

Regional Management Information System and Training for Regional Financial Accountability

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Abstract

Financial accountability is the responsibility for financial management in the form of financial reports through the use of information technology, which is expected to be able to support regional governments in carrying out better regional financial management as well as having competent human resources in their management. This study aims to provide information about the usefulness of information technology and human resource competence in the accountability region financial report. This research was conducted in three regional expansion in Lampung Province with a descriptive qualitative method with the help of NVivo software for data analysts. The result showed that to achieve regional financial accountability is supported by utilizing information technology in the form of a regional management information system, while to be able to operate the SIMDA application program require adequate human resource and training is given to increase competence.

Keywords: Management Information System; Competence; Training; Accountability; NVivo.

1. Introduction

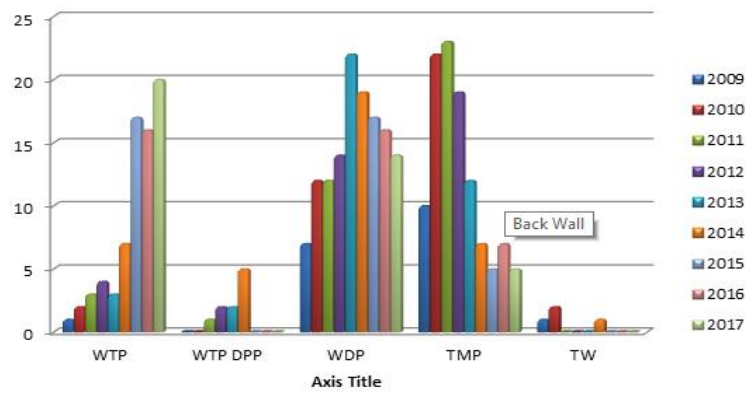
Good government governance related to government accountability to society has encouraged the government to be able to implement public accountability. In the financial context, accountability is the responsibility regarding financial integrity, disclosure, and compliance with financial management, the goal of accountability is financial reports (BPKP 2000). Making financial reports is a need for transparency, which is a supporting requirement for accountability in the form of openness of the government to public resource management activities (Andriani 2010). The application of the Regional Financial Accounting System (SAKD) to realize transparency and accountability of regional financial reports is supported by an accounting system, information system and is managed by resources who have appropriate backgrounds and are responsible for financial reporting (Firdaus 2017). Accountability of Regional Financial

Management, as an implementation of public policy in practice, requires adequate human resource capacity in terms of numbers and expertise (competence, experience, and adequate information) (Insani 2009). In achieving the effectiveness of financial management, the government must have competent human resources (Kalumata et al. 2016). To support the achievement of a good accounting system, human resources with the capacity to produce quality financial reports are needed (Hanafi 2013).

Utilization of information technology which is considered to be able to support in producing accountable financial reports. The existence of a government website is an effort to increase government accountability which makes it easier for stakeholders to access information (Nurrizkiana et al. 2017). Financial reports are a source of information for stakeholders so that the accuracy and ability of human resources in the administration of local governments must be able to produce financial reports that are by existing regulations (Fontanella, 2010). In achieving the effectiveness of financial management, the government must have competent human resources (Kalumata et al. 2016). To support the achievement of a good accounting system, human resources with the capacity to produce quality financial reports are needed (Hanafi, 2013).

Specifically, seen from the financial aspect, the Indonesian government through Law Number 15 of 2004 defines accountability as the government's obligation to carry out the management of State finances in an orderly manner, obeying statutory regulations, efficiently, effectively, and transparently, by taking into account the sense of justice and compliance (RI, 2017). The Constitution of the Republic of Indonesia clearly states that the BPK has to examine the management and accountability of State finances (Afriyanti et al. 2015). In assessing the accountability by the BPK, it is through giving opinions on the financial statements. For local government institutions, regional financial accountability is reflected in the quality of opinion expressed by BPK RI from the results of audits of government financial reports (RI, 2017). Specifically for the Unqualified Opinion which contains a statement that the financial statements have been presented fairly in all material respects according to SAP, giving rise to expectations that the entity has met the elements of transparency and accountability in its financial management (RI, 2017).

