the objectives of financial management are in line with the definition of financial management according to PP RI No. 58 of 2005 in which financial management is financial management that focuses/focuses on public interests (public oriented), this is reflected in the large amount of budget allocations for the public interest as well as the number of community participation participating in the planning, implementation and supervision of regional finances. Therefore, regional management is required to be transparent and have high accountability so that effective and efficient regional management is created. So it can be concluded that in the management of regional finances arranged according to the needs of government and regional income capability. Authors' conclusions about answers with definitions according to PP RI No. 58 of 2005 is appropriate because financial management is managed in an orderly and obedient to the rules of the law and effective and efficient for the community.

2. Understanding SIMDA Finance

The main characteristic of SIMDA Keuangan is a computerized system designed to assist the processing of financial data with local governments. In general, employees who are related to the operational process of SIMDA Finance in BAPPEDA Gowa Regency have understood/understood the meaning and purpose of the implementation of SIMDA Finance. This is evident from interviews with staff at BAPPEDA, Gowa Regency, where the authors asked the question What do you know about SIMDA? towards Mrs. Mardiana S. Sos, the planning and financial section in charge of operating the SIMDA Finance said

"Clearly SIMDA is a computer application to process regional financial transactions". Continuing "SIMDA is a system that works in an integrated way to process local government financial data".

The opinion of these staff is in accordance with the general understanding of SIMDA Finance according to BPKP (2008: 21) which is a computerized system designed to help the processing of local government financial reports. So the authors' conclusions from the answers and according to the BPKP 2008 regarding SIMDA are appropriate because SIMDA is an application program to process data and facilitate work.

3. Supporting factors possessed by BAPPEDA Gowa in the implementation of SIMDA Finance.

The implementation of SIMDA Finance carried out by the government of Gowa Regency especially by BAPPEDA Gowa certainly cannot be separated from the preconditions which become its supporting factors. From the results of the study, various supporting factors possessed for implementing the SIMDA Finance in BAPPEDA Gowa are as follows:

a. Communication

Implementation will be effective if the measures and objectives of the application are understood by the individual responsible for achieving the policy objectives, in this case the policy of implementing SIMDA Finance. Clarity in size and purpose thus needs to be communicated precisely to the performers.

The results of the interview with Mrs. Mardiana S. Sos planning and finance section with the question How is the communication between the leadership and staff regarding the application of financial SIMDA in this office? The following quote.

"Because SIMDA communication has been implemented here, it automatically communicates with staff and leaders well"

The author's conclusion in the interview above shows that communication has been actively carried out. This is certainly inseparable from the activeness of employees to explore adequate sources of information through discussion or brainstorming.

b. Human Resources

Another important factor that is critical to the successful implementation of a policy is the effort to develop human resources. Interview with Mrs. Mardiana S. Sos planning and finance section

with the question How to improve the quality of human resources, especially in the process of operating the financial SIMDA in this office? The results of the interview are as follows:

"In fact, when talking about quality, not all staff use it, for example in this room, only treasurers who use SIMDA in the lower room only use planning so we cannot measure it, actually SIMDA's personnel are only reporting programs."

The author's conclusion on the answer is slightly different from the research conducted by Haryati Saleh Ramesa (2015) which states that there is an increase in human resources through training to improve the understanding and knowledge of human resources towards financial SIMDA. Where the BAPPEDA staff do not understand very well the quality of HR can be improved by following a special research or training SIMDA conducted by BPKP.

c. Disposition / Ready

One of the factors that influence the effectiveness of implementing the policy is the implementor skap. If the implementor agrees with the contents of the policy then they will implement it happily, but if their views differ from the policymaker, the implementation process will experience many problems (Edward III: 1980)

In this case disposition/attitude, it was found that there was a good response from the implementors because they were aware that the implementation of SIMDA Finance would bring good impact so they agreed to implement SIMDA Finance. This was revealed from an interview with Ms. Mardiana S. Sos in the planning and financial section with the question How do employees respond to the implementation of SIMDA Finance?

"The response is good, again our deck cannot measure how because it is not all of our personnel who use it because of the response but if in my opinion, I agree with the implementation of this system, because it can speed up the financial reporting process"

The author's conclusion on the interview indicates that in the application of financial SIMDA to Bappeda Gowa that not all employees who use this program can not be measured, the most important is the response is good enough. This is in line with research by Haryati Saleh Ramesa (2015) which states that agreeing with the implementation of SIMDA Finance because it can accelerate the financial reporting process, agreeing with the implementation of SIMDA Finance because it can prepare all facilities ranging from planning to reporting, agreeing with the application of SIMDA Finance because of its application uncomplicated and easy to maintain, agree with the application of financial SIMDA because it is very helpful, can make time effective and cost efficient.

d. Bureaucratic Structure / Supervision

Bureaucratic structure is the characteristics, norms and patterns of relationships that occur repeatedly in the executive body that has a relationship that is both potential and real with what they have in carrying out policies. Complex policies require the cooperation of many people. One element that might affect an organization in the application of policies is one level of

hierarchical oversight of sub-unit decisions and processes within the implementing body. Supervision at Bappeda Gowa is always emphasized from superiors, so employees always check. This was stated in an interview with Ms. Mardiana S. Sos in the planning and financial section with the question What is the level of supervision in the process of implementing the SIMDA Finance in this office? the results of the interview as follows:

"Supervision must always be overseen by superiors because every time it is checked how the SPD is how the process of disbursement is controlled".

