Implementing Accrual-Based SAP and Promoting Good Financial Governance More Effectively in South Buton Regency

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Abstract
This research aims to see the effect of expertise and motivation on the users performance of regional financial management information system either partially or simultaneously in the South Buton Regency Government. The type of research used is associative research. The population in this research amounted to 34 regional agencies in the South Buton Regency Government and the number of research samples was 102 people who were regional financial management information system users. The data source of this research is primary data using research instruments in the form of questionnaires. The data collection method used conducting a survey. The gathered data were analyzed by using multiple linear regression tests for analytical analysis which had been tested by using classic assumption. The results of the research showed that, partially, expertise and motivation had positive and significant influence on the users performance of regional financial management information system. Simultaneously testing showed that expertise and motivation had significant influence on the users performance of regional financial management information system.

Keywords: Expertise, Motivation, Performance, Regional Financial Management Information System.

1. INTRODUCTION
The issuance of regulations on Accrual-Based Government Accounting Standards (SAP) signed by the President in 2015 mandated all government agencies in Indonesia, both at the central and local levels, to implement accrual-based SAP from January 1, 2015 [1]. This transition to accrual-based SAP was a significant step towards enhancing transparency and accountability in government financial management. To support this transition, both central and local governments needed to modernize their financial information systems [2].

In the current era of digital information systems, nearly all aspects of society rely on modern technology and applications [3]. According to Sousa et al. [4] this holds true for businesses and government agencies, whether at the central or local level. In the context of government financial management, reform and transformation of the financial system have become imperative. Laws such as Law No. 17 of 2003 on State Finance, Law No. 1 of 2004 on State Treasury, and Law No. 15 of 2004 on the Audit of Management and Responsibility for State Finances have mandated the reform of the state financial system towards a better future Jayawarsa et al. [5] to assist in implementing good financial governance principles and facilitate the government in preparing its apparatus for financial management reform at the regional level, the Financial and Development Supervisory Agency (BPKP) developed a computer program known as SIMDA-Financial or Regional Financial Management Information System. Good financial governance principles have a significant impact on the government's performance in presenting financial reports [6].

The South Buton Regency Government has adopted the SIMDA-Financial program to manage its regional finances. However, since its implementation, many challenges have been encountered by SIMDA-Financial users in South Buton Regency. These challenges include a lack of skills and motivation among users and insufficient support from Regional Work Units (OPD), resulting in suboptimal user performance [7].

To improve the performance of SIMDA-Financial users, supportive policies, education and training, and organizational motivation are required. Education level, experience, and training are essential
Factors in enhancing user skills. The higher a person's education level, the better their ability to master applications like SIMDA-Financial. Positive experiences in using SIMDA-Financial also contribute to improving skills. Intensive training is necessary to enhance user skills in the application [8].

Motivation is also a key factor in enhancing the performance of SIMDA-Financial users Putri and Yacob, [9] and Supriyanto et al. [10]. Motivation can be provided through incentives such as performance allowances, overtime pay, promotion opportunities, and maintaining good working relationships. These motivators will encourage SIMDA-Financial users to work more diligently and enhance their performance.

In the context of measuring skills and motivation, indicators such as education level, experience, training received, income, working relationships, and rewards can be used [11]. High skills and motivation are expected to improve the performance of SIMDA-Financial users, ultimately leading to higher quality financial reports in regional government [8].

In conclusion, the skills and motivation of SIMDA-Financial users are critical factors that can influence their performance in managing regional finances. With the right skills enhancement and motivation, it is anticipated that the performance of SIMDA-Financial users can improve, thereby achieving the objectives of implementing accrual-based SAP and promoting good financial governance more effectively in South Buton Regency.

2. METHOD

This type of research is carried out based on associative research. According to Anggereini et al. [12] associative/relationship research is research that aims to determine the relationship between two or more variables. In this research, researchers want to analyze the influence of the independent variables, namely Skills and Motivation, on the dependent variable, namely the Performance of SIMDA-Finance Users in the South Buton Regency Government.

