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## Evaluation the implementation of the regional government accounting information system

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### ABSTRACT

This study aims to determine the implementation of the regional government accounting information system. This paper is a descriptive analysis with a qualitative approach. In data collection, interview and documentation techniques were employed. The results of this study indicate that the Accounting Information System (AIS) applied by the Kendari City has not been implemented optimally. It is proven that has not carried out its financial report input independently using the SIMDA Finance application. Instead, the authorized officer still went to the Kendari BPKAD office.



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## Introduction

In the reform era with today's technological developments, all countries, including Indonesia, definitely need and are required to have good governance or what is commonly called Good Government Governance (GGG). To achieve this, a fundamental change in the paradigm of government is needed from the old system, which is centralized to the new system, namely decentralization –where in the old system, the central government was very dominant in determining policies (Mastur, 2015).

This has led to an embodiment of change by implementing government administration in the regions in the form of regional autonomy which refers to Law No.32 of 2004 concerning Regional Government. The implementation of Law Number 33 of 2004 concerning Financial Balance between the Central and Local Governments mandates the support of the Regional Financial Information System to support the formulation of Fiscal policies nationally and to increase transparency and accountability in the implementation of Decentralization. The Accountancy Information System in Local Government is better known as the Regional Financial Information System (RFIS/SIKD). At the regional level, especially in the Regency/City government, the sub district / village as part of the smallest institution are in the forefront of providing public services to the community. The public services provided at the sub district / Village and district levels are a portrait of public services in an area (Indonesia, 2010)

Recently, the Southeast Sulawesi Provincial Government has also implemented the SIMDA (Regional Management Information System) application in its financial reporting activities. All SKPDs are required to input their respective financial reports. From the author's observations, based on the results of interviews with

the Head of the Planning Subdivision and Treasurer of the Mandonga District Office, currently the Mandonga District Office also informs its financial statements through the SIMDA Finance application.

An important pillar of reform in government management is the functioning of the State Finance Law Package, namely Law No. 17 of 2003 on State Finance, Law no. 1 of 2004 concerning State Treasury and Law no.15 of 2004 concerning State Financial Accountability. This is evident from the provisions relating to the fundamentals of state finances that provide the best implementation in the implementation of the GGG. The introduction of the result-oriented accountability principle or commonly known as performance accountability and transparency in the management of state finances is a significant paradigm shift (BPKP Website Development Team and Legal and Public Relations Bureau, 2020)

Since 2003, SIMDA was developed by the Deputy for Supervision of Regional Financial Administration, in order to improve financial accountability and performance of local governments. As of June 30, 2020, the SIMDA Application Program has been implemented in 440 LGs out of 542 existing local governments, consisting of:

Table 1. Implementation of SIMDA in Local Governments in Indonesia

No	Types of implementation	Number of LGs
1	Financial SIMDA	394
2	BMD SIMDA	403
3	SIMDA salary	51
4	SIMDA Income	169
5	SIMDA Integrated	195
6	Financial Dashboard	5
7	CMS connection	225
8	<b>The local government uses SIMDA</b>	<b>440</b>

Source : <http://www.bpkp.go.id/>

The Financial SIMDA application has been implemented by the government Kendari City from 2009 until now. However, the office has not fully mastered and operated the application independently. In this case, the district office, in inputting its financial activity reports using the SIMDA application, must go to the Kendari Regional Financial and Asset Management Agency (BPKAD) Office. Of course, this condition will make it difficult for BPKAD to prepare financial activity reports if every SKPD in Kendari does the same thing. This is indicated to affect the quality of financial reports where there will be delays in inputting data on these financial reporting activities. The purpose of this study is to analyze "Evaluation of the Implementation of the Regional Government Accounting Information Systems in government Kendari City".

## Method

The purpose of this study is the Evaluation of the Implementation of Local Government Accounting Information Systems at Kendari City. The method used is literature review. A literature review is a search and evaluation of the available literature in your given subject or chosen topic area.. The implementation of the data validity test in this study includes Credibility, Transferability, Dependability, and Confirmability.

## Results and Discussions

### The Implementation of Accounting Information Systems at the Mandonga District Office

Since 2009, the Kendari City has implemented a Regional Financial Management Information System (SIMDA). Before implementing the SIMDA application, the Kendari City used the application in the process of making financial reports.

Based on the views and tools of the SIMDA application, it can be stated that the information system application presented is complete, has details and summaries of all financial activities. All related SKPDs must include all their financial activities, both in the form of reports on budget realization targets and reports on budget absorption that have been achieved, the reports must be inputted immediately.

The Financial Management Procedures with the SIMDA Finance application are as follows: 1) The Budgeting Process. In the SIMDA Finance application, this process consists of Preparation of RKA-SKPD,

Preparation of Cash Budget and Budget Executing Document Procedure (BEDP); 2) Administration Process. This is the process of recording cash receipts and disbursements starting from the cash planning process to accountability. The stages in administration include preparation for financial administration, issuance of Funds Provision Letter (SPD), Implementation of Expenditures/Receipts, and Accountability/SPJ. In the preparation stage, several things were carried out; determining which officials are authorized to sign administrative documents, filling in regulations that support administration, and filling in the name of the Bank and the account number of the BUD; 3) Accounting Process. The accounting process in the SIMDA Finance application includes the initial balance input process, transaction data input and corrections / adjustments. This process is integrated with the administration module. The recording of accounting transactions for the current year will be carried out automatically by the Application Program during "POST" on the implementation of financial administration. Data input correction / adjustment manually.

