

Creation of a New Electronic Reporting Management System “SIMPLE” and Its Effect on the Quality of Financial Report and User Satisfaction within the Office of Regional Secretary, Sumbawa

Hayatun Nufus^{1*}, Farit M. Afendi², M. Budi Setiawan³, Dedy Heriwibowo⁴, Arief Budi Witarto⁵

¹Master Program on Management of Innovation, Sumbawa University of Technology (UTS), Sumbawa Regency, West Nusa Tenggara Province

²Regional Secretary (SETDA), Sumbawa Regency, West Nusa Tenggara Province

³Department of Statistics, Faculty of MIPA, IPB University, West Java Province

⁴Center for Technology and Safety of Nuclear Reactor, Nuclear Energy Agency (BATAN), PUSPIPTEK, Banten

⁵Regional Planning and Development Agency (BAPPEDA), Sumbawa Regency, West Nusa Tenggara Province

Abstract: The use of the SIMDA application program at the Sumbawa Regional Secretariat has several problems due to the weaknesses of the application. The weakness of the SIMDA application causes weak in control, delay in reporting, and decreased user satisfaction. The use of the SIMPLE application program is expected to provide solutions of the problems that arise in the SIMDA application program. This study aims to determine the effect of system quality and quality of information produced by SIMPLE on the level of satisfaction of application users. This research uses a quantitative approach. The population in this study was Government Civil Servants (PNS) in the Sumbawa Regional Secretariat and other Regional Device Organizations. The sample was chosen by purposive sampling technique. The method of data collection is done by questionnaire. The results of multiple linear regression tests obtained a regression quality coefficient of 0.265, while the quality of information is 0.706. The partial test results of each variable obtained a significant value (p) of 0.005 for system quality and 0,000 for the quality of information produced by the system. The value of $p < 0.05$, which means that the quality of the system and the quality of SIMPLE information partially affect to the level of the application user satisfaction. Simultaneous test results (Test F) obtain a significant value (p) of 0,000. Where the value of $p < 0.05$, which means that together the quality of the system and the quality of SIMPLE information affect to the level of application users satisfaction in the Regional Secretariat of Sumbawa Regency.

Keywords: information quality of SIMPLE; SIMPLE; system quality of SIMPLE; users satisfaction

1 Introduction

In Regulation Number 17-year 2003 concerning State Finance requires regional governments and regional work units as budget users to prepare financial reports as financial management accountability. Quality and comprehensive financial reports are influenced by various technical aspects including the use of technology or information systems. In order to facilitate the regional government, the State Development Audit. Agency (BPKP) through the Deputy for Supervision of Regional Financial Management composes an application program that can be used by regional governments to manage their regional finances. The intended application program is the SIMDA computer application program or Regional Management Information System. The SIMDA computer application is able to produce financial reports and other financial information in a more comprehensive manner which includes information on regional financial position, financial performance conditions, and accountability of regional government.

The Regional Secretariat of Sumbawa Regency, in order to improve the quality of financial statement information, also implemented the SIMDA application program. However, as long as the use of the SIMDA application program is felt there are some problems that affect the level of satisfaction of the application users Weak control of the Acting Technical Executing Officer (PPTK) in each division within the Sumbawa Regency Secretariat within the implementation of disbursement of the activity budget because the control system is still

* Corresponding Author: annufus@gmail.com

manually, It is difficult for leaders to take policies in improving the performance of the Regional Work Unit because of the slow delivery of reports, and there is no application program to get access to financial reporting information in each activity within the scope of the Sumbawa Regency Secretariat easily, quickly and precisely.

The problem arises because in the SIMDA application program during its implementation there are several shortcomings that are the unavailability of financial statements based on division, the unavailability of financial reports based on PPTK and the unavailability of financial reports based on activities in the form of a percentage chart.

The existence of these problems, cause the Sumbawa regency government switch implementing the Electronic Reporting Management Information System application program (SIMPLE) which is the result of the innovation of Sumbawa children. The SIMPLE application is felt to provide solutions to problems experienced in the scope of the Sumbawa Regency Secretariat.

The SIMPLE Application Program is a system that developed with the Personal Home Page (PHP) programming language on the Laravel framework with MySQL as database management software. According to Pohan in Aprizal (2015) states that PHP is a server-side based programming language. PHP as we know is a web-based programming language. This programming language has advantages, namely compatibility with various types of databases and support with various types of operating systems. While MySQL is the most popular database used to build web applications that use databases as sources and processing of data.