Location and Time of Research

This research was conducted at the South Buton Regency Government, the reason the research location was chosen was because South Buton Regency as a regional government has used the SIMDA-Finance application program in regional financial management since 2014 and since it was first implemented as a regional financial management application in South Buton Regency there are still many Obstacles were found which were inhibiting factors for SIMDA-Finance users in running the application so that it had an impact on the performance of SIMDA-Finance users in South Buton Regency, so based on these reasons the researcher deemed it necessary to conduct research in South Buton Regency in the hope of identifying factors that influence the performance of SIMDA-Finance users in South Buton Regency so that the performance of SIMDA-Finance users in South Buton Regency can improve and regional financial management in South Buton Regency improves. The research was carried out in Jun 2023 and completed in Sep 2023.

Population and Sample

The sampling technique in this research is purposive sampling. Purposive sampling is a technique for determining samples with certain considerations [13]. Researchers took 3 (three) SIMDA-Financial users in only 20 Regional Apparatus Organizations (OPD) in South Buton Regency as samples and population so that the sample size was 102 respondents. The population and sample were chosen because they were in accordance with the research objectives in which SIMDA-Finance users in 20 OPDs in South Buton Regency were directly related to the use of the SIMDA-Finance application in South Buton Regency.

Data Collection Techniques

The source of research data is an important factor that is taken into consideration in determining data collection methods. This research uses primary data. Ghozali (2016) states that primary data is a source of research data obtained directly from original sources. The type of research is survey research. Survey research is a primary data collection method based on communication between researchers and respondents where research data is in the form of subjects who express opinions, attitudes, experiences, characteristics of research subjects individually or as a group [14]. To obtain data from respondents, the author uses a research instrument in the form of a questionnaire which will be delivered directly by the researcher in 1 stage, namely by distributing the questionnaire to 34 OPDs in South Buton Regency and waiting for 14 days, after 14 days the researcher takes back the questionnaire that has been distributed directly to each OPD.

Data Analysis Techniques

The data analysis used in this research is multiple linear regression analysis by first carrying out validity and reliability tests on the research questionnaire, as well as classic assumption tests which include normality tests, multicollinearity tests and heteroscedasticity tests before hypothesis testing is carried out. The data analysis technique in this research uses the help of the SPSS program.
3. RESULT AND DISCUSSION

The number of questionnaires distributed by researchers to respondents was 102 questionnaires addressed to 3 (three) SIMDA-Finance users in 34 OPDs in South Buton Regency. After waiting 14 days, the questionnaires that respondents returned to the researchers totaled 102 questionnaires so that there were no questionnaires that were not returned by respondents.

Validity Test

Sürücü and Maslakci, [15] stated that validity tests are used to measure whether a questionnaire is valid or not. Validity is also related to the purpose of measurement. Measurement is said to be valid if it measures the objective clearly and correctly [16]. The technique used to measure the validity of questionnaire questions/statements is Karl Pearson's Product Moment Correlation with the provisions: if $r$ calculated is greater than $r$ table, then the score of the question/questionnaire statement is valid but conversely if $r$ calculated is smaller than $r$ table, then the score Question items/questionnaire statements are said to be invalid [17].

Testing the validity of the research instrument was carried out using the SPSS program, the validity value can be seen in the Pearson Correlation column. If at a significance level of 5% or 0.05, $r$ count $> r$ table then the questionnaire question instrument is correlated with the total score (declared valid), if $r$ count $< r$ table then the questionnaire question instrument does not correlate significantly with the total score (declared not valid). The degree of freedom (df) in this study is $N-2 = 102-2 = 100$ with a significance level of 5%, so the $r$ table for the validity test in this study is 0.195.