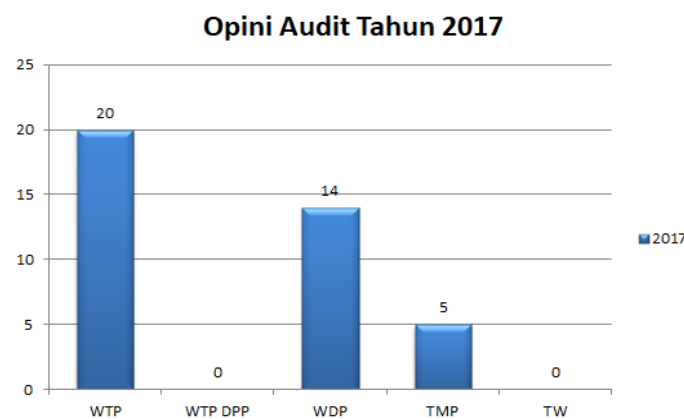
Over the past 10 years (2009-2017 reports) there were 39 district governments of the newly created districts that experienced an increase in opinions ranging from Unreasonable opinions to Unqualified Opinions. It can be seen in the following graph:



Graph 1. Development of Opinion LKPD for the expansion regions in 2009-2017

Source: data processed from IHPS BPK RI 2013 & 2018

However, only 20 (51%) district governments received Unqualified opinion (WTP), 14 (36%) district governments received Unqualified opinion (WDP), and the remaining 5 (13%) district governments obtain an opinion that does not give an opinion (TMP). It can be seen from the following graph.



Graph 2. The opinion of the LKPD of the expansion areas in 2017

2. Theoretical Framework

2.1. Financial Accountability

Each reporting entity should report the efforts that have been made and the results achieved in implementing activities in a systematic and structured manner during a reporting period for accountability, management, transparency, intergenerational balance, and performance evaluation (PSAP KK 2010). Accountability is one of the main elements of the embodiment of good governance which is currently being pursued in Indonesia. The government is asked to report the results of the programs that have been implemented so that the public can judge whether the government has been working economically, efficiently, and effectively.

Financial accountability is the obligation of every person or institution to account for and report on the use of public resources in the exercise of the public authority they hold (Afriyanti et al. 2015). Financial

accountability is the responsibility of public institutions to use public funds (public money) economically, efficiently, and effectively, there is no waste and leakage of funds, and corruption (Zeyn 2011). Financial accountability is related to avoiding the misuse of public funds (Mardiasmo 2002). The stages in financial accountability start from financial planning (budgeting), implementing and financing activities, to implementing reporting (Zeyn 2011). In other words, accountability is the entity's obligation to report on regional financial management in the form of financial reports.

The Indonesian government, through Law Number 15 of 2004, defines accountability as the government's obligation to be able to carry out financial management in an orderly manner and comply with laws and regulations as well as to be carried out efficiently, economically, effectively, and transparently by taking into account the sense of justice and compliance. Regional financial accountability is reflected in the quality of opinion expressed by BPK RI from the results of audits of government financial reports as mandated by Law Number 17 of 2003 concerning State Finance and Law Number 15 of 2004 concerning Audit of the Management and Accountability of State Finances (RI 2017).

The Supreme Audit Agency, through opinion on financial statements by conducting financial audits, is carried out to assess the accountability of government financial reports (Afriyanti et al. 2015). The financial audit aims to provide adequate assurance on the fairness of the presentation of financial statements in all material respects by generally accepted accounting principles in Indonesia. An opinion is a professional statement as the examiner's conclusion regarding the fairness of the information presented in the financial statements. Based on the decision of BPK RI number 4 / K / I-XIII.2 / 9/2012 paragraph 13 regarding types of opinion, there are four types of opinions that can be given by the examiner, namely Fair without Exception, Fair with Exceptions, Unfair, and Not Providing Opinions.

Utilization of Information Technology

Government Regulation No. 56 of 2005 concerning regional financial information systems describes the obligations of local governments in utilizing information technology. Public demand for the formation of a government system that is clean, transparent, and accountable has created two main things in the definition of e-government, namely the use of information technology and the purpose of its use (Nurhakim 2014). Utilization of information technology is the optimal use of computers (mainframe, mini, micro), software, databases, networks (internet, intranet), electronic commerce, and other types related to technology Wilkinson et al. (2000) in Hanafi (2013).

Martin et al. (2005) in Hanafi (2013) information technology is a combination of hardware and software in computer technology to process and store information and transmit information. Information technology apart from being computer technology (hardware and software) for processing and storing information also functions as a communication technology for information dissemination (Kalumata et al. 2016). Information system technology (hardware and software) is needed to facilitate information processing so that the required information is available on time (Andriani 2010). The use of appropriate information technology and supported by the expertise of the personnel who operate it can improve the performance of

government agencies (Chintya 2015). The government needs to conduct training related to information technology to improve the capacity of its staff.

2.2. Human Resources Competence

Human resources are one of the important elements in an organization, besides that human resources must also have adequate competence to support the implementation of organizational duties and functions. Organizations need competent human resources to be able to achieve the vision and mission and goals of the organization. Competence is a skill that a person possesses through education and training to achieve high performance in completing his duties (Susanto 2018). Competence is a sufficient skill to perform a task or as a necessary skill and skill according to Herlambang (2014) in Sagara (2015). Competency components include knowledge, experimental, ethics, and subjective and objective skills according to Nur Afiah (2004) in Indriasih & Koeswayo (2014).

