

Analysis of the Implementation of the Regional Management Information System (SIMDA Next-G) on the Quality of Bima City Government BPKAD Financial Reports

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Abstract

This research aims to analyze the application of the Regional Management Information System (SIMDA Next-G) to the quality of Bima City BPKAD financial reports. This research uses descriptive research methods with a qualitative approach. The informants used in this research were the Head of Accounting and Reporting, Head of Budget and Operator. Data was collected through interviews and documentation. Furthermore, the data sources used are primary data and secondary data. Based on the results of the research that has been carried out, TAM is obtained, which consists of 5 primary constructs, namely 1) *Perceived usefulness*, 2) *Perceived ease of use*, 3) *Attitude to wards behaviour* (Attitude towards behaviour), 4) *Behavioral intention* (the perpetrator's interest), and 5) *Behavior* (Behavior). For perceived usefulness, the application of SIMDA-NG in inputting financial report data has been maximized because it has been able to improve performance, increase productivity, and help complete work quickly and errors rarely occur. However, records of input times are not available. Based on this research, the quality of Bima City BPKAD financial reports using SIMDA-NG already has feedback and predictive benefits, is presented on time and is complete. So, the Bima City BPKAD financial report is relevant. Regarding reliable indicators, Bima City BPKAD's financial reports have been presented honestly, verifiably and neutrally. Bima City BPKAD applies the same policies from year to year, so its financial reports can be compared. Using the new system, the quality of financial reports in the previous period with the current one can also be compared. Moreover, for indicators that can be understood, the Bima City BPKAD financial report can be understood because it is presented in a form and terms that are easy to understand.

Keywords: BPKAD, Quality, Financial Reports, SIMDA



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INTRODUCTION

Since the government of the Republic of Indonesia implemented regional autonomy with the issuance of Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning the Financial Balance of Central and Regional Governments, the central government has given regional governments the right to regulate, develop and plan development according to the needs of each region. One of the authorities delegated to regional governments is the authority to manage regional financial reports (Arman et al., 2022; Ole, 2014). In preparing Regional Government financial reports, the government issued Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP) as a reference in preparing financial reports in Regional Government). This Regional Government Financial Report is checked by the Financial Audit Agency (BPK). There are strata of financial report assessments based on the results of audits by the Financial Audit Agency. The audit results are in the form of opinions from the Supreme Audit Agency, which is the highest stratum, namely, Fair Without Exception (WTP), then Fair with Exceptions (WDP), Unfair (TW), and No Expression of Opinion (TMP) (Afrizal, 2019). However, the quality of

Regional Government Financial Reports is not only seen from the opinion of the Financial Audit Agency but can also be seen from the structure of the financial reports, whether they have been prepared following Government Accounting Standards (SAP) if prepared through the regional government accounting system, the financial information does not contain deviations from regulations. Legislation, and presented promptly under statutory regulations. To achieve accurate and timely information technology, the government creates policies that regulate the use of technology and information in local government environments (Anggraeny, 2020).

The government regulations that have been mentioned are the beginning of the development of information technology in the local government environment. Regional governments need to use information technology like this so that the financial reports prepared can be more efficient, effective and accountable (Simanjuntak, 2019). Information technology has a role in developing information and the integration process to run well. The main reason for the need for information technology development is that local governments can run, operate and empower information precisely, quickly and accurately (Gunadi, 2017; Yanto & Akfir, 2019). In this case, the Financial and Development Supervisory Agency (BPKP) provides an application called the Regional Management Information System to assist regional financial management at the SKPD (Regional Work Unit) level (BPKP, 2023). The Regional Government initially used the SIMDA application in preparing financial reports. The SIMDA application used was the SIMDA Finance application, which was used for budgeting, administration, accounting and reporting (Simanjuntak, 2019). However, over time, the use of SIMDA Finance lasted only a short time because there was an information system created by the Ministry of Home Affairs called the Regional Government Information System (SIPD). The use of SIPD in the government sector is contained in Permendagri No. 70 of 2019 concerning Regional Government Information Systems (Puspitasari et al., 2023). However, SIPD only lasts for a short time because the Regional Government needs an application that can be accessed or used anywhere (Restiany et al., 2023). Therefore, SIPD was replaced with the use of the *Next Generation Regional Management Information System* (SIMDA- *Next G*), which is a web-based system commonly known as the *Financial Management Information System* (FMIS) (Rakhmawati, 2022).