Table 1. Validity Test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>Items</th>
<th>$r$ count</th>
<th>$r$ Cronbach's</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(0, 0.195)</td>
<td></td>
<td>Alpha</td>
</tr>
<tr>
<td>Skill</td>
<td>X1.1</td>
<td>0.623</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X1.2</td>
<td>0.666</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X1.3</td>
<td>0.451</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X1.4</td>
<td>0.357</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X1.5</td>
<td>0.518</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X1.6</td>
<td>0.447</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X1.7</td>
<td>0.716</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X1.8</td>
<td>0.818</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X2.1</td>
<td>0.561</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X2.2</td>
<td>0.652</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X2.3</td>
<td>0.648</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td>Motivation</td>
<td>X2.4</td>
<td>0.708</td>
<td>0.630</td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X2.5</td>
<td>0.750</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X2.6</td>
<td>0.635</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>X2.7</td>
<td>0.373</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>Y.1</td>
<td>0.638</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>Y.2</td>
<td>0.467</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>Y.3</td>
<td>0.624</td>
<td></td>
<td>Accepted</td>
</tr>
<tr>
<td></td>
<td>Y.4</td>
<td>0.725</td>
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<td></td>
<td>Y.5</td>
<td>0.712</td>
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</tr>
<tr>
<td>Performance</td>
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<td>0.775</td>
<td>Accepted</td>
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<tr>
<td></td>
<td>Y.7</td>
<td>0.560</td>
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<td>Accepted</td>
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<tr>
<td></td>
<td>Y.8</td>
<td>0.393</td>
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<td></td>
<td>Y.9</td>
<td>0.483</td>
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<tr>
<td></td>
<td>Y.10</td>
<td>0.268</td>
<td></td>
<td>Accepted</td>
</tr>
</tbody>
</table>

Based on validity testing with the SPSS program, the validity test results were obtained which showed that all questions on the independent (skill and motivation) and dependent variables (SIMDA-Finance user performance) were valid because the Pearson correlation (calculated $r$) $> r$ table at a significance level of 5%. Based on these results, it can be concluded that the variables of expertise, motivation and performance of SIMDA-Financial users have passed the validity test.
Reliability is the level of how much a meter measures stably and consistently in any situation. An instrument can be said to be reliable if the Cronbach’s alpha value is > 0.600 and vice versa it is said to be unreliable if the Cronbach’s alpha < 0.600 [13]. Based on reliability testing with the SPSS program, the results of the reliability test showed that the Cronbach’s alpha value for each variable was 0.630, Skills with a value of 0.754, and Motivation with a value of 0.775. The resulting value for each variable is greater than 0.600, so it can be stated that this research instrument is reliable.

### Multiple Linear Regression Analysis

After the regression model is declared free from bias or proven to be free from classical assumptions, the first stage of regression interpretation is to evaluate the model as a whole. As shown in Table 1, the coefficient of determination (Adjust R Square) value was 0.206, which indicates that 20.6% of the SIMDA-Finance User Performance variable is influenced by the Skills and Motivation variables, while the remaining 79.4% (100%-20.6%) is explained by other variables outside the estimation model which were not examined in this study.

### The Influence of Expertise on the Performance of SIMDA-Finance Users

Partial test results show that Expertise has a significant positive effect on the Performance of SIMDA-Finance Users in the South Buton Regency Government, which means that if Skills increase, the Performance of SIMDA-Finance Users in the South Buton Regency Government will also increase, this can be seen in table 2 where The significance value is 0.000 < alpha 0.05 and the calculated t value is greater than the t table (4.580 > 1.984).

The results of this research are in line with the research theory presented previously, according to Kusumapradja et al. [18] who states that expertise in using a computer or an application is defined as a judgment of a person's capability and experience in using a computer/information system/information technology. This research theory means that by having good experience and expertise on certain tasks being faced, a person tends to be able to overcome the difficulties being faced on those particular tasks or in this case the tasks in using the SIMDA-Finance application. So, from the theoretical description of the research, it can be concluded that there is an influence between the independent variable Expertise on the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government.