Widodo (2001) in Sukmaningrum (2012) explains that human resource competence is the ability of human resources to carry out the tasks and responsibilities given to them with adequate education, training, and experience. Competence is the ability and characteristics possessed by a civil servant in the form of knowledge, skills, and behavioral attitudes required in carrying out their duties as described in Government Regulation No. 101 of 2000 concerning Education and Training for Civil Service Positions.

In regional financial management, SKPD must have quality human resources, with a background in accounting education, attend training and education, and have experience in finance. Qualified human resources will be able to understand accounting logic well. The failure that occurs in the preparation of financial statements that are not by Government Accounting Standards is an impact that results from the selection of human resources that are not qualified.

In previous research conducted by Firdaus (2017) concluded that the information system is divided into three, namely software, hardware, and Brainware, where the use of SIMDA software is quite helpful in completing tasks, the availability of hardware must be by the needs, and Brainware, namely the operator who is responsible for reporting. finance must have the suitable background knowledge and take accounting and finance training. In line with research conducted by Indriasih & Koeswayo (2014), it is revealed that the competence of government officials will improve the quality of financial reports and have an impact on accountability. Oktari's (2013) research concluded that the use of information technology does not support the performance of government agencies. Kalumata et al. (2016) explained that the competence of human resources was not by the needs in financial management, whereas in the process of preparing financial reports it was supported by the use of information technology so that in preparing financial reports, adequate knowledge of the accounting cycle was not required. Hanafi (2013), the capacity of human resources with an inappropriate level of education and a lack of understanding in financial management will hinder the timeliness and reliability of financial reporting, while the use of information technology can help in the timeliness and reliability of financial reporting because it has advantages in terms of speed.

This study aims to examine whether to achieve accountability in local government financial management the use of information technology is carried out and how the competence of human resources in local government financial management. The object of research in the expansion area in Lampung Province which in its financial management is considered to be accountable is seen from the unqualified opinion. This opinion was provided by the Supreme Audit Agency of the Republic of Indonesia for the 2017 financial statements. This research was conducted in areas that experienced an increase in the provision of opinions on financial reports by the Indonesian Audit Board.

3. Research Methods

This research is a descriptive study with a qualitative approach. The results of this study only describe or reconstruct interviews with research subjects so that they can provide a clear picture of the understanding of the use of information technology and human resource competence in the accountability of regional financial reports. Samples in qualitative research are further referred to as participants or informants (Sugiyono, 2017).

The selection of informants in this study used a purposive sampling technique with considerations that are directly related to financial management in the Budget Planning Section (BPA), the Treasury Section (BPB), and the Accounting Section (BAK). The data was collected by conducting interviews with the head of the field, the head of the sub-sector, and the staff/operators as executors in operating the accounting information system. This research was conducted in the expansion area in Lampung province, namely Pringsewu Regency, Pesawaran Regency, and West Onion Regency. Interviews were conducted with 3 informants in each region.

Data were analyzed using text coding from documents (Yuliansyah 2015). The results of the interview will be analyzed through a coding process using data processing and management software, namely the NVivo application. The output data coding from NVivo is the word frequency query result and explore diagram codes as the basis for data processing. The use of computers in the process of qualitative research analysis can increase accuracy to produce a reliable analysis (Yuliansyah et al. 2012). The use of NVivo aims to find the keyword for each research variable from the many sentences delivered from the interview results.

4. Research Results and Discussion

The results of this study are in the form of statements regarding the use of information technology and human resource competencies with the accountability of regional financial reports. The results of the interview showed that the use of information technology was in the form of the use of the regional management information system (SIMDA), the use of the internet network, computers, and updating of central government information through the website. As for the competence of human resources in the newly created areas, they do not fully have a background in accounting education, but most of the human resources are drawn from educational backgrounds who understand financial management such as financial management and to be able to adjust to regional financial management and use of the SIMDA application program. then the local government will conduct special training or technical guidance in the area of

regional financial management to increase the competence of human resources in managing regional finances and create accountability or accountability in the financial reports of local governments.

4.1. Discussion

4.1.1. Utilization of Information Technology

In the Lampung province, especially for the expansion area, namely Pringsewu district, Pesawaran district, and West Tulang Bawang district, financial management is carried out by utilizing the system/application. The financial management system used is the Regional Management Information System (SIMDA) which is an application program belonging to the Development and Finance Supervisory Agency (BPKP). As stated by the following informants:

"..... For financial management to compiling financial reports, yes we use or utilize information technology in the form of an application called SIMDA... .."

"... ..in preparing the financial statements using the system, we have a financial reporting system, the name of the system is SIMDA which is a product of BPKP for each local government using the system ..."