SIMDA- *Next G* is based on Presidential Decree Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE) (Rakhmawati, 2022). The use of applications that must be website-based and not desktop-based is also regulated in Ministry of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management as well as revoking Ministry of Home Affairs Regulation Number 13 of 2006, Ministry of Home Affairs Regulation Number 58 of 2008, and Ministry of Home Affairs Regulation State Number 32 of 2011. SIMDA *Next-G* was introduced at the end of 2021 and will begin to be implemented in the 2022 fiscal year (Restiany et al., 2023). The use of the SIMDA application in the Bima City government has been implemented starting in 2010. The Bima City government is one of the regional governments that use the BPKP output application in regional financial management, which helps produce financial reports. In 2022, the Bima City government itself will use the newest SIMDA application, namely SIMDA- *Next-G*, or SIMDA FMIS. At SIMDA itself, financial reports are prepared to produce information that is relevant, understandable, comparable and reliable (Sulila, 2019). Every year, regional government financial reports will be evaluated or audited by government auditors in the form of an audit opinion by the Financial Audit Agency (BPK) (BPK, 2023).

There has been much research that supports the application of SIMDA to the quality of local government financial reports, such as those conducted by Ole (2014), Afrizal (2019), Ariska et al. (2019), Arman et al. (2022), Daryati, (2019), Ermawijaya (2021) Gunadi (2017), Hendri & NR (2020) Palopo (2022) Simanjuntak, (2019) Sulila, (2019) (Yusuf, 2020) stated that

SIMDA could help improve the quality of regional government financial reports. Meanwhile, based on research results from Alfian (2016) and Mustaqmah & Putri (2016), it is stated that the implementation of SIMDA is exemplary with the quality of regional government financial reports. The difference between the research conducted by the author and previous research lies in the difference in the research location and object of the research, where previously, the researchers used SIMDA Finance while the current researchers used SIMDA-NG. This research is strengthened by *the technology acceptance model (TAM)* theory and *stewardship theory*. *The technology acceptance model (TAM)* theory explains that information system technology users tend to use the system if the information system is easy to use and has many benefits for the user. So, the resulting research is in the form of implications of *the technology acceptance model theory* in analyzing and describing the application of SIMDA Next-G as a new information system applied to local governments, which can help produce quality financial reports. The application of SIMDA helps local governments produce quality financial reports, as per the results of previous researchers. *Stewardship* theory explains that there are two essential things, namely, the obligation of *the agent* (government) to carry out the mandate given by *the principal* (society) with full responsibility (Arifin et al., 2017). To achieve these goals and objectives, an Information System is needed to prepare quality financial reports.

Therefore, the focus of this research is to focus on the application of SIMDA *Next-G* based on the technology acceptance model and stewardship theory on the quality of the BPKAD financial reports of the Bima City Government and has the aim of analyzing the application of the Regional Management Information System (SIMDA *Next-G*) on quality. Bima City BPKAD financial report. Therefore, the framework of thought in this research can be seen in Figure 1 as follows:

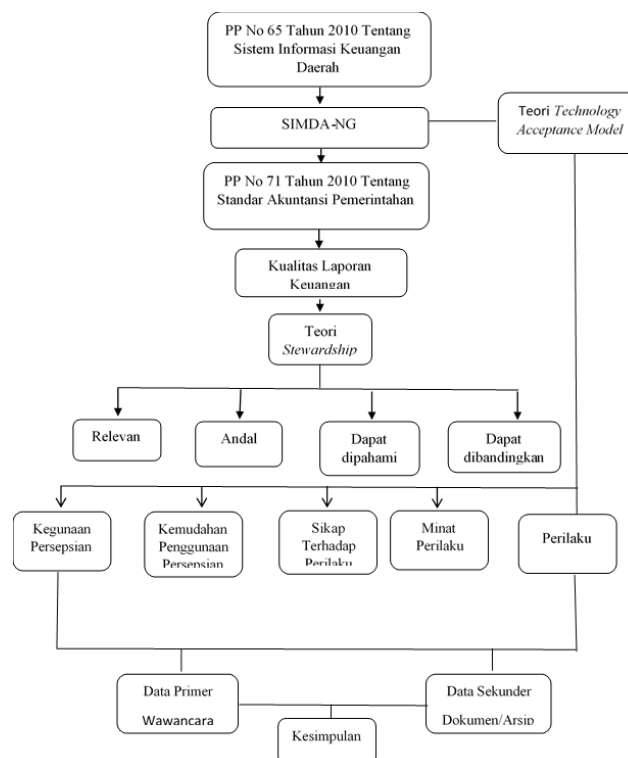


Figure 1. Framework

RESEARCH METHODS

Research Approach

In this research, the type of research used was descriptive research using a qualitative approach. Descriptive research aims to explore and clarify a phenomenon or reality

(Zellatifanny & Mudjiyanto, 2018). This descriptive method is used to provide an overview of the application of SIMDA *NEXT-G* to the quality of BPKAD Bima City financial reports.

