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The Effect of Financial Information System Implementation and Performance of Officer: Quality Information Financial Statements as an Intervening Variable (Empirical Study on the Banyumas Regency, Central Java Province, Indonesia)

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Abstract: *The objective of this research is to analyze the influence of effectiveness of regional financial information system to officer performance, with the quality of information of financial report as intervening variable. Data was collected by 61 officers of SKPD Banyumas. The analysis method used is AMOS ver.18.00 analysis, the result of the analysis shows: (1) a strong influence between effectiveness of regional financial information system to officer performance (2) a moderate influence between effectiveness of regional financial information system to officer performance with the quality of information of financial report.*
Keyword: *effectiveness of regional information accounting system, the quality of information of financial statement, officer performance*

Introduction

The development of public sector accounting, particularly in Indonesia has developed rapidly in the presence of a new era in the implementation of regional autonomy and fiscal decentralization. One of the MPR decree is MPR decree No. XV / MPR / 1998 on Regional Autonomy; Setting, Distribution and Utilization of National Resources equitable and Financial Balance and Regional Centers in the Framework of the Republic of Indonesia is the Laws No. 22 of 1999 on Regional Financial Balance between Central and Local Government as the implementation of regional autonomy.

With the passing of Laws No. 22 of 1999 on Regional Government and Laws No. 25 of 1999 on Financial Balance Central and Local Government, and the rules of procedure, the government passed the Laws No. 33 of 2004 on Financial Balance between Central and Local Government. Establishment of the Law on Financial Balance between Central and Local Government funding is intended to support the affairs transferred to the Local Government stipulated in the Law on Local Government. The implementation of the Laws No. 33 of 2004 on Financial Balance between Central and Local Government mandates the support of Financial Information System (SIKD) to support the formulation of national fiscal policies as well as increasing transparency and accountability in the implementation of decentralization.

The implementation of local financial accounting system is expected to meet the demands of society on promoting transparency and accountability of public sector institutions (Mardiasmo, 2002). The important obstacle to the achievement of the success of the implementation of the new system is the lack of attention on behavioral factors during the implementation. In addition, there has been little research which is conducted with respect to behavioral factors during the implementation phase of the new system as well as the effect of the system on satisfaction and performance (Cavallozo and Ittner, 2004).

1. Methodology

a. Types and Sources Data

The type of data in this study is primary data. The primary data is sourced from the respondents' answers to some questions about implementation of the system and its influence on work performance., Quality information financial statement

b. Population and Sampling Techniques

The population in this study is the local government officers in Indonesia. Subpopulations include local government officers (SKPD) are included in Banyumas regency Central Java Province. The study sample consisted of government officers involved in the reconstruction of the design and use of Regional Information Accounting System (SIKD) includes regional secretariat, the head of the agency, department heads, heads of sub-offices, the head section, sub-section chief and head of the section relating the implementation and use of SIKD (M. Syafruddin, 2005). Sampling technique in this study is Convenience Sampling techniques.

c. Data Collection Techniques

Data collection was conducted with the sample directly in the research area that can be reached (personally administered questionnaire). Form of the questionnaire consisted of structured questionnaire.

d. Quality Test of Data

According Hair (1995) the quality of the data which is generated from the use of the instrument can be evaluated through reliability and validity test. The description for both of the quality test of the data as follows:

- The internal consistency test (reliability) was determined with Cronbach alpha coefficient. A construct or instrument said to be reliable if it gives Cronbach alpha values above 0.60 (Hair, 1995).
- Data homogeneity test (validitas) with pearson correlation test. If the result is significant then the data is mentioned to be valid.

e. Analytical Techniques

The test of the hypothesis uses multivariate techniques Structure Equation Model (SEM). SEM in this study was analyzed, using AMOS software. 18.0.

2. Results and Discussion

Questionnaires were distributed by way of delivering directly to the respondents. The questionnaire was left and taken back with the promise that has been agreed with the respondent. The total of distributed questionnaires were 120 questionnaires and 101 questionnaires were returned back to the researcher.

a. Quality Test Data

Based on data quality test, known data show that the level of consistency and accuracy is quite good. On test reliability, internal consistency coefficient Cronbach's Alpha coefficient showed no less than the minimum value of 0.60 (Nunnally, 1967 in Priest, 2005). While in testing the validity of the homogeneity test data and test correlation between the scores of each item with the total score (Pearson Correlation) showed a positive correlation and significant level at 0.01 levels.

