Research Article

The Effect Social Influence on the Interest in Implementation A Regional Financial Management Information System (SIPKD) in Padang City Government

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ABSTRACT

This study aims to examine the effect of a social influence on the interest in implementation a regional financial management information system (SIPKD) in Padang PEMKOT. This study is all regional work units that use the regional financial management information system and is also based on the results of the 80 respondents who used the regional financial manager information system who has worked in the Padang City Hall government. In addition, this study uses research respondents who are distributed directly and uses simple linear regression techniques that aim to test research data with the help of SPSS 25. The study uses the social influence of independent variables and one dependent variable, namely: interest in implementation regional financial management information system. The results showed that social influence has a significant influence on the interest in implementation a regional financial management information system.

Keywords: social influence; interest in implementation of SIPKD.

Background

Ni Luh Cintya Sudarningsih, Made Arie Wahyuni, (2017) states along with the development of information systems as well as the increasing demands of society to the organization of local government has encouraged local governments to be able to apply for public accountability in Government Accounting Standards (SAP) act No. 71 Year 2010 concerning the SAP explained that the quality of financial reporting that can meet the Characteristics, relevant, reliable and can be compared and understood. In the quality report that manufacturing should be timely, systematic and orderly

because the financial system is already accrual-based.

Thompson, Higgins, & Howell, (2015) stated that many information systems emphasize the development of research about the tradition of cumulative use discipline reference funds argument terioritis. One of the considerable benefits are also perceived by the users of information technology in the use of system-based computerized information system is a system that can generate sustu the right information, accurate and reliable to assist management in decision-making, and the benefits of an information technology can improve a broad insight

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to the users of the system. So using the method-based Information Technology (IT) can be expected to have the entity or its existence can give rise to competitive advantage.

Information technology has a direct impact in the era of information disclosure for Local Government as the framers and implementers of policy the State Budget/Regional budget (APBN/APBD), a disclosure of information is manifested in the transparency of the management of the financial responsibility of the state/area (Cahyadi, Nugroho, & Winarno, 2015).

Opinion from Iriani, Siska, M Suryanto, (2014) developments in the field of computer technology and information, the System Information (SI) as well as the extensive utilization then the range of the system application was created to help in working out the operational activities of both sector government, education, private sector, organizations and others in the form of data management, accessing and utilization of information, decision-making, the serious business, policy-making as well as other things that are difficult to do by human. The need of dynamic drive a variety of institutions both government and private sector to establish the implementation of the application are fit and well to support operational activities.

One same thing from (Handayani, 2007) As for the other perceived benefits in the adoption or implementation of an Information Technology system is a company in check and conclude financial transactions, judging from the times the use of Accounting Information Systems (AIS) have increased dramatically, because the community now has a forward-thinking and broad-minded as well as like a new thing to support the activities of the community. In the survival of a company is determined by the ability to compete in the market. The ability to compete requires a strategy that can harness all the strengths and opportunities, as well as cover weaknesses and neutralize obstacles strategies in the dynamics facing the business.

So it can be concluded that the use of the Application SIPKD in budgeting and stylists business has been able to produce effective reports, but in the preparation of LKPD, SIPKD still has a lot of shortcomings in some facilities and as well as procedures that may

be desperately needed by a government of three of the 3 sample areas of the study, at the beginning of the year 2015 switch using SIMDA because of fears of inability SIPKD in the implementation of accrual based accounting, in line with the government's desire to develop an accounting system that is integrated with SPAN, then the use of the application SIMDA in the Province of West Sumatra more and more. But in the application of accounting accrual-based, SIMDA has not been able to apply it in full (Suhairi, 2015).

However there are differences in the previous studies with this research that where previous research the object of research of private companies while the research that I do the object that is the company national or local government. Because in the era of globalization, in particular accounting is not independent of a system, at the present time accounting is not separated in the technology.

According to (Chia-Ying, 2013) social influence refers to how an individual in a social network can be affected by other people's behavior to conform to the communication pattern of behavior Venkates & Brown, (2001), compare or distinguish two types of social influence, informational and normative. Social influence information is the influence to accept information and normative refers to "influence to conform with the expectations of other people to group normative".

Social influence is defined as the degree to which an individual considers that other people convince her that she should use the new system. Social factors as a determinant directly from the interest in the utilization of SI is projected by the constructs related to the subjective norms, social factors and image (Handayani, 2007).