The SIMPLE Application Program can present all kinds of information about financial statements that can be accessed by information users in the scope of the Sumbawa Regional Secretariat. The display of the SIMPLE application is given in the picture below.

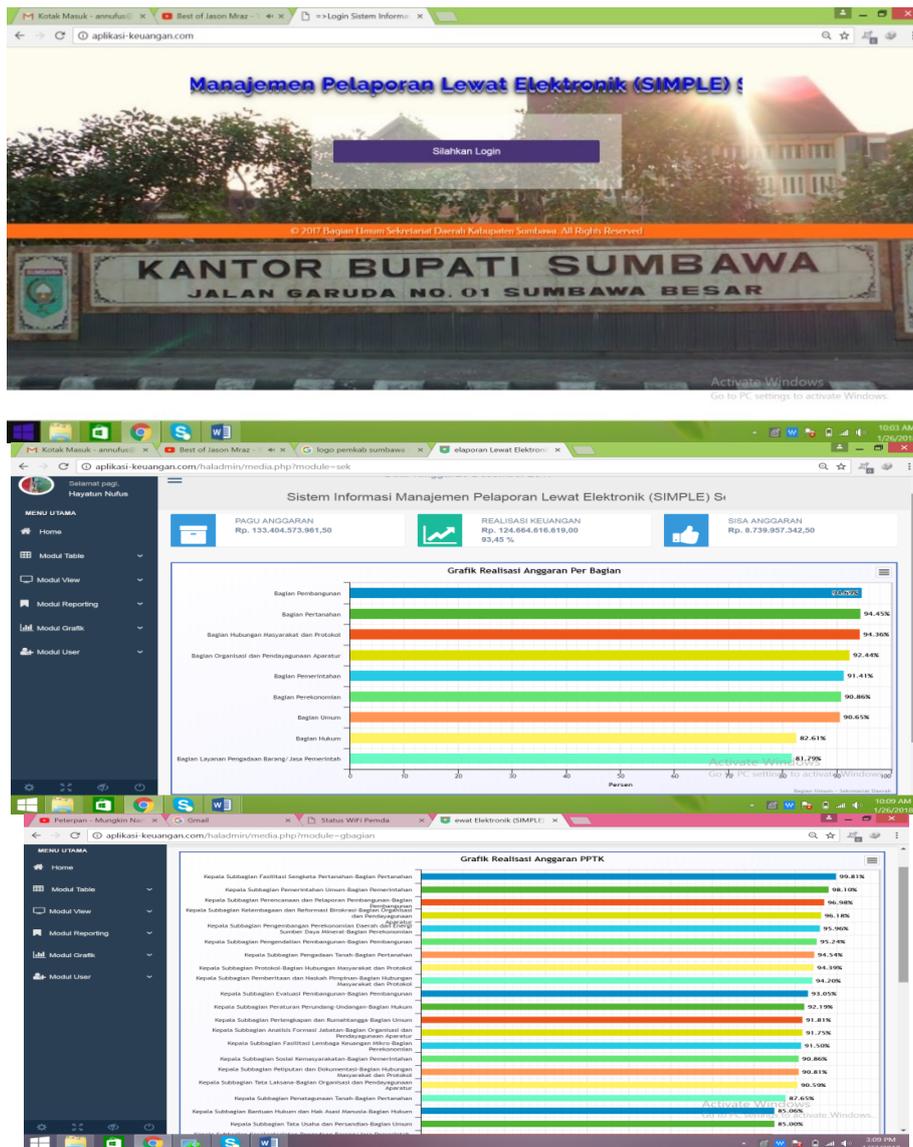


Figure 1. Distribution Map of Tourism Potential in Sleman District 2015
(Source: Fauzy, 2015)

According to Supriatna in Sudarmadi (2010), the implementation of public services by government apparatus to the community is closely related to efforts to create community satisfaction as recipients of services. According to DeLone & McLean (1992), User satisfaction is often used as a measure of the effectiveness of information systems. If an effective system is defined as one that provides added value to the company, then an effective system must have several positive effects on user behavior, namely increasing productivity, decision making, and others. There are five indicators to measure user satisfaction, namely content, accuracy, format, ease of use and timeliness.