Data collection

In this research, some informants supported the data, namely the Head of Accounting and Reporting, the Head of Budget, and an Operator who was also the Treasurer. Apart from informants, in this research, the researcher acted as an instrument and a data collection tool. Therefore, in this research, researchers went directly to the field to collect the required data without representation from other parties. Researchers have a role in processing and collecting data that will be included in the research. In this research, researchers conducted research at the Bima City BPKAD by adjusting the time of the sources who would be interviewed. This research was conducted at the Bima City Regional Financial and Asset Management Agency (BPKAD) office, located at the Bima Mayor's Office, Jl. Soekarno-Hatta No. 2 Bima City. Researchers are interested in knowing the application of SIMDA-NG to the quality of financial reports, where the Bima City Government has obtained Unqualified Opinions (WTP) from year to year, which means that the regional government has obtained good financial reports.

This research uses data collection techniques in the form of interviews and documentation. Interviews will usually be aimed directly at employees in the budgeting, accounting, and reporting fields. The selection of resource persons was carried out because they were people who were directly involved in implementing SIMDA Next-G at BPKAD Bima City. This research is strengthened and supported by documentation in the form of interview notes, research activity notes, photos, sound recordings and video recordings during interviews. Data Source - data obtained from interviews and documentation is classified as primary and secondary. Primary data was obtained directly from informants through in-depth interviews with the Head of the budgeting sector, Operators in the budgeting sector, the Head of the accounting and reporting sector, and Operators in the accounting and reporting sector. Furthermore, secondary data was obtained from reviewing documents or financial report archives at the Bima City BPKAD.

Research Instruments

This research instrument is a list of questions asked during interviews with research informants.

Table 1. List of Interview Questions and Documents Regarding SIMDA-NG Implementation

Theory	Effectiveness Indicators	Observed Aspects	Question	Related document
<i>Technology Acceptance Model</i>	Perceived Usefulness (<i>Perceived Usefulness</i>)	Influence on Financial Data Input Performance	Can SIMDA-NG affect performance in the data input process for Bima City BPKAD financial reports?	LRA Quarter 1 and 2 of 2022 BPKAD Bima City
		Complete data entry quickly	Can the use of SIMDA-NG in compiling financial report data for Bima City BPKAD increase organizational productivity?	LRA Quarter 1 and 2 of 2022 BPKAD Bima City
		Influence on the productivity of the financial	Can SIMDA-NG be more effective than the previous system in collecting Bima City	LRA Quarter 1 and 2 of 2022 BPKAD Bima City

		data input process	BPKAD financial report data?	
		The data input can be done promptly so that it can influence decision-making.	How much time is required for the data input process for BPKAD Bima City financial reports?	Time notes related to the financial report data input process in SIMDA-NG
	<i>Perceived Ease of Use</i>	It makes it easier for employees to operate.	In your opinion, is SIMDA-NG easy and efficient to use for employees in the Bima City BPKAD financial report input process?	Photo of the SIMDA-NG menu format and features in the financial data input section
		The language and menus in the system are easy to understand	Are the menus in SIMDA-NG easy to understand?	Photo of SIMDA-NG menu format and features
		Readiness and stability of information systems	Has an error ever occurred with SIMDA-NG when used continuously when inputting financial report data?	Photo of the display at the time the error occurred
		Expanding the range of various types of devices to access the system	Can SIMDA-NG be accessed using other devices other than those provided by the local government?	Photo of the display when accessing SIMDA-NG on another device
		Generate reports online	Does the Financial Report produced by SIMDA-NG produce online reports?	Form of the document produced by SIMDA-NG
	<i>Attitude towards Behavior (Attitude towards Behavior)</i>	Receive the system in the process of inputting financial reports	Do you accept that SIMDA-NG is very important for inputting financial reports?	Central government circular, Permendagri no. 70 in 2019
		Reasons for using information systems	Do you feel more comfortable using SIMDA-NG compared to previous information systems in inputting financial reports?	Photo of the SIMDA-NG menu format and features in the financial report data input section
		Advantages and disadvantages of the information system used	What are the advantages and disadvantages of SIMDA-NG in the Financial Report input process?	Report produced by SIMDA-NG
	<i>Behavioural Interest (Behavior Intention)</i>	Changes in interest in using the	Does Bima City BPKAD plan to continue using SIMDA-NG in inputting financial report data?	Central government circular, Permendagri no. 70 in 2019

		information system		
		Plans for using information systems in the future	Have you ever received training regarding the use of SIMDA-NG?	Invitation to SIMDA-NG training and Invitation to Socialization of SIMDA-NG
	Behavior (Behavior)	Benefits obtained from using this information system	How satisfied are you with using SIMDA-NG in inputting financial reports?	Photo when SIMDA experienced problems

