Research Article

The Effect of Facilitating Conditions on Implementing A Regional Financial Management Information System (SIPKD) At Padang City Hall Government

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ABSTRACT

The government is trying to realize the excellent service to the community by building information technology in finance or accounting in relation to the financial management area. The purpose of this study to determine the influence of facilitating conditions on implementing a regional financial management information system (SIPKD). This research was conducted at Padang City Hall government. One hundred questionnaires have sent to companies, and only 80 questionnaires can be used. The data collection techniques uses aquestionnaire prepared by using the UTAUT konstruk. Quantitative analysis techniques and simple linear regression analysis is used as a data analysis technique with the help of SPSS 25. The analysis shows the facilitating conditions positive influence on the implementing a regional financial management information system (SIPKD).

Keywords: Facilitating conditions. , financial management information system (SIPKD), Implementing a regional

Background

According to Sultan, (2013) The influence of the globalization impact on the development of system-based information technology. With the development of information technology, every organization now considers that the system information needed in the development of a company to compete in the market. The field of computer technology and current information, the System Information (SI) currently, accounting has evolved into a computer-based information systems. The development of information systems (SI) as well as the utilization of a large variety of application system was created to help do an activity operating in the

government sector, private sector, education, organizations, and others in the form of pengaskesan data, data processing, dissemination and utilization of information, decision making business competition, policy making as well as other things that are difficult to do by humans (Anisa & Ananda, 2019).

Dewi et al., (2014) The use of Information Systems in Government Agencies in particular also has an important role to be able to produce financial statements that quality for the creation of accountability. Information and communication Technologies can improve effectiveness, speed of an information delivery, the reach of the global, seta transparency. And

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therefore in the era of regional autonomy to realize a government of good governance then one of the efforts that use Information and communication Technology or popularly called e-Government. Regional autonomy in a unitary system of state governance, the mandate of this legislation shows how the importance of the effectiveness of the use of Information and Communication Technology to increase the quality of service to the community, so that e-Government, is in line with the development right now (Hartati, 2013).

Information system is a combination of information technology and the activities of people who use Information Technology and to encourage the operation and management. In the sense that broadly, the term Information System is often used is to interaction to people, algorithmic processes, data, and technology. The main purpose of Information System is to produce an information (Mahendra & Affandy, 2013). Hamzah, (2009) says the purpose of the use of a system is a measure of how easy the system is used, derived by comparing what is required for a expert complete a task by using the system with what is required by lay people to complete the same tasks using the same system.

Dewi et al., (2014) also defines said with the Financial Management Information System (SIPKD) is an integrated application that is used as a tool to facilitate the Government areasthat are used to increase ektivitas and activity implementation or use of the various fields of management kefisiensi, economic, effective, transparent, accountable and auditabel.

At this time many parties involved in the development of SIKD, not only from the Ministry of home Affairs and BPK course, but also some private institutions. from the amount of 524 local government, as much as 361 or 68,89% government has used financial information systems, and 163 local government (31,11%) not yet known for certain systems used in the Area of Financial Management. Furthermore, in October 2012 a total of 223 of the local government using the Regional Management Information System (SIMDA), 68 local government using SIPKD, 123 local governments are using another system, and 110 of the local government not using information system

provide an overview of that area of financial management that are used by local governments are still not uniform.

So it can be concluded that the Use of the application SIPKD in budgeting and administration has been able to generate reports effectively. However, in the preparation of the LKPD, SIPKD still has many disadvantages including some of the facilities procedures needed area and three of the sample areas of the study, at the beginning of the year 2015 switch to use online banking because of the concerns the inability of SIPKD in the implementation of accrual based accounting.

According to R. Kristoforus Jawa Bendi (2013) UTAUT is a model to explain user behavior towards information technology. This Model is a combination of eight models that have been successfully developed earlier. Model of the UTAUT shows that the intention to behavioral intention and use behavior influenced by performance expectancy, effort expectancy, social influence and facilitating conditions.

This study takes the facilitating conditions as the independent variable. facilitating Conditions is defined as the objective factors that are outside of the environment aims to facilitate the use of in act or work, in the context of the utilization of Information Technology support to the usage is one type of conditions that facilitate that can affect the utilization of Information Technology (Rahmawati,1997). The difference of the previous research with my research namely, the previous research the object of research a private company whereas my research object is a company of national or regional government.

Facilitating Conditions

Venkatesh, (2003) proposed the theory known as the theory of combined acceptance and use of technology (*Unified theory of acceptance and use of technology* or ATAUT). This theory was developed through review and consolidation of eight models of previous studies such as Theory of Reasoned Action (TRA), Theory of Planned Behavior (TPB), Technology Acceptance Model (TAM), Motivational Model (MM), Combined TAM and TPB (C-TAM-TPB), Model of PC Utilization (MPCU), Innovation

Diffusion Theory (IDT), Social Cognitive Theory (SCT).

The results of the empirical also shows that the facilitating conditions did have a direct influence on usage beyond that explained by behavioral intention itself. Consistent with TPB / DTPB, facilitating activities is also modeled as a direct antecedent of usage (i.e., not fully mediated by intention). In fact, the effect is expected to increase with experience as users of technology find multiple ways to help and support in the entire organization, so it can be concluded that facilitating conditions has a significant influence on the use of Information Systems.

