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QUALITY OF REGIONAL MANAGEMENT INFORMATION SYSTEM IN BADUNG DISTRICT

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ABSTRACT:

In the current era of automation, the quality of the Regional Management Information System (SIMDA) is expected to produce quality information within the Local Government of Badung Regency. The purpose of this study was to obtain empirical evidence of the influence of the quality of the Regional Management Information System (SIMDA) in the Regional Apparatus Organization (OPD) of Badung Regency on the Quality of Information. At the same time, this study's specific objective is to obtain empirical evidence about the ability of User Satisfaction and Usability Perception to moderate the influence of the Quality of Regional Management Information Systems (SIMDA) in the Regional Apparatus Organization of Badung Regency on Information Quality. The number of respondents from 38 OPDs in Badung Regency is 135 people consisting of the Head of the Finance Subdivision, the Revenue Treasurer, the Shopping Treasurer, and the SIMDA Operators. The analysis tool uses simple regression techniques and Moderated Regression Analysis (MRA). This study concludes that the quality of SIMDA has a positive effect on the quality of information. User satisfaction significantly weakens the effect of SIMDA quality on information quality, while perceived usefulness significantly strengthens the effect of SIMDA quality on information quality.

1. INTRODUCTION:

Law Number 17 of 2003 states that the Governor/Regent/Mayor submits a draft regional regulation on accountability for the implementation of the Regional Revenue and Expenditure Budget to the Regional People's Representative Council in the form of financial reports that have been examined by the Supreme Audit Agency, not later than 6 (six) months after the following fiscal year

(Jayawarsa et al., 2020). Ministerial regulation Number 13 of 2006 states that reporting entities and accounting entities must organize a regional financial accounting system. A reporting entity is a government unit consisting of one or more accounting entities that, according to statutory provisions, are required to submit accountability reports in the form of financial reports. The accounting entity is a government unit that uses the budget and is therefore obliged to carry out accounting and prepare financial reports to be incorporated into the reporting entity. This regulation shows that the quality of information is a goal because the government manages considerable resources, and the main challenge is not in numbers, but in how to manage the resources as well as possible and how to account for the use of the resources used (Lucyanda et al., 2010).

Quality information should be generated from a quality information system. Through Government Regulation 65/2010, the government regulates the Regional Financial Information System, which encourages local governments to develop and take advantage of advances in information technology to improve the ability to manage regional finances, and channel regional financial information to public services. According to Busso et al. (2017), an information system is a series of interrelated components that can collect (retrieve), process, store, and distribute information to support decision making and control. The more qualified the design of an information system, the more quality the information produced. This understanding seems to be based on the ceteris paribus condition, which, in reality, the behavioral aspect is very influential on the successful implementation of a system. In relation to human behavior, Bazerman (1986) illustrates that human resources have limited rationality, and in decision making, individual rationality is limited by the information they have, the cognitive limitations of their minds, and the limited amount of time they have to take for making decisions.

In their study, DeLone & McLean (2003) explain that the higher the system's quality and the more optimal the use of the system is, the users will be satisfied. The better the quality of information (output) generated from the system, the more user satisfaction will be because it can complete their work. User satisfaction is a behavior that arises from the benefits of using the information system (Seddon & Kiew, 1996). Departing from Seddon & Kiew (1996) statements, this study analyzes the effect of technology-based system quality on information quality. Some studies find that the quality of information systems positively affects the quality of information (Saleh & Usman, 2012; Juwita, 2013; Rachmawati, 2016; Carolina, 2017; Susanto, 2017). Likewise, there are conflicting opinions that state that the use of information technology does not affect the quality of information (Surastiani & Handayani, 2015) stated that Indonesia's information system has not been of high quality and has not been fully integrated. The system built is still partial, so it is not reliable, inefficient, unsafe, not easily accessed, and does not provide the right information, which in the end cannot be utilized in supporting the organization's business processes.