The satisfaction of application users depends on the quality of the system and the quality of information produced by an information system. System quality usually focuses on system performance characteristics. According to DeLone & McLean (1992), system quality can be measured through several indicators including Ease of use, Response Time, Reliability, Flexibility, and Security. Information quality measures the quality of output from information systems (Hartono, 2007). Gondodiyoto (2007) states that the quality of information produced by the system is one measure of the success of implementation, as well as a factor that influences user satisfaction. The quality of information can have a positive impact on individuals.

The use of financial information system application programs with good quality systems will have a positive impact on the quality of regional financial statements. Empirically has been reviewed by Runtuwene, Saerang, & Morasa (2017) who concluded that system quality affects the quality of financial statements. Harlinda (2016) on the analysis of factors that affect the quality of financial statement information in local governments states that the quality of information technology systems influences the quality of information on local government financial statements. Deeper in the research Rukmiyati & Budiarta (2016) and Iivari (2005), it shows that the quality of information systems has a positive effect on user satisfaction, and the higher the quality of information produced increases user satisfaction of accounting software.

Based on the theory and research results that have been described, researchers are interested in knowing the effect of the quality of electronic reporting management information systems (SIMPLE) on the satisfaction of application users; find out the effect of the quality of financial information produced by electronic reporting management information systems (SIMPLE) on application users satisfaction, and to determine the effect of system quality and quality of financial information produced by electronic reporting management information systems (SIMPLE) on application user satisfaction in the in the regional secretariat of Sumbawa district.

2 Method

2.1 Research design

The study was conducted at the Sumbawa regional secretariat. This study uses quantitative research methods. The types of data analyzed in this study are primary data collected through questionnaires from respondents. The population in this study was Civil Servants (PNS) in the Sumbawa regional secretariat and other Regional Device Organizations. The sampling method used is purposive sampling method. The research subjects sampled were populations that met the criteria with the stipulated criteria, namely, having compiled a government financial report using the SIMPLE program in the Sumbawa regional secretariat and using the SIMDA program in several other OPDs.

2.2 Data collection technique

Data collection techniques used in the form of a questionnaire. The questionnaire to be used was adapted from a questionnaire compiled by Pulungan (2017) which contains positive statements regarding system quality, information quality, and user satisfaction. The questionnaire in this study was equipped with a Likert scale. Sugiyono (2012) states that "Likert Scale is used to measure an attitude, opinion and perception of a person or group of people about a social phenomenon". In this study, researchers used a type of questionnaire data collection method by giving scores as follows:

1. SS : Strongly agree, given a score of 5
2. S : Agree, given a score of 4
3. RG : Hesitated, given a score of 3
4. TS : Disagree, given a score of 2
5. ST : Strongly disagree, given a score of 1

2.2 Data analysis technique

Data analysis techniques in this study used descriptive analysis, classic assumption test, regression analysis, and hypothesis testing. The software used to analyze research data is the SPSS for Windows program. Descriptive analysis is used to find out a description of the comparison of system quality, information quality, and application user satisfaction between the application of SIMPLE and SIMDA. Classical Assumption Test consists of Normality Test, Multicollinearity Test, and Heteroscedasticity Test. The next step is to test the hypothesis using multiple linear regression analysis. Partial Regression Test (t) Simultaneous Regression Test (F), and the Coefficient of Determination (R²), which aims to test whether there is an influence between the independent variables on the dependent variable.

3 Results and Discussion

3.1 Descriptive Analysis

Descriptive analysis is used to find out a description of the comparison of system quality, information quality, and application user satisfaction between the application of SIMPLE and SIMDA. The comparison of average system quality, information quality, and user satisfaction between the application of SIMPLE and SIMDA is shown in the table below.

Table 1. Descriptive Statistics Test Results

	N	Minimum	Maximum	Average	Std. Deviation
SIMPLE System Quality	115	3.86	4.68	4.28	0.15
SIMPLE Information Quality	115	3.60	4.70	4.29	0.21
SIMPLE User Satisfaction	115	3.70	4.80	4.38	0.21
SIMDA Quality System	115	1.73	2.55	1.98	0.14
SIMDA Information Quality	115	1.50	2.50	2.01	0.20
SIMDA User Satisfaction	115	1.20	2.30	1.7	0.22

3.2 Classic Assumption Test

The results of the classic assumption test are given in the table below.