Opinion from Hidayati, (2013) stated that the influence that social influence is the perception of an individual which shows the level of trust and interest of an individual in using a new system, Vannoy and Palvia (2010) stated that social influence had a huge impact that makes the demands of the people to master the technology of information are increasingly high. In the context of this study, social factors of concern to the study is related to the

interaction between the individual with others in the work place.

Hartati, (2013) Social Influence that viewed from the side of subjective norm, social factors, and image have a significant influence on the Effectiveness of e-government. These findings support the results of the research of Venkatesh, et al. (2003) and Dasgupta, et al. (2007). From this testing showed that the results obtained from the social environment around the respondents such as friends of the profession as well as leaders of other communities can affect the respondents for the wear and use of e-government.

Social influence, namely the Technology Acceptance Model (TAM) reflects the impact of three social forces related to each other facing a person who is facing the opportunity to adopt or reject a new system such as subjective norm, voluntarism, and image, subjective norm is consistent with the TRA which is the foundation of the main theoretical to develop in the authenticity of the TAM, subjective norm is one's perception that most people who are important to him think he should or should not do within the scope of the question.

Mahendra & Affandy (2013). In this study, researchers re-test whether the influence of social factors affect the interest of the Utilization of the Financial Management Information System (SIPKD) under the scope of the City Government of Blitar in East Java, from the results of hypothesis testing Variables of Social Factors has a value of t statistics amounted to 3,921. This value is larger than the table (3,921 > 1,999) or a significance value smaller than α ($0,000 < 0,05$) hence H_a is accepted. This result shows that the variable social factors have a significant effect and the dominant Interest in the Utilization of SIPKD.

Fatkhan, (2013) in his research entitled Factors that Influence the Behavioral of the Individual Against the Interest of the Utilization of the Organization's Information System (empirical study the perception of the utilization of SIPKD at the Bureau of Finance Secretariat of the Province of South Kalimantan). There is that Variable of Social Factor (X1) has a value of t amounting to 2,692 and a significant level of 0,0009. It can be shown that the variables of Social Factors (X1) have a significant effect on the

interest of the organization's information system-based technology if other individuals considered to be important to him using a system of SIPKD (Y).

Individuals will tend to have the social influence higher will be more interested in using technology-based information systems than on individuals who have social influence that low.

Ha : Social influence has a significant influence on the interest in the utilization of the Financial Management System (SIPKD).

Methods

The research method used in this research is quantitative method, which describes the condition under study using numbers and making decisions based on the statistical figures, then the object of this study is the X variable (social influence) and variable Y (the interest of the implementation of SIPKD).

Respondents in this research are local government officials working in the Government Hall of the City of Padang, which is located at Jl Bagindo Aziz Chan No. 1 Air Pacah Sub-District Koto Tengah The Province Of West Sumatra. While the Type of data used is the data cross sectional with primary data Sources. Measurement scale of this research is interval scale and likert scale 1-5. The instrument of data collection in this research is using questionnaires (Questionnaire). How to collect data by distributing questionnaires to the respondents.

Priyatno (2014). The analysis Description is used to describe about the statistical data such as max, min, sum, mean, the standard deviation, variance, range, and to measure the distribution of the data with skewness and kurtosis.

validity technique of the test items with the pearson correlation, is to correlate item scores with the total score, Then the test of significant was conducted with criteria using the r table at a significance level of 0.05 with the test of 2 sides. If the value is positive and $r \text{ count} \geq r \text{ table}$, the item can be declared invalid, if the count $r < r \text{ table}$, the item is declared invalid (Priyatno 2014).

Reliability test digunakan to know the instruments used in the measurement is consistent. The measurement tool used is the

use of a questionnaire. The measuring tool is intended to get the measurement, which is still consistent if the measurement is made again.

As for the reliability test is a continuation of the validity of the test, where the items entered in the testing that is valid items only, to determine whether the instrument is reliable and is said to be consistent or not to use a limit greater than 0.6. Reliability less than 0.6 is not good, while the 0.7 is acceptable and above 0.8 to is better (Priyatno 2014)

Normality test aims to test whether in the regression model, the variable a nuisance or residuals that follow a normal distribution, if this assumption is violated then the test statistics become invalid for the number of samples is small, the next test of normality data for each variable and each of the samples using the test Kolmogorov-Smirnov Test and Shapiro-Wilk with the help of computer software, if the value of Sig. (p value) > 0.05 or 0.01, then the data can be expressed the normal distribution. If the value of Sig. (p value) ≤ 0.05 or 0.01, then stated will be accepted (Priyatno 2014).