### **Evaluation of the Implementation of Local Government Accounting Information Systems at the Mandonga District Office**

Based on the results of the interview with the Head of Financial Planning and Reporting, it was reported that the Mandonga District Office is currently using the SIMDA Finance application. It is considered that the application is capable and relevant in requesting all information needs related to regional budgets and assisting in making decisions or policies. In addition, financial information can be tested and proven to be true, considering that it is one of the important information that is useful for related parties in making decisions in the future.

Furthermore, it is stated that the financial information generated in the application can be comprehended by the users. Additionally, it is also equipped in forms and terms that are tailored to the limits users' understanding. For these reasons, users are assumed to have adequate knowledge of the reporting entity's activities and operating environment, as well as their willingness to learn the information in question.

From the interview, it can be concluded that the Kendari City has fulfilled the quality element of financial reports. Based on PP No. 71 of 2010, it states that quality financial reports depend on financial reports that have relevant, reliable, comparable and comprehensible characteristics by users.

In addition, other facts were found based on the results of interviews with the Treasurer of the Kendari City. The office cannot fully input or use the application independently. In this regard, the Head of the Planning Subdivision and the Treasurer as the person in charge of the preparation of the Mandonga District Office Financial Statements must first go to the Kendari BPKAD Office to bring their financial reports. Based on this phenomenon, it shows SIMDA Finance (AIS applied by Kendari City) has not been implemented optimally. Based on an interview with the Mayor of Kendari regarding the implementation of AIS, this happened due to several factors, human resources and technological resources (Internet Network).

### ***Human Resources (HR)***

The quantity and quality of human resources is still lacking in the management of SIMDA Finance. The use of SIMDA Finance in the management and reporting of local government finances requires good human resources because SIMDA Finance is a machine that cannot work alone without being operated by humans. This makes HR a mandatory requirement to use SIMDA Finance. Human Resources are one of the important factors that become the basis for the successful implementation of SIMDA Finance so that the quality and quantity of human resources itself are also important factors that must be considered.

The human resources in Kendari City have several shortcomings, including the small number and abilities that are able to understand the implementation of financial SIMDA. This is shown from the average educational background of financial SIMDA managers who do not have a background in IT and accounting. It implies those who do not have the competence only gain knowledge about SIMDA Finance after participating in several trainings held by either BPKAD Kendari or BPKP Southeast Sulawesi.

The interview phase shows the cause of the employees to not fully master the SIMDA Finance application. Lack of effectiveness is due to several times the change of employees within the scope of financial management positions such as Treasurer and Head of Financial Planning and Reporting Subdivision. There have been 2 changes of employees at the position of Head of Financial Planning and Reporting and there have been 3 changes of positions at the Treasurer in the period 2016 to 2020.

This of course will affect the mastery of the Financial SIMDA application by the parties who are responsible for compiling the financial reports of the District Office. In this case, they have to start or learn from the beginning related to the SIMDA Finance application, through trainings held by the Southeast Sulawesi BPKP Office as the developer of the application.

### **Technology Resources**

The Head of Mandonga district in the interview phase explained that this (Internet network) is difficult to control because under certain conditions it can have interference. The SIMDA Finance application is an online based application. The operating procedure is to use the internet network. When the internet network is unstable or there is a power outage, the employee's performance will be disrupted. As a result, the treasurer has to ask for help or go directly to the BPKAD office to enter it manually and of course it will take quite along time. This condition is certainly not in accordance with the criteria of a timely information system.

### **Purpose of SIMDA Application Program Development**

As summarized from the Website Development Team and the BPKP Legal and Public Relations Bureau (2020), the SIMDA Application Program Development has these following aims: 1) To support local governments in developing and using financial and performance information systems in order to create adequate transaction and information control and good governance; 2) The nature of developing the SIMDA application is that it is generic / shared or can be used by all LGs so that the Regional Government does not need to develop similar applications with relatively high resources; 3) A database is provided regarding the situation in an integrated region and from various aspects such as financial aspects, regional assets, regional performance, regional staffing / apparatus or public services so that the performance of local government agencies can be assessed; 4) To create comprehensive, accurate and precise information on local

government management, where this can be used as a tool for decision making for stakeholders; 5) To provide regional officials so that the utilization of information technology can be mastered properly; 6) To strengthen the base of local governments in implementing regional autonomy.

As quoted by the Website Development Team and the Legal and Public Relations Bureau of BPKP (2020) as the main application in Regional Financial Management, this is used for integrated financial management; includes budgeting, administration, accounting and reporting. The output of this application includes:

### **Budgeting**

The output produced in the budgeting process includes the Budget Work Plan (BWP), RAPBD and Draft Elaboration of APBD, APBD and Elaboration of APBD and its amendments, Budget Implementation Documents (BID).

### **Administration**

This includes the Provision of Funds (PoF), Payment Request Letter (PRL), Payment Order (PO), SPJ, Fund Disbursement Order (FDO), Certificate of Deposit (CoD), along with registers; and other budget control forms.

### **Accounting and Reporting**

The output produced in this process includes: journals, ledgers, auxiliary ledgers/mixed account, financial reports (budget realization reports, cash flow reports and balance sheets), accountability regulations and their elaboration.

## **Conclusions**

Based on the results and discussion described in the previous chapter, it can be concluded that the AIS applied by the Kendari City has not been implemented optimally. It is proven that to input its financial statements, they do not use the SIMDA Finance application independently and still visit the BPKAD Kendari Office instead. The authors propose some suggestions to improve the competence of human resources and the application of accounting information system so that the quality of financial reporting in Kendari city for the better.

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