Table 2. Classical Assumption Test Results

No	Model	P Value		Multicollinearity Test	
		Normality test	Heteroscedasticity Test	VIF	Tolerance
1.	Constant		0.440		
2.	SIMPLE System Quality	0.148	0.284	1.848	0.541
3.	SIMPLE Information Quality	0.081	0.234	1.848	0.541
4.	Application User Satisfaction	0.051			

The normality test uses the Kolmogorov-Smirnov Test. The value of $p > 0.05$ is said to be normally distributed data. Multicollinearity test with the rule of VIF value < 10 and tolerance > 0.10 for each independent variable, so it was concluded that multicollinearity did not occur. Heteroscedasticity test with Glejser test shows the significance between independent variables with a value of $p > 0.05$ so that it can be concluded that there are no symptoms of heteroscedasticity.

3.3 Multiple Linear Regression Analysis

Based on the results of multiple linear regression analysis by SPSS the multiple linear regression equation was obtained as follows:

$$Y = 0.219 + 0.265X_1 + 0.706X_2 \quad (1)$$

Information :

- Y = App user satisfaction
- X₁ = System Quality
- X₂ = Information Quality

Based on the equation, it can be explained that:

- a. When the variable quality of the system and the quality of information are considered constant, then the magnitude of the variable satisfaction of the application users is 0.219
- b. If the system quality variable is raised 1, the application user satisfaction variable will increase by 0.265
- c. If the information quality variable is raised 1, the application user satisfaction variable will increase by 0.706

The results of the partial test (t test), simultaneous test (F test) and determination coefficient (R²) are given in the table below

Table 3. Partial Test Results (t Test), Simultaneous Test (F Test) and Determination Coefficient (R²)

No	Model	Partial (t test) (p value)	Simultaneous test (F test) (p value)	Determination Coefficient (R ²)
1	SIMPLE System Quality	0.005		
2	SIMPLE Information Quality	0.000	0.000	0.727

The determination coefficient of 0.727 indicates that application user satisfaction is influenced by the quality of the system and the quality of information produced by SIMPLE is 72.7%, while 27.3% is influenced by other factors.

3.4 *The Effect of SIMPLE System Quality on Application User Satisfaction*

Based on the results of the data analysis on the partial test obtained a significant value (p) of 0.005, where this value is smaller than 0.05. Thus, it can be concluded that the quality of the SIMPLE system has a positive effect on the level of satisfaction of application users. This can also be strengthened by multiple linear regression coefficients for system quality variables of 0.265, which means that if the system quality variable is raised 1, the application user satisfaction variable will increase by 0.265. Based on the results of the descriptive analysis, the quality of the SIMPLE application program system obtained an average of 4.28 which means that most respondents gave an "agree" response to the positive statement given.

The response "agree" from the respondent indicates the quality of the SIMPLE system has a good category. The good quality of the SIMPLE system has a positive effect on the level of satisfaction of application users. This result is in line with research by Iivari (2005), showing that the quality of information systems has a positive effect on user satisfaction. If the end user of the information system believes that the quality of information produced from an information system is good, then the end user will feel satisfaction in using the information system. This opinion is supported by the results of research by Kim & McHaney (2000), if information system users believe that the quality of the system used is good, they will feel satisfied using the system.

3.5 *The Effect of SIMPLE Information Quality on Application User Satisfaction*

Based on the results of the data analysis in the partial test obtained a significant value (p) of 0.000, where this value is smaller than 0.05. Thus it can be concluded that the quality of SIMPLE information has a positive effect on the level of satisfaction of application users. This can also be strengthened by multiple linear regression coefficients for system quality variables of 0.706, which means that if the system quality variable is raised 1, the application user satisfaction variable will increase by 0.706.

Based on the results of the descriptive analysis, the information quality of the SIMPLE application program obtained an average of 4.29 which means that most respondents gave an "agree" response to the positive statement given. The "agree" response from the respondents indicates the quality of the SIMPLE system information has a good category. The good quality information of the SIMPLE system has a positive effect on the level of satisfaction of application users.