Table 2. List of Interview Questions and Documents on Financial Report Quality

No	Indicator	Criteria	Question	Document
1	Relevant	a. Has the benefit of feedback	Can presenting financial reports using SIMDA-NG correct the previously prepared budget draft?	LRA Quarters I and II
		b. Has predictive benefits	Can the financial reports presented using SIMDA-NG in the previous period be used as a basis for preparing the budget for the next period?	LRA Quarters I and II
		c. On time	Can financial reports be obtained when needed and on time according to the predetermined <i>deadline by using SIMDA-NG</i> ?	Overview of BPK 2022 Semester Examination Results (IHPS).
		d. Complete	Are the financial reports presented using SIMDA-NG by Government Accounting Standards?	Overview of BPK 2022 Semester Examination Results (IHPS).
2	Reliable	a. Honest presentation	Do financial reports prepared using SIMDA-NG produce reasonable information following the financial events that should be presented?	Overview of BPK 2022 Semester Examination Results (IHPS).
		b. Verifiable	Can the BPK test the information in the financial reports produced through SIMDA-NG?	Overview of BPK 2022 Semester Examination Results (IHPS).
		c. Neutral	Does the financial information presented using SIMDA-NG provide information that is directed to general needs and not to specific parties?	Overview of BPK 2022 Semester Examination Results (IHPS).
3	Comparable	Apply the same accounting policies from year to year	1. Has the use of SIMDA-NG changed the accounting policies implemented? 2. Can the financial information presented by OPD be compared with the previous period's	CaLK 2021 and 2022

			financial statements using SIMDA-NG? 3. Can the quality of the current period's financial reports be compared with the previous period using SIMDA-NG?	
4	Understandable	Users can understand the form and terms in presenting information	Does SIMDA-NG produce the financial reports presented in forms and terms adapted to the understanding of users?	Photo Menu display

Research Stages

The stages of qualitative research consist of the pre-field stage, field activity stage, data analysis stage and conclusion (Suryana, 2007). The stages in this research are as follows: The pre-field stage consists of preparing a research design, selecting a research location, arranging research permits, exploring and assessing conditions in the field, selecting informants, and preparing research equipment. The next stage of field activities includes collecting data or information obtained using interview and documentation methods related to the research focus, namely applying SIMDA-NG to the quality of Bima City's financial reports. Then, the data analysis stage includes activities to process and organize data obtained through interviews and documentation. Then, the data is interpreted according to the context of the problem being studied, and the final stage is the conclusion-drawing stage. This stage is the process of drawing a conclusion based on the information that has been collected or the results of data analysis

RESEARCH RESULTS AND DISCUSSION

The data used to find out how the regional management information system (SIMDA-NG) is implemented on the quality of the Bima City regional government's BPKAD financial reports is primary data, namely interviews and documentation. Primary data is data obtained directly from sources to produce information that reflects the truth following natural conditions so that the resulting information can be helpful in decision-making. The theory that is the basis for this research to determine the application of SIMDA-NG is *the Theory Acceptance Model* (TAM), which consists of 5 things, including perceived usefulness, perceived ease of use, and attitude towards behaviour (*Attitude*). towards behaviour), behavioural interest (*Behavioral Intention*) and behaviour (*Behavior*). Meanwhile, the theory that is the basis for knowing the quality of financial reports is *stewardship theory*. From the results of interviews and documentation based on the use of TAM and Stewardship in implementing SIMDA-NG on the quality of the Bima City government's BPKAD financial reports as follows:

Perceived Usefulness (*Perceived Usefulness*)

Perceived usefulness is the extent to which someone believes technology can improve their work performance. Then, a person's beliefs can function in decision-making. If the user's trust in an information system is valuable, they will undoubtedly use it. On the other hand, if the user has low trust in the information system, they will not use it. From the research results collected through interviews, it is known that the perception of usefulness related to the implementation of SIMDA-NG on the quality of BPKAD Bima City financial reports consists of 6 measurement indicators, namely, work finish faster (*work more quickly*), improve performance (*job performance*), increase productivity (*increase productivity*), increase work effectiveness (*effectiveness*), make work easier (*makes the job easier*) and valuable (functional).

Since the Regional Management Information System (SIMDA *Next-G*) was implemented at Bima City BPKAD, work carried out by related parties, such as Heads of Divisions and operators, can be completed quickly. A regional management information system (SIMDA *Next-G*) can facilitate financial report data input activities. For example, before using SIMDA-NG, data import and export had to go to the SKPD first, but now it can be directly input into the system and entered into the system without having to have a data import and export process.

