The Effectiveness of SIMAK—BMN Application on Financial Statement Quality in Terms of Training, Peer Advice Ties and Users Satisfaction (Case Study in A-Non-Departmental Public Bodies)

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ABSTRACT

This study aimed to analyze the effectiveness of SIMAK-BMN on Financial Statement Quality in terms of Training, Peer Advice Ties and Users Satisfaction. Data collection is carried out using questionnaires. The respondent in this study are 35 users of SIMAK-BMN in A Non-Departmental Public Bodies. This study uses the likert scale using SPSS. Data processing in this study, using a multiple regression analysis. The result shows the application of SIMAK-BMN which is measured by training, peer advice ties and users satisfaction of have a positive effect on quality of financial statement.

Keywords : SIMAK-BMN, Training, Peer Advice Ties, Users Satisfaction, Financial Statements Quality

1. INTRODUCTION

Undang-Undang No 17 *Tahun* 2003 says "state finance is all the right and obligations of the state that can be valued in the forms of money or goods that can be owned by the state in related with implementation of these rights and obligations". *Peraturan Pemerintah* No 27 *Tahun* 2014 says *Barang Milik Negara* (BMN) is all goods purchased or obtained at expenses of *Anggaran Pendapatan dan Belanja Negara* (APBN) or obtained at the legal cost, like: *hibah*, contract, based on statutory provisions and based on a court decision.

SIMAK-BMN is sub system of *Sistem Akuntansi Instansi* (SAI) which is interrelated procedures to produce the information needed to balance sheet and BMN report or another managerial report. Analysis of financial statements are only used if financial statements are valid and reliable. In his research Nasrudin (2015), states research SIMAK-BMN application has an effect on quality of financial statements. Requirements of quality of financial statements include: relevance, faithful representation, understandability, comparability, verifiability and timeliness.

2. LITERATURE REVIEW

2. 1. Theory of diffusion of innovation

This theory emerged in 1903 and was introduced to the public by a French sociologist named Gabriel Trade in the form of a curve. This curve explains that someone's innovation is considered by the time dimension. In 1964 this theory was popularized by Everett Rogers in his book entitled "Diffusion of Innovation". The diffusion theory of innovation explains how a new idea can be adopted by a social community or cultural community.

2.2. Financial Statements

Peraturan Pemerintah (PP) No 17 *Tahun* 2010 says "financial statement are structured reports about the financial position and transaction carried out by a reporting entity". Reporting entity is a government unit consisting of one or more accounting entities which according to the law are required to submit accountability report in the form of financial statement such as: central government, local and an organization in central/local.

Purpose of financial statement is to provide information to all parties who need a material consideration in decision making. *PP No 71 Tahun 2010* says purpose of financial statement is to be used as accountability that is responsible for managing the resources to the reporting entity to achieve the goals at a certain period.

2. 3. Quality of Financial Statement

Quality is suitability with standard, measure based on the mismatch and achievement through inspection, quality are:

a. Relevance
   It means providing relevant information to meet the needs in the making decision process. When information in financial reports influences users in economic decision, it means the information has the quality of relevance. When the information assists users to evaluate, it also corrects and confirms current and past events. It is useful.
b. Reliability
   This quality is achieved when information, which users depend upon, is free from bias and material mistakes. Information may be relevance but if the presentation is not reliable then the user of the information can be potentially be misleading.
c. Comparability
   Users can compare financial report between period for identification a trend position and financial performance. The implication is users must know information about accounting policies to set prepare of financial statement and changes in policies and their effects.
d. Understandability
   It means, the information is easy for users to use it. Achieving the quality of understandability is through effective communication. Thus, the better understanding of the information from users, the higher the quality will be achieved.

2. 4. SIMAK-BMN

PP No 27 Tahun 2014 says BMN is all goods purchased or obtained at expenses of APBN or obtained at the legal cost, like: *hibah*, contract, based on statutory provisions and based on a court decision. *Pernyataan Standar Akuntansi Pemerintahan* (PSAP) says BMN is tangible assets that have a useful life more than 12 months that are used in government activities or utilized by public. Now, government use computerized system in reporting.