Liu & Arnett (2000) state that the highest quality information will increase the perceived usefulness of users and increase the use of information systems. The better quality of accounting information that produced will increase the satisfaction of application users. Based on the statement above, it can be said that good quality systems will increase the level of satisfaction of application users. The higher the quality of information produced in an information system, will increase user satisfaction (DeLone & McLean, 1992).

Gondodiyoto (2007) states that the quality of information produced by the system is one of the measure at the success of implementation, as well as a factor that influences user satisfaction. The quality of information can have a positive impact on individuals. The expected positive impacts include increasing ability in decision making, work effectiveness and improving the quality of work (DeLone & McLean, 1992). The better quality of information, the more appropriate decisions will be made. If the information quality that produced is not good, it will negatively affect user satisfaction (Istianingsih, Wiwik Utami, & Msi, 2009).

Information quality refers to the output of information systems, this concerns the value, benefits, relevance and urgency of the information produced (DeLone & McLean, 1992). Good information quality will be useful for parties interested in decision making. In accordance with Kotler (2003) explanation, users will be satisfied if the performance of the products used can meet or exceed user expectations.

3.6 *The Effect of System Quality and System Information of SIMPLE on Application User Satisfaction*

Together, the system quality variables and SIMPLE information quality have an effect on application user satisfaction. This is indicated by the significant value of the simultaneous test results (Test F) of 0,000. Where if $p > 0.05$, the independent variable has an effect on the dependent variable together.

Husein and Amin in Saleh & Darwanis (2012) state that information systems are a set of interconnected components whose function are to collect, process, store and distribute information to support decision making and supervision in the organization. The better quality of information systems then the quality of information produced will be better so it can be used in decision making, coordination, supervision and analysis. Quality information is information that is accurate, clear, detailed, relevant, easy to implement, easy to get, timely, up to date and in accordance with user needs.

This opinion is supported by the results of Saleh & Darwanis (2012) study of the effect of the quality of information systems on the quality of accounting information in an effort to increase software user satisfaction. From the results of the study concluded that the quality of accounting information has an effect on user satisfaction of accounting software. Quality information provides information that is accurate, clear, detailed, relevant, easy to implement, easy to obtain, timely, up to date and in accordance with user needs so as to increase user satisfaction in using the information produced.

The quality of the system and the good quality of information from SIMPLE cannot be separated from the advantages or novelty that SIMPLE has compared to other applications. This novelty is a modification that have been made to overcome the problems that often arise in the application of previous application programs. The uniqueness and novelty of SIMPLE consists of:

1. The Availability of financial reports based on each division that not found in the SIMDA application. The financial information is in the form of financial percentage tables and graphs. From the highest financial realization to the lowest from all division, so that PA / KPA knows the progress of the program and its activities and then evaluates it.
2. The availability of financial reports based on PPTK that not found in the SIMDA application. The financial information is in the form of tables and charts of financial percentages from the highest PPTK realization to the lowest, thus spurring PPTK to know the progress of the program and its activities and to quickly adjust to the planned Budget Cash.
3. The availability of financial reports based on activities in the form of percentage charts that not found in the SIMDA application. Financial information from each activity, from the highest financial realization to the lowest.
4. The availability of a Frequently Answered Question page, a useful resource page that helps answer user information questions. Questions submitted are in the form of financial information and attendance information from financial managers in the Financial Subdivision. The FAQ page provides convenience, time and place savings.
5. The availability of Regulatory Page. The existence of this page is to facilitate users in taking financial related policies.
6. The availability of e-letters pages. This page uploads SPJ, SPP, SPM, SP2D and Tax that can be downloaded, the existence of this page makes it easy for users to get physical files from their activities and make it easier for the Auditor to audit without having to ask for physical files. So that the possibility of damaged and lost files can be resolved.
7. The availability of Criticism and Suggestions for Services provided in the Financial Subdivision

With this novelty, the quality of the system and the quality of financial statement information have improved, which has a positive effect on the level of satisfaction of application users in the regional secretariat of Sumbawa district.

4 Conclusion

Based on the results and discussion, the conclusion is that the quality of the Electronic Reporting Management Information System (SIMPLE) has a positive effect on application user satisfaction in the regional secretariat of Sumbawa district. The quality of information produced by the Electronic Reporting Management Information System (SIMPLE) has a positive effect on application user satisfaction at the regional secretariat of Sumbawa district. The quality of the system and the quality of information produced by the Electronic Reporting Management Information System (SIMPLE) has a positive effect on application user satisfaction at the regional secretariat of Sumbawa district.

