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Analysis Of The Effectiveness Of The Implementation Of Simda As A Regional Financial Accounting Information System On The Quality Of Accounting Information System (Study Case at the Gowa Regency Regional Revenue Agency)

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Abstract: This research is an Analysis of the Effectiveness of the Implementation of Simda as a Regional Financial Information System on the Quality of Accounting Information Systems (Case Study on the Regional Revenue Agency of Gowa Regency, supervised by Nur Rachma and Dara Ayu Nianty.

This study aims to analyze the effectiveness of the level of implementation of SIMDA as regional finance at the Regional Revenue Agency of Gowa district and to identify the challenges faced in the implementation of SIMDA as a regional financial information system at the Regional Revenue Agency of Gowa district.

The data of this research was obtained from interviews with 3 informants who were directly related to the accounting information system section. The Grand Theory used in this study is attribution theory and stewardship theory.

The results of the study in general show that the implementation of SIMDA has a positive impact on the quality of regional financial accounting information systems.

However, continuous efforts are needed to increase apparatus compensation and overcome technical challenges so that SIMDA can be implemented more effectively. Thus, the analysis of the effectiveness of SIMDA implementation focuses not only on the accounting aspect, but also on the underlying information system aspect. Strong technological infrastructure, adequate training, and guaranteed system security are such important factors that determine the success of the implementation of SIMDA.

Keywords: SIMDA; Accounting Information System Quality; Effectiveness of Implementation; Human Resources Competence; Transparency and Accountability;

A. Introduction

Gowa Regency, as one of the regions in Indonesia that has unique financial management dynamics. With economic growth and the increasing complexity of

problems, the need for a reliable and adceptive accounting system is increasingly urgent. Taking the step of researching at the Regional Revenue Agency as a case study allows us to understand the local context,



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identify challenges and opportunities, make relevant recommendations. Gowa Regency with its dynamics of economic growth and the complexity of financial management that continues to increase, is an interesting object of study. By analyzing the application of information technology in the Gowa Regency Regional Revenue Agency, look specifically at how local factors, such as organizational structure, regulations, and human resources, affect the application of information technology in the accounting system (Putri et al., 2023).

The problem or obstacle that arises in Bapenda Gowa is the lack of human resources (HR) in managing information technology, resulting in the resulting accounting information system not meeting the requirements of quality financial statements. This is because users and workers do not know how to use an accounting information system. Suriyanto (2022) The integration of information technology in financial management is expected to be able to open public access to financial information, thereby increasing supervision and reducing the potential for misappropriation of funds. A system is a set of elements, both real and abstract, that are interrelated and operate in an integrated manner to achieve a target. (Putri et al., 2023). The accounting system is the heart of the financial management of an organization, including local governments, in the digital era of accurate, effective and efficient accounting information systems are becoming increasingly crucial, this system not only records financial transactions, but also provides accurate and relevant information to support decision-making, planning, and supervision. SIMDA users at Bapenda Gowa must have adequate compensation in operating the system, importing data, and producing the required reports. Good SIMDA quality is the key to its successful implementation, this quality is

influenced by factors, including system design, data quality, user experience and user expertise. A quality SIMDA will produce relevant, accurate, timely, and reliable information to support decision-making.

The process of regional financial management in Gowa district is still faced with obstacles consisting of a fairly lacking background in the field of accounting information systems, and the weak human resources involved in the regional financial management process, especially in understanding the use of SIMDA. The implementation of SIMDA has good internet access throughout the SKPD area

In the regional government environment, especially in Bapenda Gowa, it is a regional technical implementation unit (UPTD) that has regional financial management plays an important role, especially in receiving revenue from various sources such as taxes and levies. SIA users in this context demonstrate the efforts of local governments to improve efficiency, accuracy, and transparency, in financial management. SIA can automate accounting processes, manage data faster, and produce more accurate and timely financial reports SIA is a system that combines information technology with accounting processes, the goal is to optimize and simplify the management of financial data in government institutions, accounting science continues to develop along with technological developments and business needs. SIA is one of the driving factors for the development of accounting science. With the existence of SIA. Furthermore, this study will look at how users interact with the economic growth accounting system and how it affects the Gowa Regency BPD as a whole:

Economic growth: economic growth in Gowa Regency will have a direct impact on regional income, the higher the economic growth, the greater the potential for regional tax and levy revenue. 2. Financial

management incompetence: along with economic growth and the increasing variety of types of businesses, regional financial management is increasingly complex. This is according to a more sophisticated accounting information system and is able to accommodate various types of transactions.