Information technology provides rapid and continuous changes in the industrial business environment by affecting the firm's information-sharing ability, therefore, further research is required regarding the impact of IT practices on performance and inter and intra-organizational relationships (Basheer, Siam, Awn, & Hassan, 2019). Several prior research types have suggested that IT investments generally bring greater productivity, increased performance (Yu, Xiong, & Cao, 2015), and increased innovation. Whereas, it has also been indicated in other studies that sustained performance benefits cannot be achieved through IT, which consequently results in poor revenue generation (Lu et al., 2019). In addition, a study by (Jagani et al., 2016) exhibited that applying an inter-organizational system of information sharing through IT does not necessarily bring better performance (Muneer, 2020).

The empirical reality shows the inconsistency of research results, and it is suspected that there is an influence of contingency factors (Govindarajan, 1986) statement regarding user satisfaction is a behavior that arises due to the advantages of using information systems, so this study places the user satisfaction variable as a moderating variable. User satisfaction is the overall evaluation of user experience using accounting information systems and the potential impact of accounting

information systems. The better the information system's quality when user satisfaction increases, the more quality information is produced. Besides user satisfaction, the success of an information system in producing quality information is also determined by system users' perceived usefulness. Perceived usefulness is the level of one's belief that accounting information systems will improve performance in their work. According to Jogiyanto (2007), if an information system user thinks that the information system is less useful, he will not use it.

The local government of Badung Regency has applied information technology in managing its finances. This system was developed by the Financial and Development Supervisory Agency (BPKP), which was named the Regional Management Information System (SIMDA). SIMDA Badung Regency, which is operated by the Regional Apparatus Organization (OPD), is expected to provide quality information. Good input, a good process, will produce output in the form of good financial information. Success in implementing SIMDA cannot be separated from user behavior, namely user satisfaction and perceived usefulness (Sujana et al., 2020).

The theory that underlies this research is the Theory of Reasoned Action (TRA). This theory was developed by Ajzen and Fishbein (1980), which deals with the attitudes and behavior of individuals in doing or not doing certain behaviors. TRA is a theory that explains that actions are influenced by a person's reaction and perception of something that will determine the person's attitude and behavior (Nezakati et al., 2015).

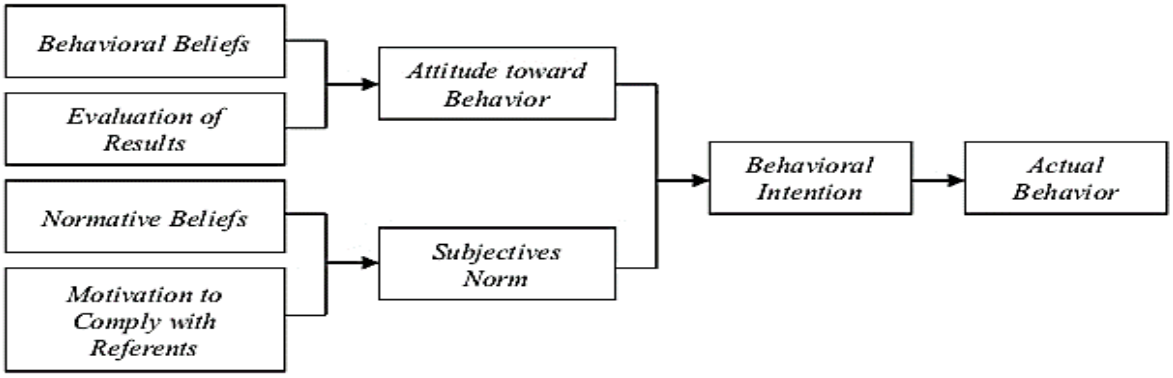

Image 1 Theory of Reasoned Action
Sourse: Ajzen & Fishbein (1980)

TRA explains that a person's behavior in taking action is influenced by one's interest or behavioral intention, while the behavioral intention is influenced by two factors, namely attitude toward behavior and subjective norm. Behavioral intention is the level of interest in performing certain behaviors (Rifda et al., 2015). Attitude toward a behavior is defined as a person's positive or negative feelings when engaging in certain behaviors. Behavioral beliefs and evaluations of results determine attitude toward behavior. Subjective norms refer to a person's perception when he thinks that he should or should not do certain behaviors. Subjective norms describe an individual's belief in other people's opinions or the influence of other individuals who encourage him to carry out a behavior. Subjective norms are influenced by normative beliefs and motivation to comply with referents. TRA is very relevant to this research because it will test the role of user satisfaction and perceived usefulness in moderating the influence of information system quality on information quality (Ajzen & Fishbein, 1980). The ability to integrate and harmonize information system components, including hardware, software, Brainware, procedures, databases, computer networks, and data communication, will determine an information system (Susanto, 2008). The quality of information indicates the quality of the product produced by the system, and the information will affect the users of the system itself DeLone & McLean, (1992).