The results of this research are also in line with the research theory presented previously by Almaiah et al. [19] which stated that expertise in using specific application systems will improve performance and also found a strong relationship between computer use and certain tasks. This research theory means that a strong relationship between the use of computer applications and the tasks to be carried out must be based on the good skills of the computer application users so that they can carry out the tasks that are their responsibilities more effectively, which of course will lead to increased performance. SIMDA-Finance users as a whole. So, from the theoretical description of the research, it can be concluded that there is an influence between the independent variable Expertise on the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government.

The results of this research are also in line with the research theory presented previously by Darsana and Sukaarnawa, [20] which states that individuals with high competence and training will be better able and more familiar with the information implemented in their company so that they will be able to identify, access and interpret it more easily. necessary data. according to [20]. This research theory means that by having trained competencies or skills, it will be easier to access and translate the required data into a computer application system, which in this case is the SIMDA-Finance application, so that once the skills are possessed by SIMDA-Finance users Finance will certainly be able to improve the performance of SIMDA-Finance users. So, from the theoretical description of the research, it can be concluded that there is an influence between the independent variable Expertise on the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government.

The partial test which shows the results of Skills having an influence and having positive symbols is also in line with the reality of what is happening in the South Buton Regency Government where to increase the Skills of SIMDA-Finance users, the South Buton Regency Government began recruiting new...
Candidates for State Civil Apparatus (CASN) in 2018 by implementing a merit system, namely policies and management of state apparatus human resources based on qualifications, competencies and performance in a fair and reasonable manner so that later the newly recruited ASN can have a good basic skill set in using the SIMDA-Financial application system outside of training, which will be given later. This can be proven from information from the Regional Secretary of South Buton Regency, who stated that the current personnel system will use a transparent electronic application and better protect ASN from influence or pressure from outside both in determining CASN formation and structural positions in order to improve the quality of ASN in the Government. South Buton Regency.

This statement can be concluded that the South Buton Regency Government actually has a commitment to improving the quality of ASN so that they have good competence and expertise, which of course can lead to improving the performance of SIMDA-Finance users in carrying out the tasks they carry out. So, partial testing shows that the Expertise results have an effect and have a positive symbol, which means that if Skills increase, the Performance of SIMDA-Finance Users in the South Buton Regency Government will also increase, this can be answered and proven by several statements described above.

The Influence of Motivation on the Performance of SIMDA-Financial Users

Partial test results show that Motivation has a significant positive effect on the Performance of SIMDA-Finance Users in the South Buton Regency Government, which means that if Motivation increases, the Performance of SIMDA-Finance Users in the South Buton Regency Government will also increase, this can be seen in table 2 where The significance value is 0.016 < alpha 0.05 and the calculated t value is greater than the t table (2.444 > 1.984).

The results of this research are in line with the research theory presented previously by Azhar and Agustina, [21] motivation is a skill in directing employees and organizations to work successfully, so that employees' desires and organizational goals can be achieved at the same time. This research theory means that motivation will stimulate employees, in this case SIMDA-Finance users, to be able to work optimally so that they can improve the performance of SIMDA-Finance users themselves. So, from the theoretical description of the research, it can be concluded that there is an influence between the independent variable Motivation on the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government [22].

The results of this research are also in line with the research theory presented previously by Prayetno and Ali, [23] which explains that motivation is the willingness to expend a high level of effort for organizational goals, which is conditioned by the ability of that effort to meet several individual needs. This research theory means that with motivation it will be able to make an individual or in this case a SIMDA-Finance user enthusiastic and willing to bring out the highest ability in doing something for organizational goals so that when the SIMDA-Finance user has brought out the highest ability for a job then it is certain that it will have an impact on improving the performance of SIMDA-Finance users. So, from the theoretical description of this research, it can be concluded that there is an influence between the independent variable Motivation on the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government.