Rahardiyanti & Edi (2012) explain about types of SIMAK-BMN transaction and they are as follows:

a. Beginning Balance
   Beginning balance represents the beginning balance in the current fiscal year from the accumulation of BMN transactions in the previous year.
b. Acquisition of BMN

It represents the BMN transaction in the current year. These transactions are:

1) Purchasing by using APBD funds.
2) Incoming Transfers, transactions obtained from the transfer of BMN from one UAKPB to another UAKPB which are covered by the central government.
3) *Hibah*, transaction obtained from the transfer of BMN from one of UAKBP to the parties out of the central government.
4) Seizure, it is the result of seizure based on a court decision.
5) The result of the completion of the construction in the form of buildings and other BMN that have been handed over.
6) Undelete of BMN
7) Implementation of agreement/contract, it is the use of land owned by the central government, by other parties, by constructing buildings and or facilities.

c. Changes to BMN, the transactions include:
   1) Reduction in the quantity of BMN values
   2) BMN development
   3) Changes in condition

4) Correction of changes in value/quantity
5) Changes/development of BMN from submit or fixed assets as a result of renovation
6) Changes in the correction value of the asset control team

d. Elimination of BMN, the transactions include:
1) Write off BMN from bookkeeping
2) Transfer out
3) *Hibah*
4) Outgoing reclassification, it is a BMN transaction in other BMN classification
5) Correction of records, transaction to change BMN records that have been previously recorded

2. 5. Training

Mathis & Jackson (2002) says training is a process where the people are trained in achieving certain abilities for an organization's goals. Rivai (2004) says training is an education learned to acquire and improve skills in a relatively short time by prioritizing practical methods compared to theory.

2. 6. Peer Advice Ties

Social relations are an interactive activity in the community to provide information and influence one another. Social and organizational relations must run in a balanced manner, so that fellow members in an organization can carry out their work well.

2.7. Users Satisfaction

Kotler (2002) says satisfaction of users can be defined as a level of a user's feelings as a result of a comparison between the user's expectation of a product and the real results obtained by users of the product. A good information system is able to provide benefits to users. The most important factor in identifying the success of information systems are: the level of accuracy, output reliability, output timeliness and trust.

3. METHODS

3.1. Data Source

The data type that the author uses is primary data which are collected by distributing questionnaires to employee using the SIMAK-BMN application at PT.XYZ and the secondary data are in the form of BMN reports. The types of data use in this research is qualitative data which is quantitative, measured by using a Likert scale.

3.2. Data Analysis

In this research the author will use data analysis are multiple regression analysis, data quality testing, classic assumption testing and hypothesis test.

4.1. Data Quality Testing

a. Validity Testing

Table 1. Validity Testing

NO	QUESTION	R Table	R Count	EXPLANATION
1	X1.1	0,283	0,891	VALID
2	X1.2	0,283	0,732	VALID
3	X1.3	0,283	0,824	VALID
4	X1.4	0,283	0,764	VALID
5	X1.5	0,283	0,819	VALID
6	X1.6	0,283	0,694	VALID

7	X2.1	0,283	0,697	VALID
8	X2.2	0,283	0,831	VALID
9	X2.3	0,283	0,699	VALID
10	X2.4	0,283	0,861	VALID
11	X2.5	0,283	0,758	VALID
12	X3.1	0,283	0,465	VALID
13	X3.2	0,283	0,349	VALID
14	X3.3	0,283	0,664	VALID
15	X3.4	0,283	0,398	VALID
16	X3.5	0,283	0,653	VALID

Source: Data Processed, 2020

It can be seen that each indicator of the calculated R score of each variable shows significant results and it can also be seen from the value of R count > R table which in this research the value of R table = 0,283. So, that the entire variable items (X1 = Training, X2 = Peer Advice Ties, X3 = User Satisfaction) in the table above are said to be valid and can be used to measure the variables examined at PT.XYZ.