Handayani, (2007) the user facilitating Condition has a significant positive effect against the use of the System Information (SI). Conditions that facilitate shows the wearer has a value of $p = 0.000$ with a regression coefficient of 0.578, so significantly have a positive influence on the use of the System Information (SI).

Siska Iriani, M. Suyanto, (2014) the magnitude of the acceptance of the variable facilitating conditions on the acceptance of the application SIPKD obtained the results of the 2 respondents, or by 5 % of the respondents strongly disagreed, 15 respondents or 13 percent disagree, while 19 respondents or 48 percent agree. This can be interpreted that the magnitude of the acceptance of the variable Facilitating conditions Conditions that on the acceptance of the application the financial management system (SIPKD) is less. So it can be concluded that the variable Facilitating conditions are factors that need to be considered in the acceptance of an application management system financial regional (SIPKD), it can be concluded that the conditions that facilitate have an influence that is less or not significant to the acceptance of the application of Financial Management Information System (SIPKD).

Cahyadi, Nugroho, & Winarno, (2015) Facilitating Conditions has significant effect on the Use Behavior The Model of UTAUT with the assumption that the belief about the benefit of usefulness and ease of use be the deciding factor of adoption of information technology in an organization. This Model tries to explain how pengaruh individual differences the use of technology. Conjunction with the Facilitating Conditions that help the infrastructure of the

organization and the technical in favor of the use of the system.

H_a : facilitating condition swill has a positive influence on the use of Financial Management Information System (SIPKD).

Methods

In this study, the method used by the authors is quantitative Research method which is said with the Quantitative method is a research data in the form of numbers or quantitative data hypothesis development (Sugiono, 2017b). This study is testing the hypothesis due to the influence of Facilitating Conditions on the Implementation of the System Beside the management financial regional (SIPKD), this data is collected and processed using the SPSS 25.

Location and Research Object

Respondents in this study were employees of local government officers working in one of the offices called the Government Hall of the City of Padang, which is involved in the use of Financial Management Information System (SIPKD), located at Jl. Bagindo Aziz Chan No. 1 Air Pacah Sub-District Koto Tengah Padang City West Sumatra Province. The number of respondents in this study amounted to 100 employees in the Government Hall of the City of Padang, which uses the Financial Management Information System (SIPKD).

Types and Sources of Data

The type of data used in this study is cross section. this data does not use the same research objects, but in time also times (Abdullah, 2015). The source of the data used in this research is primary data. Primary Data according to the (Sugiono, 2017a), that is the source of data that directly provides data to the data collection, namely in the form of a questionnaire given directly to respondents on the employees in the municipal Government of Padang. The scale used in this measurement is a likert scale.

Instrument Development

Methods of data collection in this research using the questionnaire method. The questionnaire is how the collection of data by distributing a list of questions to the respondent, with

the hope they will respond to the question list (Abdullah, 2015).

Variable Operationalization

The variables used in this study are classified into two classification variables, namely the dependent variable (Y) and independent variable (X). The independent variable or the dependent variable is Facilitating Conditions (X), While the dependent variable or the dependent variable is the Implementation of the Financial Management Information System (SIPKD) (Y). Based on previous literature the questionnaire was developed taking in consider the literature that focused on information technology and facilitating conditions adoption such as (Venkatesh, 2003).

Information technology have 4 dimension: (1) The attitude and behaviour of the System Information (SI). (2) Intrinsic motivation. (3) Affect the usability of the technology (4) Information system affect the user. While Facilitating Conditions have 3 dimension: (1)

Easy to use a system (2) Facilitate and assist regarding the selection of the system.(3) Facilitate in all aspects of the work.

Result and Discussion

This study uses the perception of the employees in the Government Hall of the City of Padang who were respondents in this study 13 areas in the Government of City Hall of Padang. However there are some fields that do not provide feedback regarding the questionnaire that was distributed. As for the questionnaire distributed as much as 100 and only get back as much as 80 questionnaires were obtained from respondents, there are some that no response or not in return with reason missing and some employees are busy.

Descriptive Test

Descriptive analysis is used for depiction of statistical data such as min, max, mean, sum, standard deviation, variance, range, and other test results description analysis seen in table 2:

Table 1. Descriptive Information

	N	Minimum	Maximum	Mean	Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
facilitating conditions	80	28.00	54.00	43.8625	.46482	4.15748
implementasi SIPKD	80	35.00	58.00	46.2875	.51778	4.63119
Valid N (listwise)	80					

Based on Table 2 that the results of the descriptive analysis on mean on X (Facilitating Conditions) 43.8625 and Y (Implementation of SIPKD) 46.2875 on the deviation statistic on X (Facilitating Conditions) 4.15748 and Y (Implementation of SIPKD) 4.63119 and variance statistics on the 17.285 and Y (Implementation of SIPKD) 21.448.