Table 3. Perceived Usefulness Regarding Regional Management Information Systems (SIMDA-NG)

No.	Observed Aspects	Informant	Information
1.	Influence on Financial Data Input Performance	Operator (Treasurer)	Using SIMDA-NG in the process of inputting financial data by operators, the Head of Accounting and reporting and the Head of Budget can complete work quickly.
		Head of Accounting & Reporting	
		Head of Budget	
2.	Influence on the productivity of the financial data input process	Operator (Treasurer)	<i>errors</i> never occur in its use.
		Head of Accounting & Reporting	
		Head of Budget	
3.	The difference in the level of effectiveness of SIMDA-NG with the previous system	Operator (Treasurer)	SIMDA-NG is more effective than the previous system because the work is done online and can be accessed anywhere.
		Head of Accounting & Reporting	
		Head of Budget	
4.	Financial data can be input promptly to influence the decision-making process.	Operator (Treasurer)	The time needed to input data can be around 15 minutes to more than an hour if there are no network problems or many documents. If there are problems or many documents from the SKPD treasurer, the time needed may be more than usual.

Based on Table 3 above, it can be seen that the information provided by the Operator (Treasurer), Head of Accounting and Reporting and Head of Budget of Bima City BPKAD as informants in this research can be concluded that the perception of usefulness related to the effectiveness of implementing SIMDA-NG has been maximized. Because it can improve performance and complete work quickly, it can increase productivity, and all informants also feel that using SIMDA-NG is more effective and efficient than the previous system, even though it is the same as SIMDA.

Perceived Ease of Use (*Perceived Ease of Use*)

Perceived ease of use is a person's belief that using an information system is easy and does not require much effort. This ease will reduce the energy, thought and time used to study and use the information system. People who work with information systems work more efficiently compared to people who work manually without using information systems (Rahayu et al., 2017). Six indicators can measure the construct of ease of use, namely the ease of the system to learn (*easy of learn*), then the system for control (*controllable*), interaction with the system that is clear and easy to understand (*clear and understandable*), the flexibility of interaction (*flexibility*), easy to skilled in using the system (*easy to become skilful*) and easy to use (*easy to use*) on the application of the Regional Management Information System (SIMDA-NG) to the quality of Bima City BPKAD financial reports. Operators, the Head of Accounting and Reporting and the Head of Budget as users of this information system have found it easy to use optimally. This is because there are tools or menus in SIMDA-NG that are easy to understand.

Table 4. Perceived Ease of Use regarding Regional Management Information Systems (SIMDA-NG)

No.	Observed Aspects	Informant	Information
1.	Makes it easier for employees to operate	Operator (Treasurer)	SIMDA-NG is optimal because the menus are easy to understand and allow users to input data.
		Head of Accounting & Reporting	
		Head of Budget	
2.	The language and menus in the system are easy to understand	Operator (Treasurer)	Understanding the language and menus in SIMDA-NG is easy to remember because it is similar to the previous SIMDA.
		Head of Accounting & Reporting	
		Head of Budget	
3.	Readiness and stability of information systems	Operator (Treasurer)	When SIMDA-NG was first used, it experienced <i>errors</i> , but as time went by, SIMDA-NG had no <i>errors</i> due to system improvements by BPKP.
		Head of Accounting & Reporting	
		Head of Budget	
4.	Expanding the range of various types of devices to access the system	Operator (Treasurer)	Any device can access SIMDA-NG and is not limited by place and time—no need to use a device provided by the office.
		Head of Accounting & Reporting	
		Head of Budget	
5.	Generate reports online	Operator (Treasurer)	The reports produced by SIMDA-NG are in the digital or <i>online form</i> so that they can be accessed directly by users.
		Head of Accounting & Reporting	
		Head of Budget	

Based on Table 4 above, the information obtained by the operator, the Head of Accounting and Reporting and the Head of Budget as informants in this research can conclude that, generally, using the system is easy. The informants have utilized the system optimally, and then the system has features - Features and menus that are easy to understand when entering financial data.

Attitude towards Behavior

Attitude is the attitude a person has, whether positive or negative, in carrying out behaviour. When users use technology in their work, the attitude towards using the system is in the form of acceptance or rejection. In general, all employees at BPKAD Bima City, as well as Operators and the Head of Accounting and Reporting and the Head of Budget in particular, have accepted the use of the Regional Management Information System (SIMDA -NG) and consider this system to be very important to use, especially for managing financial reports.