Table 2.

NO	QUESTION	R Table	R Count	EXPLANATION
1	Y1	0,283	0,656	VALID
2	Y2	0,283	0,406	VALID
3	Y3	0,283	0,421	VALID
4	Y4	0,283	0,424	VALID
5	Y5	0,283	0,390	VALID
6	Y6	0,283	0,483	VALID
7	Y7	0,283	0,635	VALID
8	Y8	0,283	0,401	VALID
9	Y9	0,283	0,373	VALID
10	Y10	0,283	0,477	VALID
11	Y11	0,283	0,720	VALID

Source: Data Processed, 2020

It can be seen that each indicator of the R score of each variable shows significant results and it can be seen from the value of R count > R table which in this research the value of R table = 0,283. So, that the entire variable items (Y = Quality of Financial Statements) in the above table can be concluded valid and can be used to measure the variables examined at PT.XYZ.

b. Reliability Testing

Table 3. Reliability Testing Results (X1)

Reliability Statistics	
Cronbach's Alpha	N of Items
,878	6

Source: Data Processed, 2020

It can be seen that Cronbach's alpha is 0,878, which its value is greater than the value of the rule that is 0,6. So that the data can be concluded that the research instrument in X1 meets the reliability test.

Table 4. Reliability Testing Results (X2)

Reliability Statistics	
Cronbach's Alpha	N of Items
,825	5

Source: Data Processes, 2020

It can be seen that Cronbach's alpha is 0,825 which value is greater than the value of the rule that is 0,6. So that the data can be concluded that the research instrument in X2 meets the reliability test.

Table 5. Reliability Testing Results (X3)

Reliability Statistics	
Cronbach's Alpha	N of Items
,663	5

Source: Data Processed, 2020

It can be seen that Cronbach's alpha is 0,663 which its value is greater than the value of the rule that is 0,6. So that the data can be concluded that the research instrument in X3 meets the reliability test.

Table 6. Reliability Testing Results (Y)

Reliability Statistics	
Cronbach's Alpha	N of Items
,631	11

Source: Data Processed, 2020

It can be seen that Cronbach's alpha is 0,631 which its value is greater than the value of the rule that is 0,6. So that the data can be concluded that the research instrument in X3 meets the reliability test.

4.2. Multiple Regression Analysis

Table 7. Multiple Regression Analysis

Coefficients[a]				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	7,510	4,781	
	X1	,353	,087	,429
	X2	,343	,110	,337
	X3	,977	,207	,510
a. Dependent Variable: Y				

Source: Data Processed, 2020

From the above table, it is known that the regression equation is:

$$Y = \alpha + \beta 1X_1 + \beta 2X_2 + \beta 3X_3 + \varepsilon$$

$$Y = 7{,}510 + 0{,}353X_1 + 0{,}343X_2 + 0{,}977X_3 + \varepsilon$$

Model Interpretation;

a. From the equation and the table above, it can be seen that the relationship of variable X (Training, Peer Advice Ties, and User Satisfaction) and Y (Quality of Financial Statements) is a positive relationship. This means that if the variable X goes up, the variable Y also goes up.
b. Constants value of the equation above is 7,510, it means that if the variable X (Training, Peer Advice Ties, and User Satisfaction) = 0, the effect on the variable Y (Quality of Financial Statements) is 7,510.
c. Variable X1 (Training) shows a coefficient value of 0,353. So, in the research, if SIMAK-BMN, which is proxied by the Training variable, increases by 1%, the Quality on Financial Statements will increase by 0,353.
d. Variable X2 (Peer Advice Ties) shows a coefficient value of 0,343. So, in the research, if SIMAK-BMN, which is proxied by the Training variable, increases by 1%, the Quality on Financial Statements will increase by 0,343.
e. Variable X3 (Users Satisfaction) shows a coefficient value of 0,977. So, in the research, if SIMAK-BMN, which is proxied by the Training variable, increases by 1%, the Quality on Financial Statements will increase by 0,977.