To obtain an overview of the supervision of the application of SIMDA Finance, employee experience is needed about system failures that have occurred. This was stated in an interview with Ms. Mardiana S. Sos in the planning and finance section with the question: Does the SIMDA for finance in this office ever experience a system failure? The results of the interview are as follows:

"Actually, it's not a failure, but sometimes the program is an error, sometimes it's just like a technical error."

From the results of the above interview the authors can conclude that supervision/application of SIMDA Finance from superiors is often done so that it is well controlled and the simda system has never experienced failure only technical problems such as slow loading/heng. This is in line with research by Haryati Saleh Ramesa (2015) which states that there is a good bureaucratic structure especially in supervision so that it can prevent failure of financial SIMDA, and the existence of a backup server procurement to anticipate failures caused by the system.

4. The quality of information on the application of SIMDA Finance

However ideally a policy arrangement, if the output resulting from an application is not in accordance with the expected benefits then the policy will not run properly and can be considered a failure. From the results of research on BAPPEDA Gowa, with the question How is the quality of the information generated from the application of SIMDA Finance in this office especially Accuracy, Timeliness, and Relevance? Mardiana S. Sos found various characteristics of the quality of information resulting from the application of SIMDA Finance, namely:

1. Timeliness

"After the implementation of SIMDA Finance, every staff responsible for presenting financial reports becomes motivated to carry out their respective duties because they feel helped by the existence of this system, and the presentation of the final report is never too late since the implementation of this system"

2. Accuracy

"So far there have never been complaints from other SKPD about this system, export-import data is also going well, that means our report has no problems"

3. Relevant

"This is clearly relevant because each transaction is grouped according to their respective types, and it is programmed directly in this system, we only input data into the system, and the system that processes it"

The results of the interview are in line with the definition of information quality according to Agus Mulyanto (2010). According to Agus Mulyanto (2010) the timeliness of information generated from a data processing process, the arrival must not be too late (using). Late information will not have good value, because information is the basis for decision making. Mistakes in decision making will be fatal for the organization. According to Agus Mulyanto (2010) information is said to be accurate, that is, information must clearly reflect the intentions conveyed and must be free from mistakes. According to Agus Mulyanto (2010) information is said to be of high quality if relevant to the wearer. Information will be relevant if it provides benefits for the wearer.

The expression of the interview results above shows that the level of quality of information resulting from the application of SIMDA Finance in BAPPEDA Gowa is in accordance with Agus Mulyanto's theory. Delay in presenting financial statements due to system failure almost never happens, instead employees become motivated by the existence of this system because it is very helpful in the process of presenting financial statements. Every part in the system works in integrity and is interconnected with each other, each transaction is grouped automatically according to their respective types by the system, so that employees only have the duty to input data into the system. Every report transferred to another SKPD proves that this system has worked well.

5. Effectiveness of the application of financial SIMDA.

SIMDA Keuangan is a computerized system designed to help the process of financial processing in the local government. In general, employees who are related to the operational process of SIMDA Finance in BAPPEDA Gowa Regency have understood and understood the purpose and application of SIMDA Finance. This proves that employees feel helped by the existence of this system and can be said this system is effective in its application. This can be seen from the results of an interview with Ms. Mardiana S. Sos in the planning and financial section with the question: Is the application of SIMDA Finance in this office effective or not? The results of the interview are as follows:

"This program is very effective and more accurate because as explained earlier with the SIMDA Finance the presentation of financial statements runs smoothly without obstacles"

The results of the interview are in line with research conducted by Aulia Lorie Pengestika (2016), that SIMDA is a computer application to process regional finance, SIMDA processes regional financial reports, SIMDA makes regional financial management faster and more effective, it does not need to be repeated for reporting finance, we only need input then SIMDA to work automatically makes it easier for employees to operate SIMDA Finance. Authors'

conclusions about the answers and reference of the results of research conducted by Aulia Lorie Pangestika (2016) are appropriate because financial management is faster, more accurate and more effective by using SIMDA as SIMDA according to BPKP is an integrated data processing application program.

Conclusion

Based on the results of the analysis of the conditions found in the research as discussed in the previous chapter, the conclusions that can be drawn in this study are the supporting factors possessed by BAPPEDA Gowa to implement SIMDA Finance effectively including active communication, human resources, the attitude the implementor who accepts/agrees to the implementation of SIMDA Finance and the support of the head of office/leadership, and the bureaucratic structure that plays a role in overseeing the running of the computerized SIMDA Financial application system. In addition, the quality of information generated from the application of SIMDA Finance includes timeliness, accuracy, and is also relevant.

Suggestion

The suggestions that can be proposed by the authors as a result of this study in the framework of the application of SIMDA Finance to other organizations/agencies who are interested in implementing SIMDA Finance as a computerized system of processing financial data that is necessary to develop employee understanding of the aims and objectives of the application of SIMDA Finance and understand the factors - what supporting factors each agency needs to have to be able to implement the SIMDA Finance as owned by BAPPEDA Gowa both in terms of communication, human resource development and most importantly is the attitude of the implementors as well as the commitment of leaders and supervision. This also supports the implementation of SIMDA Finance so that it is able to produce quality financial information, financial reports can be presented on time and can be relied upon.

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