Table 5. Attitudes towards behaviour related to the Regional Management Information System (SIMDA-NG)

No.	Observed Aspects	Informant	Information
1.	Receive the system in the process of inputting financial reports	Operator (Treasurer)	Accept that SIMDA-NG is an essential system because it has direct policies from domestic regulations and circulars from the central government.
		Head of Accounting & Reporting	
		Head of Budget	
2.	Reasons for using information systems	Operator (Treasurer)	SIMDA-NG can make users more comfortable than the previous SIMDA because it used to be desktop-based, where it had to be used on a server provided by the local government.
		Head of Accounting & Reporting	
		Head of Budget	
3.	Advantages and disadvantages of the information system used	Operator (Treasurer)	The advantages of SIMDA-NG include having unlimited access to time and place. Also, get accurate data without waiting for data export-import from SKPD. The downside is that the network is slow.
		Head of Accounting & Reporting	
		Head of Budget	

Based on Table 5 above, it can be seen from the information obtained by operators, the Head of Accounting and reporting and the Head of Budget as informants in this research. It can be concluded that regarding the perception of attitudes towards operator behaviour, the Head of Accounting and reporting and the Head of Budget admit that SIMDA-NG is a fundamental system in helping to input and prepare financial reports for BPKAD Bima City because SIMDA-NG is the result of policies issued by the central government which must be implemented.

Behavioural intention

Behavioural intention is a person's desire to carry out a specific behaviour or a person's tendency to continue using a particular technology. Their attention to technology can predict a person's level of technology use. For example, their motivation to continue using it motivates other users or add supporting devices (Rahayu et al., 2017). Most of the BPKAD Operator employees, and the Head of Accounting and Reporting in particular, agreed to continue using SIMDA-NG in managing regional finances, in contrast to the Head of Budget, who did not agree to continue using SIMDA-NG. This is because SIMDA-NG is only an auxiliary application for administration and reporting following what is stated in the central government circular, which orders applications other than SIPD.

Table 6. Behavioural intention related to Regional Management Information Systems (SIMDA-NG)

No.	Observed Aspects	Informant	Information
1.	Changes in interest in using the information system	Operator (Treasurer)	Bima City BPKAD plans to continue using SIMDA-NG in managing financial data as long as the regulations are in effect.
		Head of Accounting & Reporting	
		Head of Budget	
2.	Plans for using information systems in the future	Operator (Treasurer)	There is technical guidance or training regarding using SIMDA-NG attended by operators, the Head of Budget and the Head of Accounting and reporting.
		Head of Accounting & Reporting	
		Head of Budget	

Based on the results of the interviews in Table 6 above, it can be seen that the information obtained from the operator, the Head of Accounting and Reporting and the Head of Budget as informants in this research can be concluded that regarding perceived behavioural interest in the development of SIMDA-NG, BPKAD Bima City will continue to use the system. If the rules used still apply. For technical guidance or training activities regarding SIMDA-NG Operators, the Head of Accounting and Reporting and the Head of Budget have received invitations and information regarding training.

Behavior

Behaviour is an activity carried out by a person. In the context of information technology use, *behaviour* is the actual use of the technology itself or the objective conditions for using the information system (Rahayu et al., 2017). While using the Regional Management Information System (SIMDA-NG), the Head of Accounting and Reporting Operators and the Head of Budget at BPKAD Bima City felt satisfied and optimal because they had unlimited access to time and place. Also, get *accurate data* without waiting for data export-import from SKPD. However, there are several problems with SIMDA-NG, such as an unstable network and *human error*, so using SIMDA-NG at BPKAD Bima City has been carried out optimally.

Table 7. Behaviour towards the Regional Management Information System (SIMDA-NG)

No.	Observed Aspects	Informant	Information
1.		Operator (Treasurer)	

	Benefits obtained from using this information system	Head of Accounting & Reporting	I am satisfied with the use of SIMDA-NG in inputting the Bima City BPKAD financial reports because it has advantages that the previous SIMDA did not have.
		Head of Budget	

Based on the results of the interviews in Table 7 above, it can be seen that the information obtained from operators, the Head of Accounting and reporting and the Head of Budget as informants in this research can be concluded that operators can know behavioural perceptions regarding the implementation of SIMDA-NG, the Head of Accounting and reporting as well as The Head of Budget is satisfied with using SIMDA-NG for the process of inputting financial reports at BPKAD Bima City. This is because SIMDA-NG is easy to understand regarding the available menus and has unlimited access to time and place. Also, get accurate data without waiting for data export-import from SKPD.

Relevant

Relevant contains three aspects of information. Namely, financial reports contain information that allows users of financial reports to confirm or correct their expectations (feedback value). The financial report presented by BPKAD Bima City has feedback. Financial reports can correct previously prepared budgets. Financial reports contain information that can help users of financial reports to predict future data (predictive value). The financial reports presented by BPKAD Bima City can be used as a basis for predicting the future. Financial reports are presented on time (timeliness) so that they can be influential and helpful for decision-making by users of financial reports. The financial report information submitted must be on time or as quickly as possible so that decisions can be taken immediately and to avoid losing the relevance of the information contained therein. The financial reports presented by BPKAD Bima City are usually on time. The presentation of financial reports contains as complete information as possible (completeness). That is, it includes all accounting information that can influence the decision-making of report users. The financial reports presented by BPKAD Bima City follow applicable standards.