4.3. Classic Assumption Testing

Classic assumptions are the requirements that must be met in a linear regression model so that the model becomes valid as a predictor. The following is a classic assumption testing on multiple regression which includes:

a. Normality test
   This test is carried out with the aim to assess the distribution of data in a group whether the distribution of data has a normal distribution or not.

Table 8. Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		35
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,90909589
Most Extreme Differences	Absolute	,067
	Positive	,067
	Negative	-,063
Test Statistic		,067
Asymp. Sig. (2-tailed)		,200[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Data Processed, 2020

Based on above table, it can be seen that the value of Asymp sig. (2-tailed) is 0,200 which is above 0,05. Then, from those results, it can be concluded that the data used in this study are normally distributed.

b. Multicollinearity test
   This test is used to determine whether there is a correlation among independent in the regression model. This test can be detected by looking at the tolerance value and the variant of inflation factor (VIF) as a benchmark. If the tolerance value ≤ 0.10 and the VIF value ≥ 10 then in the study there is multicollinearity.

Table 9. Multicollinearity test

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7,510	4,781		1,571	,126		
	X1	,353	,087	,429	4,078	,000	,989	1,011
	X2	,343	,110	,337	3,115	,005	,937	1,067
	X3	,977	,207	,510	4,710	,000	,934	1,071
a. Dependent Variable: Y								

Source: Data Processed, 2020

Based on the above table, it can be seen that the tolerance value of each variable is 0,989, 0,937 and 0,934, which means that the value is above 0,10. The VIF value of each variable is 1,011, 1,067 and 1,071, which means it is smaller than 10. Then, it can be concluded that the data used in this research do not have multicollinearity and the data meet the requirements in the regression model.

c. Autocorrelation test

Autocorrelation is a correlation that occurs between time and individuals in the variable. In this research, the author used the Durbin-Watson (DW) test. If the value of dL < dW > dU, then it is concluded that there was no autocorrelation.

Table 10. Autocorrelation Testing Results

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,813[a]	,661	,628	1,99934	1,840
a. Predictors: (Constant), X3, X1, X2					
b. Dependent Variable: Y					

Source: Data Processed, 2020

Based on the above table it can be seen that the value of Durbin Watson (d) is 1,840 which means that the value is greater than the dU limit of 1,6528 and less than (4-dU) of 2,33472. Then, it can be concluded that there were no autocorrelation symptoms in this research and multiple linear regression analysis for the hypothesis test can be continued.

d. Heteroscedastity test

The test aims to determine whether there is a variance between the residual variance of an observation and other observations. If this Heteroskedastic test is not fulfilled, the regression model is said to be invalid for forecasting.

Table 11. Heteroskedastic Testing Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4,156	2,791		-1,489	,147
	x1	,053	,051	,168	1,045	,304
	x2	,154	,064	,396	2,391	,023
	x3	,060	,121	,083	,499	,621
a. Dependent Variable: Abs_RES						

Source: Data Processed, 2020

Based on the table above, it can be seen that the value of each variable is: 0,304 (variable X1), 0,23 (variable X2), and 0,621 (variable X3) where the significance value is greater than 0,05. So, it can be said in this research model there are no symptoms of heteroskedastic.

4.4. Hypothesis Test

a. Determination Test (R^2)

This analysis is used to determine the contribution of variables in this research. If the value of $R^2 > 0,5$ then the independent variable (X) has a significant effect on the dependent variable (Y).