LITERATURE REVIEW:

The influence of Information System Quality on Information Quality:

Information technology provides rapid and continuous changes in the industrial business environment by affecting the firm's information-sharing ability, therefore, further research is required regarding the impact of IT practices on performance and inter and intra-organizational relationships (Basheer, Siam, Awn, & Hassan, 2019). Several prior research types have suggested that IT investments generally bring greater productivity, increased performance (Yu, Xiong, & Cao, 2015), and increased innovation. Whereas, it has also been indicated in other studies that sustained performance benefits cannot be achieved through IT, which consequently results in poor revenue generation (Lu et al., 2019). In addition, a study by Jagani et al. (2016) exhibited that applying an inter-organizational system of information sharing through IT does not necessarily bring better performance (Muneer, 2020). The success in presenting quality information is influenced by several factors, one of which is the superior and quality system quality. DeLone & McLean (2003) stated that the higher the system's quality, the better quality information will be produced. Information quality is the quality of output in the form of information produced by the information system used (Rai et al., 2002). Some studies find that the quality of information systems has a positive effect on the quality of information.

Cheney and Dickson (1982) showed that the organizational characteristics positively impact the management information systems because, at this time, the system has to work effectively to support managers in good and timely decision-making. Concerning business strategy, Premkumar and King (1994) revealed that the business strategy, including cost leadership and innovative differentiation, has a significant influence on the management information systems' design. User involvement is also an important factor affecting the successful implementation of management information systems. Iskandar (2015) explains that user involvement is the user's intervention in the process from planning, developing to performing management information systems. These people use management information systems directly, so they deeply understand the systems' requirements that can meet the need of the business (Thong, 1999, 2001). Besides, during this process, they realize the shortcomings of management information systems. (Le et al., 2020)

Moderation of User Satisfaction and Perceived Usefulness on the Effect of Information System Quality on Information Quality:

Perception usefulness indicates an individual decision to use or not to use information technology systems in completing a series of tasks or activities related to work (Goodhue and Thomson, 1995; Tahar et al., 2020). While according to Davis et al. (1989) defined the perception of usefulness as the degree to which individuals believe that using a particular system can improve user performance. According to Seddon and Kiew (1996), perception of usefulness is a perception of usage about system usefulness with an effort to maximize user performance achievement (Machdar, 2016). Some studies find conflicting opinions that state that information technology does not affect the quality of information. Perceived usefulness influences the method's attitude and the behavioral intention to use the technique (Bradley, 2009). Hence, to achieve business success, women micro-entrepreneurs must be coached with the right knowledge and guidance on the required skills and attitudes (Idris & Bakar, 2020).

Also, they must realize, acknowledge, and appreciate the value of business coaching. Muslih (2019) stated that Indonesia's information system has not been of high quality and has not been fully integrated. There are contingent factors in this relationship that are thought to be very influential, namely user satisfaction and perceived usefulness (Naiyananont & Smuthranond, 2017). Information system users whose desires are satisfied and who believe that their performance will increase, as well as their benefit and productivity, will run the system well (Erdogan & Uludag, 2014).

The required information provided by the management information system plays a crucial and consequent role in the manager's decision-making. Information quality also has been discussed a great deal in the management information system literature (Vannirajan & Manimaran, 2009). The information quality had greater interested researchers in management information systems effectiveness (Shagari et al., 2017). High information quality is examined as a key resource for companies that can enhance their competitive advantage (Barney, 1991). The decision-makers evaluate the quality of a management information system. However, Bailey and Pearson (1983) argue that the role of information quality in the increase of management information systems effectiveness is still adequately considered (Vannirajan & Manimaran, 2009). Management information systems are considered a critical contribution to firms' performance.