Table 8. Relevance for the Implementation of SIMDA-NG on the Quality of Financial Reporting

No.	Criteria	Informant	Information
1.	Has the benefit of feedback	Operator (Treasurer)	The financial reports presented can correct the draft budget following applicable regulations. SIMDA-NG can also monitor the draft budget and identify differences that will be corrected in the financial reports.
		Head of Accounting & Reporting	
		Head of Budget	
2.	Has predictive benefits	Operator (Treasurer)	The financial report presented by SIMDA-NG in the next period can be used as a basis for preparing the next budget because the results of the financial report can be helpful in decision-making and can be used as a basis for preparing the next period's budget.
		Head of Accounting & Reporting	
		Head of Budget	
3.	On-time	Operator (Treasurer)	The financial report information submitted must be on time or as quickly as possible so that decisions can be taken immediately and to avoid losing the relevance of the information contained therein. The financial reports presented by BPKAD Bima City using SIMDA-NG are usually timely.
		Head of Accounting & Reporting	
		Head of Budget	
4.	Complete	Operator (Treasurer)	The financial reports presented by Bima City BPKAD using SIMDA-NG follow the applicable SAP.
		Head of Accounting & Reporting	
		Head of Budget	

Based on the results of the interview in Table 8 above, it can be seen that the information obtained from the operator, the Head of Accounting and Reporting and the Head of Budget as informants in this research can be concluded that the quality of BPKAD Bima City's financial reports is optimal because the financial reports presented can reflect the actual state of budget use. Next, the documentation items required in the relevant indicators are financial reports presented by the Bima City BPKAD. In the existing documentation items, the researcher found that there was synchronization between the documentation and the interview results, namely that the existing financial reports were able to provide financial relevance to managerial decision-making.

Reliable

Information in local government financial reports is free from misleading meanings and material errors, presenting all facts honestly, verifiably and neutrally. Truthful facts: Information describes transactions and other events that should or could reasonably be expected to be presented. The financial reports presented by BPKAD Bima City have been presented fairly. Then, it can be verified, meaning that the information presented in the financial report can be tested. If different parties do the testing more than once, the results will still show similar conclusions. The Financial Supervisory Agency (BPK) can examine or examine financial reports. The BPK can test financial reports produced by the Bima City Government. Audits carried out by the BPK have become mandatory to ensure that regional financial management and accountability are running by established criteria. Neutral means that information is directed at general needs and does not favour the needs of certain parties. There should be no attempt to present information that benefits certain parties, while doing so will harm others. The financial information presented by BPKAD using SIMDA-NG is presented for general needs rather than special needs.

Table 9. Reliability for the Implementation of SIMDA-NG on the Quality of Financial Reports

No.	Criteria	Informant	Information
1.	Honest presentation	Operator (Treasurer)	The financial reports presented by BPKAD Bima City have been presented fairly so that they get WTP from BPK.
		Head of Accounting & Reporting	
		Head of Budget	
2.	Verifiable	Operator (Treasurer)	The Financial Supervisory Agency (BPK) can examine or examine financial reports. The BPK can test financial reports produced by the Bima City Government. Audits carried out by the BPK have become mandatory to ensure that regional financial management and accountability are running following established criteria.
		Head of Accounting & Reporting	
		Head of Budget	
3.	Neutral	Operator (Treasurer)	The financial information presented by BPKAD using SIMDA-NG is presented for general needs, not for special needs
		Head of Accounting & Reporting	
		Head of Budget	

Based on the results of the interview in Table 9 above, it can be seen that the information obtained from the operator, the Head of Accounting and Reporting and the Head of Budget as informants in this research can be concluded that the reliability of the quality of financial reports can be seen from the quality of financial reports that received WTP opinions from the BPK. Next, the documentation items required for reliable indicators are audit results reports from the BPK. In the existing documentation items, the researcher found synchronization between the documentation of the interview results, namely the audit results report from the BPK every year, which must be used to obtain an opinion.

Comparable

The information contained in the financial report can be compared with previous financial reports or other local government financial reports, provided that the same accounting policies are established. If the government uses an accounting policy that is different from the previous period's accounting policy, then the change must be disclosed in the period in which the change occurs. The financial reports presented by BPKAD Bima City can be compared because they apply the same policies from year to year. Financial reports presented using SIMDA-NG can compare the quality of previous and current financial reports.