The results of this research are also in line with the research theory presented previously by Bawono, [24] which states that motivation is a desire within a person that causes that person to act. This research theory means that the desires and needs of an individual (SIMDA-Finance user) are the basis for the SIMDA-Finance user to unleash higher abilities or in other words the desires and needs packaged in motivation are like threads that can connect enthusiasm to can do a better job so that it leads to improving the performance of SIMDA-Finance users themselves. So, from the theoretical description of the research, it can be concluded that there is an influence between the independent variable Motivation on the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government.

Partial testing which shows that the results of motivation have an influence and have positive symbols when linked to the reality in the South Buton Regency Government is estimated to occur because every Regional Apparatus Organization (OPD) in the South Buton Regency Government has provided motivation in the form of an honorarium incentive for OPD financial management staff for users. SIMDA-Finance, however, the amount is still too small compared to the heavy workload in inputting and analyzing all OPD financial data, because the honorarium is actually only focused on carrying out ordinary financial management administration which is temporarily used to wait for the issuance of new regulations regarding the amount of honorarium SIMDA-Financial application management team which has not been published until now, but this can be covered by the Additional Employee Income (TPP) allowance in the South Buton Regency Government.

The amount of which is currently considered to be able to improve the welfare of the State Civil
Apparatus (ASN) in The South Buton Regency Government is estimated to have a positive impact in improving the Performance of SIMDA-Finance Users in the South Buton Regency Government. So, partial testing shows that the results of Motivation have an influence and have a positive symbol, which means that if Motivation increases, the Performance of SIMDA-Finance Users in the South Buton Regency Government will also increase. This can be answered and proven by several statements described above.

**The Influence of Expertise and Motivation on the Performance of SIMDA-Finance Users**

Simultaneous test results show that the independent variables jointly influence the dependent variable or the independent variable Skills and Motivation simultaneously influence the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government, this can be seen in table 3 where the F value is calculated (14.139) is greater than F table (3.088) with a significance level of 0.000 which is smaller than 0.05. The results of this research are in line with the research theory presented previously, according to Nguyen et al. [25] which states that a person's performance achievement is related to the achievement of a series of individual tasks with the support of the skills and motivation provided. This research theory means that the performance of SIMDA-Financial users is closely related to the support of skills and motivation that exist simultaneously. So, from the theoretical description of the research, it can be seen that the independent variables Skills and Motivation together influence the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government.

The results of this research are also in line with the research theory presented previously by Andreas, 2022 [26]. which states that employee performance is the result of the quality and quantity of performance achieved by an employee in carrying out his duties in accordance with the skills, motivation and responsibilities given to him. So based on this opinion, it can be concluded that performance achievement is related to the skills and motivation of workers (SIDA-Finance users) so that if skills and motivation have been given properly to SIMDA-Finance users, they will be able to increase performance achievements. Performance in this research is related to the achievement of a series of tasks by SIMDA-Finance users in the South Buton Regency Regional Government. So, from the theoretical description of the research, it can be seen that the independent variables Skills and Motivation together influence the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government.

**4. CONCLUSION**

This research aims to see the influence of Skills and Motivation, both partially and simultaneously, on the Performance of SIMDA-Finance Users in the South Buton Regency Government. Based on the results of data analysis, hypothesis testing and discussion that have been described in this research, several conclusions can be drawn, namely based on the results of partial analysis of the independent variable. Expertise has a significant positive effect on the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government. Based on the partial analysis results, the independent variable Motivation has a significant positive effect on the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government. Based on the results of simultaneous analysis, the independent variables Skills and Motivation have a significant effect on the dependent variable SIMDA-Finance User Performance in the South Buton Regency Government.

**Author declaration**

**Author contributions and responsibilities**

The authors made major contributions to the conception and design of the study. The authors took responsibility for data analysis, interpretation and discussion of results. The authors read and approved the final manuscript.

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**Availability of data and materials**

All data is available from the author.

**Competing interests**

The authors declare no competing interests.

5. **REFERENCES**