"... .. The use of technology in government finance is called SIMDA, it is an application to manage government finances made by BPKP to improve the quality of local government financial reports... .."

The SIMDA application can be implemented for regional financial management through the use of the internet network because this application uses multi-user technology, it requires the use of a stable internet network to be able to connect between clients and servers. However, one of the problems that are often faced is the internet connection which is often disconnected so that you cannot use the SIMDA application. As the following interview results:

"... because the name is an application, let alone connected to many computers, of course, it is assisted by an internet connection ..."

"... ..Yes using the internet network, using the application because it uses the internet network. If there is a disturbance there it is clear that we cannot use the application... .."

"..... Yes, using the internet because you are using an application, if the connection is lost you cannot use the application earlier... .."

The financial reports generated from the SIMDA application program are developed by the BPKP by statutory regulations that serve as guidelines for regional financial management. The financial reports of the expansion areas in Lampung province are considered to have met the accountable element by the Republic of Indonesia's BPK because they are by statutory regulations and Government Accounting Standards. The development of a stable internet network is expected to make it easier for financial managers to be able to use the SIMDA application to achieve financial report accountability.

4.1.2. Human Resources Competence

4.1.2.1. Education

Government accounting education is not the main basis in local government, because in regional financial management there is still a lack of human resources who have a background in accounting education for government, but local governments choose to give authority in regional financial management to human

resources who understand financial management such as background behind his education in financial management. As an excerpt from the following interview:

"..... This is indeed still standing here. Human resources cannot immediately become an absolute requirement, yes, we have to make adjustments, if the basic school doesn't go there but with the assignments, it adjusts... .."

"..... For that competency, we still cannot find the appropriate one, such as the graduates must be from accounting, we are not new, so that means we can only adjust the graduates of each HR with the required part. For those who graduated from accounting here, there are only 2 people..... "

"..... For education, I don't think it's all from accounting, but for those who do financial management they have to understand how the cycle is even though they are not purely accounting graduates from financial management... .."

In regional financial management to create accountability for regional financial reports, its management must be carried out by human resources who know the field of accounting so that they can understand the existing rules. In the expansion area of Lampung province, it was found that there was still a lack of human resources who knew the field of accounting, but most of the human resources had knowledge in financial management which is a branch of science in accounting education. The lack of human resources who know the field of accounting is because it is difficult to find human resources who are graduates of accounting.

4.1.2.2. Training

Training is a means that must be carried out by local governments so that their human resources can carry out regional financial management by-laws and regulations by government accounting standards so that they can create accountable financial reports.

"... ..We have human resource development, which means we always guide, if there are new regulations about new rules or updates on the system, we all follow it... .."

"... so even though we are not graduate from accounting, we do training to increase the capacity of our human resources to be able to manage and prepare financial reports ..."

"... .. There is training because of that because not all of them have a background in accounting education and if there are new regulations from the center that we have to adjust, then technical guidance will be carried out with related parties, depending on what we need... .."

The training provided is also to prepare human resources in the local government so that they can achieve a better level of mastery of information technology to strengthen the government base in implementing regional autonomy better. The training provided for the mastery of information technology through the use of the SIMDA application program is expected that local government officials have the knowledge and practical experience in regional financial management.

In addition to the mastery of information technology, the training aims to increase knowledge, expertise, skills, and attitudes to be able to carry out tasks in a professional manner based on employee personality and ethics. Creating an apparatus capable of acting as reformers and the glue of national unity and integrity. Strengthen the attitude and spirit of service that is oriented towards service, protection, and community empowerment. As well as creating a common vision and dynamic mindset in carrying out general

government and development tasks for the realization of good governance by Government Regulation No. 101 of 2000 concerning education and training for civil servant positions.

5. Conclusion

Based on the results of the study, it can be concluded that to achieve regional financial accountability in financial management, it can be done by utilizing information technology in the form of a regional management information system (SIMDA) because the development of the SIMDA application program has been adjusted to the law used as a guide in the implementation of regional financial management. While the competence of human resources does not always have to have a background in accounting education, financial management education can also carry out local government financial management and to be able to increase human resource competence, it can be done by providing adequate training in carrying out tasks to support the realization of regional financial accountability.

5.1. Research Limits

This research was only conducted in the expansion area in Lampung Province. This research was only conducted on OPDs whose financial reports were audited by the Indonesian Audit Board as well as the Regional General Treasurer, namely the Regional Financial and Asset Management Agency (BPKAD) in 3 (three) expansion areas in Lampung Province, without involving other Regional Government Organizations.

5.2. Suggestion

For further research, it is necessary to research with a wider coverage covering the expansion areas in other provinces. Conduct research in each area of the division, not only in areas that have experienced an increase in an opinion by the Supreme Audit Agency so that the results can be compared.

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