The results of this study have a positive impact on application users. Long and slow service in bureaucracy becomes fast, effective, efficient, transparent and accountable services. The positive impact results from the uniqueness and novelty that SIMPLE has.

The results of this study can be input for the government to implement a better information system so that it can be used as better decision making. Subsequent research similar to SIMPLE should consider other variables that can affect the level of satisfaction of application users. Because based on the analysis there are influences of other factors of 27.3% which affect the level of satisfaction of the application users. It is important to be able to obtain better research results.

References

- Aprizal. (2015). Perancangan sistem informasi pengolahan data keuangan pada PT.Pita Trans Line. In *Seminar Nasional Teknologi Informasi dan Multimedia STMIK AMIKOM Yogyakarta*. Yogyakarta: STMIK AMIKOM Yogyakarta.
- DeLone, W. H., & McLean, E. R. (1992). Information systems success: the quest for the dependent variable. *Information Systems Research*, 3(1), 60–95.
- Gondodiyoto, S. (2007). *Audit sistem informasi : pendekatan CobIT*. (H. Hendarti, Ed.). Jakarta: Mitra Wacana Media.
- Harlinda, H. (2016). Analisis faktor-faktor yang mempengaruhi kualitas informasi laporan keuangan pemerintah daerah (studi empiris pada pemerintah kabupaten/kota di Provinsi Riau). *Sorot*, 11(2), 127–144.

doi:10.31258/sorot.11.2.3890.

- Hartono, J. (2007). *Model kesuksesan sistem teknologi informasi*. Yogyakarta: ANDI.
- Iivari, J. (2005). An empirical test of the DeLone-McLean model of information system success. *ACM SIGMIS Database: The DATABASE for Advances in Information Systems*, 36(2), 8–27.
- Istianingsih, D., Wiwik Utami, S. E., & Msi, A. (2009). Pengaruh kepuasan pengguna sistem informasi terhadap kinerja individu (studi empiris pada pengguna paket program aplikasi sistem informasi akuntansi di Indonesia). *Fakultas Ekonomi Universitas Mercubuana*.
- Kim, S., & McHaney, R. (2000). Validation of the end-user computing satisfaction instrument in case tool environments. *Journal of Computer Information Systems*, 41(1), 49–55.
- Kotler, P. (2003). *Manajemen pemasaran edisi 11 (Terjemahan, Jilid 2)*. Gramedia. Gramedia Pustaka Utama.
- Liu, C., & Arnett, K. P. (2000). Exploring the factors associated with web site success in the context of electronic commerce. *Information & Management*, 38(1), 23–33.
- Pulungan, A. A. (2017). *Faktor-faktor yang mempengaruhi kepuasan pengguna aplikasi sistem akuntansi instansi berbasis akrual pada satker di wilayah pembayaran kppn Kota Tebing Tinggi dengan kualitas sdm sebagai variabel moderating*. Universitas Sumatera Utara.
- Rukmiyati, N. M. S., & Budiarta, I. K. (2016). Pengaruh kualitas sistem informasi, kualitas informasi dan perceived usefulness pada kepuasan pengguna akhir software akuntansi (studi empiris pada hotel berbintang di Provinsi Bali). *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*, 5(1), 115–142.
- Runtuwene, C., Saerang, D. P. E., & Morasa, J. (2017). Pengaruh penerapan simda, sap, motivasi pegawai dan kompetensi sdm terhadap kualitas laporan keuangan pada pemerintah Kabupaten Minahasa Selatan. *Goodwill: Jurnal Riset Akuntansi dan Auditing*, 8(2), 299-307.
- Saleh, T., & Darwanis, U. B. (2012). Pengaruh kualitas sistem informasi terhadap kualitas informasi akuntansi dalam upaya meningkatkan kepuasan pengguna software akuntansi pada pemerintah Aceh. *Jurnal Akuntansi*, 1(1), 110-124.
- Sudarmadi. (2010). *Faktor-faktor yang mempengaruhi kepuasan pengguna sistem informasi (studi pada aparat pemerintah Kabupaten Sragen)*. Universitas Sebelas Maret.
- Sugiyono. (2012). *Metode penelitian bisnis*. Bandung: Alfabeta.