T test aims to determine whether the effect of variable X against variable Y for persial used

T-test with significant level $\alpha = 0.05$ and if the significant value > 5% then the hypothesis that stated there is the influence of social influence (X), against the interest of the implementation of SIPKD (Y) is rejected whereas if the significant value < 5% then the hypothesis can be stated will be accepted (Priyatno 2014).

Simple linear regression was conducted aiming to find out there in a relationship between a dependent variable (Y) with the independent variable (X). Simple linear regression can be formulated as follows :

$$IS = a + b SI + e$$

Description :

IS: Information System

A : Constants (the value of Y' when X = 0)

B : The regression coefficient

SI : Social Influence

E : The Value Of The Residual

The definition of a variable in this study is clarified in the two classification variables, namely the dependent variable (Y) the interest of the implementation of SIPKD and the independent variable (X) social influence.

Table 1. Recapitulation Of The Research Variables

No	Variabel	Pengertian	Indikator
1.	Implementasi Sistem Informasi Pengelolaan Keuangan Daerah SIPKD Variabel Y	Sistem Informasi (SI) merupakan kombinasi dari teknologi informasi dan aktivitas orang yang menggunakan teknologi itu untuk mendukung operasi dan manajemen. (et. al Venkatesh, 2003)	1. Sikap dan Perilaku terhadap Sistem Informasi (SI) 2. Motivasi intrinsik 3. Mempengaruhi penggunaan terhadap teknologi 4. Sistem Informasi mempengaruhi pengguna Menurut (et. al Venkatesh, 2003)
2.	Social Influence (Variabel X)	Social Influence (faktor sosial). Adalah sebagai tingkat dimana seseorang merasa bahwa orang-orang penting percaya bahwa dia harus menggunakan sistem baru. Pengaruh sosial sebagai penentu langsung dari perilaku (et. al Venkatesh, 2003)	1. <i>Subjective Norm</i> (norma subjektif) 2. <i>Faktor Sosial (Social Influence)</i> 3. <i>Gambaran (Image)</i> (et. al Venkatesh, 2003)

Source : Primary Data processed, 2019

Results and Discussion

This study uses the perception of employees of local government officials in Padang City Government that occurred respondents of this

study there are 13 fields in the Government of City Hall of Padang. As for the questionnaire that researchers spread as much as 100 and only the researcher received back a total of 80

questionnaires that researchers can get from these respondents, in addition there are some that do not there are responses or not returned kepeneliti by reason of various reasons, namely missing and some employees said they were busy. As for the 80 respondents who participated predominantly of the female gender as many as 30 people (47,5%), and men as much as 42 persons (52,5%). Terms of tenure, respondents who participate have the job for 1-5 years 49 (61,25) and 6-10 years as many as 31

people (38,75) is based on the education of respondents high school as many as 9 people (11,25%).

In addition, an educated Scholar as much as 37 people (46,25%), Diploma in as many as 16 people (20%), while the Post-Graduate as many as 18 people (22,5%). So it can be concluded that people who work in the Government Hall of the City of Padang more educated As a Scholar.

Table 2. Descriptive Information

Descriptive Statistics				
	Mean		Std. Deviation	Variance
	Statistic	Std. Error	Statistic	Statistic
X	30,8125	,33522	2,99829	8,990
Y	46,2875	,51778	4,63119	21,448

Source: results of SPSS 25, 2018

Based from the table of descriptive analysis on the mean (X) 30.8125 and (Y) 46, 2875, on the deviation statistics on the (X) 2,99829 and

(Y) 4,63119 and variance statistics in (X) 8,990 and (Y) 21,448.

Table 3. Validity : Social Influence

No	Variabel	Akumulasi R-Hitung	R-Tabel	Keterangan
1	Social Influence (8 Item)	0,493-0,757	0,2199	Valid
2	Minat implementasi SIPKD (12 Item)	0,412-0,689	0,2199	Valid

Source: results of SPSS 25, 2018

Table 3 shows, it can be concluded that from the question items of the above may be declared invalid, because the value of r count >

of r value table, the value of r table that is equal to 0,2199 Then it can be done for the test statistics the next.