Efforts to improve the quality of public services: local governments, including Gowa district, generally strive to improve the quality of public services. The implementation of a good Accounting Information System can speed up the service process, increase transparency, and increase public satisfaction. Previous researchers have studied more technical aspects of accounting information systems, but paid less attention to non-technical factors such as the behavior of accounting information system users, although some researchers have studied the influence of accounting information systems on financial performance, but not many have studied its impact on taxpayer satisfaction. The lack of specific researchers on Gowa district leads to a lack of comprehensive understanding of the obstacles and potentials faced in the implementation of accounting information systems at the Gowa Regency Regional Revenue Agency.

B. Materials and Methods

The descriptive-qualitative research approach in other words, this research is called qualitative research because it is a research that does not rely on debt. This research uses a phenomenological approach. Phenomenology tries to solve or reveal the meaning of the concept or phenomenon of experience based on the awareness that occurs in several individuals, based on the experience of the SIMDA application.

This study uses primary and secondary data where primary data is the main source of information collected directly by the researcher in the research process. This data is obtained from original sources, namely respondents or information related to the research variable. Primary data can be in the form of observations, and interviews (Sulung & Muspawi, 2024).

Secondary data is a source of research data obtained indirectly through intermediary media. This data is not collected directly by researchers but rather from pre-existing sources, such as documents, literature, or data collected by other parties. Secondary data can be obtained from a variety of sources, including documents, government publications, websites, and the internet. The researcher uses documentation methods to collect secondary data such as, analyzing documents relevant to the research topic (Tsuroyya, 2022)

This method is used to identify, analyze, and interpret patterns or themes in a qualitative data set. Thematic analysis is a tool to explore the deep meaning of the data generated both effectively and producing meaningful findings (M.Si et al., 2024). Virginia Braun and Victoria Clarke are often cited as central figures in the development of systematic approaches to thematic analysis.

C. Result and Discussion

The descriptive statistical analysis test in this study provides an overview of each variable. The independent variables used are the current ratio, debt to asset ratio, and return on asset ratio, while the dependent variable used is the Company's value (Price earning ratio). The following are the results of the descriptive statistical analysis test in this study.

SIMDA contributes to the improvement of the quality of data and financial information, the system is designed to

minimize human error and ensure data consistency. The financial SIMDA has produced financial statement information and other financial information with better quality, relevance, accuracy, and timeliness than processing with previous systems or manual systems.

The successful implementation of SIMDA is highly dependent on adequate technological infrastructure, including computer networks, servers, and software. This study shows that the implementation of SIMDA has a positive impact on the quality of accounting information systems.

In general, research shows that the implementation of SIMDA has a positive impact on the quality of regional financial accounting information systems. However, continuous efforts are needed to increase apparatus compensation and overcome technical challenges so that SIMDA can be implemented more effectively.

Thus, the analysis of the effectiveness of SIMDA implementation focuses not only on the accounting aspect, but also on the underlying information system aspect. Strong technological infrastructure, adequate training, and guaranteed system security are such important factors that determine the success of the implementation of SIMDA.

As part of the qualitative research, to gain a deeper understanding of the effectiveness of the implementation of SIMDA, interviews were conducted with experienced parties directly related to the accounting information system at the Gowa Regency Regional Revenue Agency.