Table 10. This can be compared to the Implementation of SIMDA-NG on the Quality of Financial Reports

No.	Criteria	Informant	Information
1.	Apply the same accounting policies from year to year	Operator (Treasurer)	The financial reports presented by BPKAD Bima City can be compared because they apply the same policies from year to year. Financial reports presented using SIMDA-NG can compare the quality of previous and current financial reports.
		Head of Accounting & Reporting	
		Head of Budget	

Based on the results of the interviews in Table 10 above, it can be seen that the information obtained from the operator, the Head of Accounting and Reporting and the Head of Budget as informants in this research can be concluded that the quality of financial reports can be compared as seen from the financial reports in the CaLK section, which does not exist. Changes to accounting policies used in the process of preparing financial reports.

Understandable

The information presented in financial reports can be understood by users of financial reports and is expressed in forms and terms adapted to the understanding of report users. For this reason, users are assumed to have adequate knowledge of the activities and operating environment of the reporting entity, as well as the user's willingness to study the information in question. Financial report users can understand the financial reports presented by Bima City BPKAD using SIMDA-NG. The forms and terms used in financial reports can also be understood.

Table 11. Understanding the Implementation of SIMDA-NG on the Quality of Financial Reports

No.	Criteria	Informant	Information
1.	Users can understand the form and terms in presenting information	Operator (Treasurer)	All users in the government environment will understand the presentation of financial reports produced by SIMDA-NG because the menu provided is also easy to understand and comprehend.
		Head of Accounting & Reporting	
		Head of Budget	

Based on the results of the interviews in tables 11 above, it can be seen that the information obtained from the operator, the Head of Accounting and Reporting and the Head of Budget as informants in this research can be concluded regarding comprehensibility which can be seen from the user's understanding of this system which will influence the quality—financial statements. If the financial reports are said to be of high quality, then the effectiveness of using the system can be seen from the system used, whether it has adopted SAP rules or not. SIMDA-NG itself has adopted SAP.

CONCLUSION

The Regional Management Information System (SIMDA-NG) is a new version of the information system developed by the Financial and Development Supervisory Agency (BPKP) to help manage regional finances. SIMDA-NG is a development of the previous SIMDA, which can help users manage regional finances in an integrated manner and ensure the accuracy and

constraints of the information presented in regional government financial reports. So SIMDA-NG plays a significant role in being implemented in Bima City BPKAD. This research aims to analyze the application of the Regional Management Information System (SIMDA Next-G) to the quality of Bima City BPKAD financial reports. The results of this research conclude that the application of SIMDA Next-G to the quality of the BPKAD financial reports of the Bima City Government consists of 5 primary constructs, namely 1) *Perceived usefulness*, 2) *Perceived ease of use* (perceived ease of use), 3) *Attitude toward behaviour* (Attitude towards behaviour), 4) *Behavioral intention* (Interest of the perpetrator), and 5) *Behavior* (Behavior). For perceived usefulness, it can be said that the application of SIMDA-NG in inputting financial report data has been maximized because it has been able to improve performance, increase productivity, help complete work quickly, and errors rarely occur. However, records of input times are not available. The perceived ease of use is easy to use SIMDA-NG. This is because SIMDA-NG has a menu feature that is easy for users to understand. The ease of use of the Regional Management Information System (SIMDA-NG) can also be seen from the system's stability (*server*). which is owned. SIMDA-NG, which rarely experiences errors when used, has the most problems with unstable networks. This system can also be accessed by all types of devices, both outside the devices provided by the local government. The reports produced are in digital or online form, which can be accessed directly by users so that *users* who use this system feel comfortable using it. Perceived behavioural interest can be concluded that Bima City BPKAD will continue to use SIMDA-NG if the policy from the central government is still in effect. In its implementation, SIMDA-NG has received special training for its use. So the Head of Accounting and Reporting, Head of Budget and Operators are satisfied with using this system and can improve the quality of financial reports. The quality of Bima City BPKAD financial reports can be seen from the indicators, namely, relevant, reliable, comparable and understandable. Based on this research, the quality of Bima City BPKAD financial reports using SIMDA-NG already has feedback and predictive benefits, is presented on time and is complete. So, the Bima City BPKAD financial report is relevant. Regarding reliable indicators, the Bima City BPKAD financial report has been presented honestly and can be verified and neutrally. Bima City BPKAD applies the same policies from year to year, so its financial reports can be compared, and with the use of the new system, the quality of the financial reports in the previous period with those in the previous period. Now, it can also be compared. Finally, the indicator can be understood, and the Bima City BPKAD financial report can be understood because it is presented in a form and terms that are easy to understand.

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