Table 4. Reliability Analysis

No	Variabel	Cronbach's Alpha	Keterangan
1	Social Influence	0,774	Reliabel
2	Minat implementasi SIPKD	0,768	Reliabel

Source: results of SPSS 25, 2018

From the table of testing reliability can be concluded that, Social Influence cronbach alpha is 0,774 can be said to be reliable because of the large of 0,768 (Priyatno, 2014), interest

implemtasi SIPKD can also be said realibel because cronbach alphanya of 0,786 So these variables can be said realibel.

Table 5. Normality Test

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,091	80	,161	,973	80	,089
a. Lilliefors Significance Correction						

Source: results of SPSS 25, 2018

From the table of normality test are that the results of the normality test shows that the significant value of test kolmogorov-smirnov and shapiro-wilk, because the kolmogorov -

smirnov equal $0,161 > 0,05$ and on the shapiro-wilk by $0,089 > 0,05$, it can be said that the data is normally distributed then the data can be used for further research.

Table 6. Simple Linear Result

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	29,527	5,067		5,827	,000
	Social Influence	,544	,164	,352	3,323	,001
a. Dependent Variable: Minat Implementasi SIPKD						

Source: results of SPSS 25, 2018

The results of the summary table testing can inform the equation of the regression as follows :

$$IS = 29,527 + 0,544$$

Description :

IS: Information System

A : Constants (the value of Y' when X = 0)

B : The regression coefficient

SI : Social Influence

E : The Value Of The Residual

These equations can be seen that, constants = 29,527 this shows that without the independent variables (social influence) then there is increased managerial performance by the value of the constants the result is 29, 527. The coefficient of regression X = 0,544 so that any increase in the variable social influence by 1 unit will increase the variable interest implmentasi SIPKD of 0,544.

Table 7. R² Result

Model	R	R Square	Adjusted R Square
1	,352 ^a	,124	,113

Source: results of SPSS 25, 2018

Based on the table 7 above, it can be seen that the magnitude of the influence of Social Influence Against the Interest of the Implementation of SIPKD measured using R-Square is equal to 0,124. This means that the independent var-

iables in this study were able to explain the dependent variable of 12.4%. The remaining 87.6 percent (100% to 12.4%) is explained by other variables that are not described in this research.

Table 8. T- TestResult

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	29,527	5,067		,000
	Social Influence	,544	,164	,352	,001

a. Dependent Variable: Minat Implementasi SIPKD

Source: results of SPSS 25, 2018

Based on the above table with level of significant using $\alpha = 0.05$ and degrees of togetherness ($df = N - 3 = 80 - 1 = 79$) by referring to the table t, then the obtained results of the t table that is equal to 1,664. Table 4.13 known for the variable of decentralization t count < t table namely $3,323 > 1,664$ with significant of 0.00. A significant value of social influence (X) of $0.01 < 0.05$ then H_a is accepted. Means there is significant influence between social influence against the interest of the implementation of SIPKD.

Discussion

Testing for persial (T test) shows that the variable social influence and the positive effect sginfikan against the interest of the implementation of SIPKD in Padang city Government, it is seen from the significance of $0,00 < 0,05$ and the value of t count > t table ie $3,323 > 1,665$. While the value of kuefisien regression showed positive by 0,544 means that if on the increase of the variable social influence by 1 unit then the level of interest in the implementation of SIPKD will increase. These results show that, the hypothesis H_a is "Social Influence affect the Implementation of SIPKD "can be accepted.

This research is in accordance with the results of research conducted by (et. al Venkatesh, 2003), (Mahendra & Affandy, 2013), (Cahyadi, 2015), dan (Fatkhani, 2013). These results conclude that respondents are confident with the use of financial management information systems can help improve its performance. A positive and significant relationship between social influence and implementation of SIPKD shown from the amount of interest support workers, senior managers, leaders and organizations. The individual will tend to use technology based information system if other individuals considered to be important for him to use such a system.

The results of this study supported that the environment, colleagues and superiors at the City Hall Padang each field using SIPKD, for the users of the information system states by utilizing it will help improve the performance they. The more or the magnitude of the benefits resulting from the product technology, the greater the level of acceptance. But this can not be separated also from the demands of the use of information systems financial manager area which is mandated by the government through the government regulation No. 58 Year 2005 on Regional Financial Management. It is this which ultimately add to the interest of the respondent in implementing the SIPKD.

Conclusion

The variables in this study that social influence has a positive effect on the interest of the implementation of SIPKD in Padang city Government (H_a), that the respondents are confident that by using Information System Regional Financial Management will help improve the performance and the individual are confident in using the system will help them in achieving advantage in his job.

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