Table 12. Determination Testing Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,813[a]	,661	,628	1,99934
a. Predictors: (Constant), X3, X1, X2				

Source: Data Processed, 2020

Based on the table above it can be seen that the R^2 value is 0,661, which means a value of 66,1% of the independent variable (SIMAK-BMN proxied by Training, Peer Advice Ties and User Satisfaction) can explain the dependent variable (Quality of Financial Statement) while the remaining 33,9% is influenced by other variables outside the model.

b. F Test

Another name for this test is the simultaneous test or test model, which is used to test the regression model that we consider significant or not. If the model is significant, it can be used for predictions. If the value of F arithmetic > F table then the data is significant, and if the value of F arithmetic < F table then the data is not significant.

Table 13. F Testing Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	241,225	3	80,408	20,115	,000[b]
	Residual	123,918	31	3,997		
	Total	365,143	34			
a. Dependent Variable: Y						
b. Predictors: (Constant), X3, X1, X2						

Source: Data Processed, 2020

Based on the table above, the significance value is 0,000 and the calculated F is 20,115, this means the value is greater than F table of 2,89. It can be concluded that simultaneously variable X1 (Training), X2 (Peer Advice Ties), X3 (User Satisfaction) affect Y (Quality of Financial Statements).

c. T Test

This test is carried out using $\alpha = 5\%$. The rules of decision making are:

1) If the probability value (sig.) A $\alpha \leq 0,05$ then alternative hypotheses are supported.
2) If the probability value (sig.) $\alpha > 0,05$ then alternative hypotheses are not supported.

Table 14. T Testing Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,510	4,781		1,571	,126
	X1	,353	,087	,429	4,078	,000
	X2	,343	,110	,337	3,155	,005
	X3	,977	,207	,510	4,710	,000
a. Dependent Variable: Y						

Source: Data Processed, 2020

Based on the table above, it can be seen that the probability value (sig.) of variable X1 is 0,000, variable X2 is 0,005 and variable X3 is 0,000. This means all of these variables have value $\alpha \leq 0{,}005$. Then, it can be concluded that the alternative hypothesis is not supported in other words:

H1: Training affects the Quality of Financial Statements.
Accepted.

H2: Peer Advice Ties affects the Quality of Financial Statements.
Accepted.

H3: User Satisfaction affects the Quality of Financial Statements.
Accepted.

5. SUMMARY AND SUGGESTION

A. Summary

This research aims to determine whether the application of SIMAK-BMN, which is proxied by using training, peer advice ties, and satisfaction of use, has been effective on the quality of financial statements on PT.XYZ. Based on the analysis and discussion in the previous chapter IV, it can be concluded as follows:

1. The results of the analysis above, the application of SIMAK-BMN, which is proxied by training variables, have a positive effect on the quality of financial statements. The results of the training carried out appropriately can have a good effect on employees, so they are able to master and understand the tasks that have been given.
2. The results of the analysis above, the application of SIMAK-BMN, which is proxied by the variable peer advice ties, have a positive effect on the quality of financial statements. Peer advice ties will affect attitudes, perceptions, behavior and even performance. Therefore, Peer advice ties greatly affect the results of the quality of financial statements that will be generated.
3. The results of the analysis above, the application of SIMAK-BMN, which is proxied by the variable users satisfaction, have a positive effect on the quality of financial statements. Users satisfaction can be said it is good if the SIMAK-BMN application can help to ease the work of users and can present or produce financial reports or information as needed.

B. Suggestions

The author proposes suggestions for future research and SIMAK-BMN users, as follows:

1. For future research, it can add other variables related to measuring the effectiveness of SIMAK-BMN applications on the quality of financial statements.
2. For SIMAK-BMN users who are in the PT.XYZ environment, they can continue providing training with updated material based on updates from the SIMAK-BMN application.

C. Research Limitation

In this research there are still limitations that need to be considered for further research. The following are limitations in this research.

1. There is a test used with training from traditional support structure. In the traditional support structured there are still other variables namely change management support, online support and help desk support.
2. In this research respondent are the employees who use the SIMAK-BMN application to help their work. The results of this study apply to the PT.XYZ which does not necessarily have the same results with other objects.

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