Table no. 1. Reliability Test Results

No.	Variable	Cronbach Alpha	Explanation
1	Regional Information Information System (SIKD)	0,752	Reliabel
2	Quality of information of financial statement,	0,764	Reliabel
3	Officer Performance	0,808	Reliabel

Table no. 2. Validity Test Results

No.	Variable	correlation	significance	Explanation
1	Regional Information Information System (SIKD)	0,674**-0,753**	0,001	Valid
2	Quality of information of financial statement,	0,618**-0,822**	0,001	Valid
3	Officer Performance	0,698**-0,773**	0,001	Valid

b. Hypothesis Testing

Summary comparison of models built with the cut of the goodness of fit indices are defined, appear in table no. 3 below:

Table no. 3. Goodness of fit indicatess

Goodness of fit index	Cut off Value	Result	Explanation
Chi-Square		53.885	
Probabilitas	≥ 0.05	0.198	<i>Fit</i>
CMIN/DF	≤ 2.00	1.171	<i>Fit</i>
GFI	≥ 0.90	0.943	<i>Fit</i>
AGFI	≥ 0.90	0.904	<i>Fit</i>
TLI	≥ 0.95	0.985	<i>Fit</i>
CFI	≥ 0.90	0.989	<i>Fit</i>
RMSEA	≤ 0.08	0.034	<i>Fit</i>

To test the hypothesis, it can be seen the magnitude and probability of Critical Ratio and the output of the following regression weight in table no. 4.

Table no. 4. Full Model Regression Weights

			Estimate	S.E.	C.R.	P	Label
ILK	<---	SIKD	.925	.123	6.123	***	par_5
SIKD	<---	ILK	.793	1.459	.544	.587	par_13
KNJ	<---	SIKD	.775	.289	2.753	.006	par_11
KNJ	<---	ILK	.111	.165	.797	.563	par_14
x3	<---	SIKD	1.000				
x6	<---	ILK	1.000				
x8	<---	ILK	1.341	.133	7.679	***	par_1

Hypothesis 1

The first hypothesis states that the implementation SIKD effect on performance is accepted. The theory put forward Macintosh (1994) that the acceptance of the system implementation is a very important part in the overall spectrum of control mechanisms that are used to motivate, measure, and sanction the actions of managers and employees of the organization. The receipt of the implementation of the system is able to improve the planning and control activities of the organization with better thus improving performance. In an environment of acceptance of implementation SIKD government will improve the effectiveness and efficiency of resources. Consequences acceptance SIKD implementation can help more efficiency work in harmony with the suitability of tasks, thus concluded that the application of the MoF will improve performance. According Hunton (1996) use of information systems will improve managerial performance. Acceptance of the system implementation will assist employees in carrying out their work operations; employees tend to empower the implementation of the system as much as possible so that it will automatically improve their performance. These results are also consistent with research Arbenethy and Jan Bouwens (2005).

Hypothesis 2

The second hypothesis states that the effect of the implementation of the Regional Financial Information System for employees mediated by the quality of financial reporting information.

The magnitude of the indirect effect pimplmentasi SIKD to employee performance through the quality of financial reporting information for 0125. Positive sign tesebut give meaning that the quality of financial reporting information proved to mediate between SIKD implementation and performance of employees. For implementation of Regional Financial Information System will help generate quality financial reporting information, financial statements quality information is the foundation of employees in decision making, especially the upper-level employees, and can be used as a reference for performance measurement tool.

Conclusions and Recommendations

a. Conclusion

1. Implementation SIKD has an effect on performance. It supports research Igarria and Tan (1997) who found that user satisfaction of information technology has a direct effect on performance. These results are also consistent with research Arbenethy and Jan Bouwens (2005).

2. There is the influence of the implementation of the Regional Financial Information System and the performance of employees through the quality of financial reporting information. For implementation of Regional Financial Information System will help generate quality financial reporting information, financial statements quality information is the foundation of employees in decision making, especially the upper-level employees, and can be used as a reference for performance measurement tool.

b. Suggestion

This research can be expanded by adding some other supporting variables, as in this study used only one intervening variable that is not quite complex gives an overview of the impact of the implementation of SIKD.

Supplementary recommended readings

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