METHODOLOGY:

This research's object is the variable quality of OPD information with the research location in the OPD of the Badung Regency Government. The research respondents' determination refers to the Republic of Indonesia Government Regulation Number 58 of 2005 concerning Regional Financial Management. SIMDA is an information system that is used as a means of regional financial management. Research respondents from 38 OPDs totaled 135 respondents, including the Head of the Finance Subdivision, Receiving Treasurer, Expenditure Treasurer, and SIMDA Operators, who participated in filling out the questionnaire. Research respondents were also assessed by gender, age, the latest education, and work experience.

Data were analyzed using regression techniques to obtain relevant information and use the results to solve a problem. Before further analysis, the data and instruments used need to be tested for their validity and reliability (appendix.1). Regression requirements are passing the classical assumption test. The information generated from the regression analysis is descriptive statistics, the coefficient of determination (R2), the feasibility of the model (F-test), and hypothesis testing (t-test). The analysis was carried out in two stages, namely simple regression analysis and moderating regression analysis with the help of the statistical package for social science (SPSS) for windows. Simple regression analysis is intended to answer hypothesis 1, while moderate regression analysis (MRA) is used to answer hypotheses 2 and 3 with the following regression equation.

$Y = \alpha + \beta X + e$ …… …… ……..…..…… (1)

$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4\ (X1_X2) + \beta 5\ (X1_X3) + e$ .... (2)

RESULTS AND DISCUSSION:

Classic assumption test

- Residual Normality Test

The residual normality test aims to obtain evidence on whether the regression model's residuals are normally distributed or not. In this study, the normality test was carried out using the Kolmogorov-Smirnov test and the Shapiro-Wilk test. The results of the normality test are shown in table 1 below.

Table. 1. Residual Normality Test

	Kolmogorov-Smirnov			Shapiro-WIlk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	0.064	135	0.200*	0.987	135	0.227
*. This is a lower bound of the true significance						
a. Lilliefors Significance Correction						

- Heteroscedasticity Test

The heteroscedasticity test aims to obtain evidence whether, in the regression model, there is an inequality of variants from the residuals of one observation to other observations carried out by the Park test (LnU2i). The results of heteroscedasticity testing are presented in table 1 as follows.

Table 2. Heteroscedasticity Test

Model	Unstandardized Coefficient		Standardized Coefficients	t	sig
	B	Std. Error	Beta		
Constant	-0.589	1.042		-0.565	0.573
Kwa sis	-0.379	0.263	-0.124	-1.442	0.152
Dependent Variable: resid_park					

Hypothesis Test
Hypothesis test results are shown in the following table.

Table 3. Hypothesis Test Results 1

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,679	0,349		4,815	0,000
	Kwa_sis	0,632	0,088	0,529	7,184	0,000
R2 = 0,28						
Dependent Variable ; Kwa_In						

Table 4. Hypothesis TestnResult 2 and 3 (moderation)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,154	0,250		0,617	0,539
	Kwa_sis	-0,099	0,072	-0,083	-1,371	0,173
	Kep_peg	1,003	0,131	0,833	7,673	0,000
	Per_use	0,075	0,102	0,071	0,729	0,467
	ABS_Ks_Kp	-0,436	0,096	-0,327	-4,539	0,000
	ABS_Ks_Pu	0,276	0,078	0,249	3,543	0,001
F = 80,937 (0,00)						
R2 =0,758 ; (Adjusted R2 = 0,749)						

Based on the regression analysis results according to tables 3 and 4, the regression equation can be drawn up as follows.

Y = 1.679 + 0.632 X
Y = 0.154 - 0.099 X1 + 1.003 X2 + 0.075 X3 - 0.436 (X1_ X2) + 0.276 (X1_X3)

DISCUSSION:

The Influence of the Badung Regency Government's OPD Quality of Information System on the Quality of Information:

The influence of technology-based information systems on the quality of information has a p-value of 0.000 with a positive regression coefficient of 0.493. The p-value of 0.000 indicates that hypothesis 1 (H1) cannot be rejected. At the same time, it proves that the quality of SIMDA, which is operated by the Badung Regency government, has a positive effect on the quality of the information produced (Susanto, 2017). The regression coefficient value of 0.493 means that the more quality a technology-based information system (SIMDA) is, the more quality the information it produces (DeLone & McLean, 1992, 2003).