This research involves key information consisting of the person in charge of the regional financial information system (Information Systems Sub-Division) and the Head of the General and Personnel Sub-Division, who are willing to provide information about SIMDA. To realize the

implementation of effective and efficient, fast, precise and accurate regional financial management, the Gowa Regency Regional Revenue Agency has developed a Regional Management Information System (SIMDA) that can manage transaction data into financial statement data that can be used at any time, namely by developing a financial SIMDA. The application was developed to support the achievement of accountability for local governments, both at the level of reporting of the regional apparatus work unit (SKPD) and at the accounting level of the Regional Apparatus Work Unit (SKPD). The positive impact of SIMDA on transparency and efficiency shows that this application has great potential, the implementation of SIMDA in BAPENDA Gowa has made a positive contribution, by overcoming obstacles and implementing recommendations, the effectiveness of SIMDA can be significantly improved. The SIMDA application has been implemented as a tool to measure regional financial management, especially regional revenue. The use of this application aims to improve efficiency, accuracy, and transparency in financial management.

In the digital age, systems like SIMDA rely heavily on stable internet connectivity. This challenge is not only experienced by BAPENDA Gowa but also by many government agencies in other regions, especially in areas with uneven telecommunication infrastructure. With a broader understanding we can see that the challenges in the implementation of SIMDA are complex and multidimensional. Therefore, a comprehensive and coordinated approach is needed to address these challenges and ensure effective implementation of SIMDA.

By understanding how attribution theory works, BAPENDA Gowa can take steps to ensure that the implementation of SIMDA is seen as positively increasing

accountability. It is important for BAPENDA Gowa to actively communicate how SIMDA works and how staff use the system, this will help form appropriate attribution

Attribution theory greatly influences the perception of accountability, if success is attributed to staff efforts, then staff accountability will increase. If the failure is attributed to the staff, then their accountability will be questioned. This is very related to how the information produced by the SIMDA system is perceived by its users.

The transparency generated by SIMDA affects how the public attributes the government's performance, if the public sees the transparency increasing, they tend to attribute it to the effectiveness of the SIMDA and the government's efforts to increase trust.

SIMDA has made a positive contribution to regional financial management in BAPENDA Gowa. However, continuous efforts are needed to overcome existing obstacles and optimize the use of applications. With the improvement of infrastructure,

strengthening human resources, and continuous evaluation, SIMDA can continue to be an effective tool in supporting accountability and transparency in regional financial management.

Previous researcher Al Fattah 2020, stated that it specifically mentioned aspects of relevance, reliability and timeliness as indicators of the quality of improved accounting information. This proves that the regional financial accounting information system has a very positive influence, and is very useful.

Active employee involvement greatly affects the results of the financial statements produced by SIMDA, as said by previous researcher Megawati 2022, specifically highlighting the involvement of employee continuity in the implementation of SIMDA

where employees actively use SIMDA in accountability reporting, identifying significant involvement (Ridwan, 2022).

D. Conclusion

The implementation of SIMDA has a positive impact on the quality of the accounting information system at BAPENDA Gowa. This can be seen from the increase in efficiency, accuracy and transparency in regional financial management. SIMDA can speed up the process of regional financial management, reducing the time required for data processing and preparation of financial statements. The implementation of SIMDA minimizes the risk of human error in recording and processing financial data, thereby increasing the accuracy of financial statements. SIMDA improves the transparency of regional financial management by providing easier access to financial information for interested parties.

The Gowa Regency Government continues to increase investment in human resource development and information technology infrastructure to support the more effective implementation of SIMDA. Continuous efforts are needed to improve standard operating procedures and improve employees' understanding of SIMDA. The results of this research can be used as evaluation and improvement material in the implementation of SIMDA in BAPENDA Gowa, and can be used as a reference for other regions that want to implement a similar system.

A significant challenge in the implementation of the Regional Management Information System (SIMDA) as a financial accounting information system at the Gowa Regency Regional Revenue Agency is the limitations of hardware. These limitations are not just a technical issue, but have a wide and detrimental impact on company operations and public services. The limitations of hardware and networks in the

implementation of SIMDA at the Gowa Regency Regional Revenue Agency are crucial problems that need to be addressed immediately. Failure to address these challenges has the potential to be sustainable and will continue to hamper the performance of the Regional Revenue Agency and harm the community at large.

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