The operation of SIMDA in the Local Government of Badung Regency creates fluency in operations such as fluency in budget preparation, administration, and financial reporting/accountability. Quality information generated from the use of SIMDA to become a solution to improve regional financial accountability (Gendron et al., 2001). The quality of information generated from the use of SIMDA has a positive impact on the local government of Badung Regency. The results of this study are in line with the research of Susanto (2017).

Moderation of User Satisfaction on the Influence of the Badung Regency Government's OPD Quality of Information System on the Information Quality:

Moderation of user satisfaction (ABS_Ks_Kp) on the effect of system quality on information quality has a p-value of 0.000 <0.050 with a negative regression coefficient of 0.436. The p-value 0,000 states that hypothesis 2 (H2) cannot be rejected. Based on the moderated regression analysis results shown in table 4, it is found that user satisfaction weakens the influence of the Badung Regency Government's OPD quality information system on information quality with a beta coefficient of -0.436 with a p-value of 0.000. These results illustrate that the hypothesis (H2), which states that User Satisfaction moderates the Badung Regency Government OPD information system's influence on information quality, cannot be rejected. These results indicate that the faster users of information systems feel satisfied, the effect of system quality on information quality decreases (Atmadja & Saputra, 2018; Bowrin, 2004). This study's results indicate the behavior of users of information systems in the implementation of the system at OPB Badung Regency Government (Kampen, 2009; Saputra et al., 2019). Information systems are tools to achieve goals, namely quality information. The system users run the system, starting from the data, input, and processing to compile the information needed.

Moderation of Perceived Usefulness on the Influence of the Badung Regency Government's OPD Quality of Information System on the Information Quality:

Moderation of perceived usefulness (ABS_Ks_Pu) on information quality has a p-value of 0.001 <0.050 with a positive regression coefficient of 0.276. The p-value of 0.001 states that hypothesis 3 (H3) cannot be rejected. Based on the moderated regression analysis results shown in table 4, it is found that perceived usefulness strengthens the influence of the Badung Regency Government's OPD quality information system on information quality with a beta coefficient of 0.276 with a p-value of 0.001. According to Ismail et al. (2016), perceived usefulness is the level of one's belief that accounting information systems will improve performance in their work. Meanwhile, according to Jogiyanto (2007), perceived usefulness is a belief related to the decision making process. If someone believes that information systems are useful, then he will use them. Conversely, if someone believes that information systems are less useful, then he will not use them (Liew, 2019; Pamungkas, 2018).

CONCLUSIONS:

Based on the research results obtained and discussion, the following conclusions can be formulated. The quality of technology-based information systems has a positive effect on the quality of information. This statement shows that the more quality the SIMDA is applied by the Badung Regency Government, the more quality the information it produces. User satisfaction moderates by weakening the quality of technology-based information systems on the quality of information produced. This statement shows that the information system quality will decrease when user satisfaction is quickly achieved. Perceived usefulness moderates by strengthening the quality of technology-based information systems on the quality of information produced. This statement shows that the influence of information system quality on information quality increases when perceived usefulness increases.

Based on the research results and conclusions, the suggestions that can be formulated are as follows. SIMDA, operated by the Badung Regency Government, produces information with a low level of reliability. This reliability level is illustrated in descriptive statistics (Appendix 3 - A2), which also indicates that SIMDA has not been worked out optimally. Suggestions that can be given are reviewing operational systems and adjusting the system so that a system is created with the criteria of being fast and easy to operate, safe, and cheap/affordable. The satisfaction of SIMDA users in the Badung Regency Government is still low. This level of user satisfaction is illustrated in descriptive statistics (Appendix 3 - A3), which also indicates that users cannot work on SIMDA optimally because they are quickly satisfied. In an information technology system, users must not be satisfied with the output produced, but it must be observed how the output is generated. Whether the management system has been implemented as required. Suggestions that can be given are to improve system users' performance through SIMDA pieces of training, comparative studies, and so on so that SIMDA can be lived. The next researcher can develop this research to add a logical moderating variable because the coefficient of determination (adjusted R2) has only reached 74.9%.

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