Validity And Reliability

Validity Result

Table 2. Validity: Facilitating Conditions

No	R hitung	R table
P1	0,614	0,2199
P2	0,589	0,2199
P3	0,547	0,2199
P4	0,595	0,2199
P5	0,577	0,2199
P6	0,470	0,2199
P7	0,571	0,2199
P8	0,598	0,2199
P9	0,635	0,2199
P10	0,659	0,2199
P11	0,591	0,2199

Source: Data Processed, 2018

The results of validity testing in Table 2 by the number of statements as much as 11 the above statement can 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 3. Validity: Implementing SIPKD

No	<i>R</i> hitung	<i>R</i> tabel
P1	0,373	0,2199
P2	0,149	0,2199
P3	0,158	0,2199
P4	0,149	0,2199
P5	0,382	0,2199
P6	0,584	0,2199
P7	0,613	0,2199
P8	0,545	0,2199
P9	0,544	0,2199
P10	0,517	0,2199
P11	0,585	0,2199
P12	0,643	0,2199
P13	0,521	0,2199
P14	0,585	0,2199
P15	0,443	0,2199

Source: Data Processed, 2018

The results of testing the validity of the in table 3 by the number of statements a total of 15 statements and there is one question that is not valid, namely the question of the number of 2.3.4 then the statement that is not valid is eliminated and carried out re-testing with the 12 statements.

Table 4. Validity: Implementing SIPKD (Repair)

No	<i>R</i> hitung	<i>R</i> tabel
P1	0,445	0,2199
P5	0,496	0,2199
P6	0,674	0,2199
P7	0,683	0,2199
P8	0,629	0,2199
P9	0,585	0,2199
P10	0,583	0,2199
P11	0,628	0,2199
P12	0,664	0,2199
P13	0,473	0,2199
P14	0,644	0,2199
P15	0,412	0,2199

Source: Data Processed, 2018

Table 4 concluded that of the question above can be declared invalid, because the value of r count > of r table. as for the value of r table that is equal to 0,2199 then it can be done for the test statistics the next.

Table 5. Reliability Result

No	Variabel	Cronbach's Alpha
1	Facilitating Conditions	0,800
2	Implementasi SIPKD	0,768

Source: Data Processed, 2018

Table 5 can be concluded that from the reliability test then Facilitating Conditions cronbach's alpha is 0,800 can be said to be reliable because of greater than 0.70, the Implementation of SIPKD can also be said to be reliable because the cronbach's alpha of 0,786 . So these variables can be said to be reliable

Classic Assumption Test

Table 6. Normality Result

	Tests of Normality	
	Kolmogorov-Smirnov ^a	Shapiro-Wilk
	Sig.	Sig.
Unstandardized Residual	.200*	.659

a. Lilliefors Significance Correction

*. This is a lower bound of the true significance.

Source : Data Processed, 2018

Table 6 is seen that the results of the normality test shows that the significant value of the test klomogorov-smirnov and shapiro-wilk, because at the kolmogorof-smirnov amounted 0,200 > 0.05 the normal distribution then the data can be used for further research and on the shapiro-wilk by 0,659 > 0.05 the normal distribution then the data can be used for further research.

Hypotesis Test

Parsial Test

The T test is used to determine whether the independent variable the partial (individual)

influence on the dependent variable, which will be presented in the table 7 below:

Table 7. T-Test

Suggested-Hypotesis	β	T	Sig
	19,267	4,162	0,000
H:a(FC)	0,616	5,862	0,000

Source: Data Processed, 2018

The t test was conducted to further examine which of the independent variables of the Facilitating Conditions is significant or not against the Implementation of SIPKD put forward table 7 of reference used is the t count > t table or sig < 0.05 then H_0 is rejected and H_a accepted, but on the contrary if t count < t table or sig > 0.05 then H_0 is accepted and H_a is rejected. With the level of significant using $\alpha = 0.05$ and degrees of togetherness (df) = number of samples - 3 = 80 - 3 = 77 refer to the table t, then the obtained results of the t table that is equal to 1,665, based on table 4.13 are known for the variable of decentralization t count < t table 5,862 > 1,665 with significant of 0.00. The value of the significant facilitating conditions (X) of 0.000 < 0.05 then H_a is accepted. Means there is significant influence between Facilitating Conditions to the Implementation of SIPKD.

Simple Linear Regression Test

The results of testing hypothesis which states that there is influence between Facilitating Conditions to the Implementation of SIPKD the municipal Government of Padang by using analysis of simple linear regression using SPSS 25 for windows as noted in table 8 then ringkasa the results of testing can inform the equation of the regression as follows :

$$IS = 19,267 + 0,616$$

Keterangan :

IS : Information System

a : Constants (value Y' if X = 0)

b : The regression coefficient (the value of the increase or decrease in)

FC : Facilitating Conditions

1. From these equations it can be seen that, constants = 4,630 this shows that without

the independent variables (Facilitating Conditions) then there is increased Implementation of SIPKD of the value of the constants the result is 19,267.

2. The coefficient of regression X = 0,616 , meaning that any increase in the variable Facilitating Conditions by 1 unit will increase the variable Implementation of SIPKD by 0,616.

Discussion

Testing for persial (T test) showed that the variable of decentralization has significant influence between Facilitating Conditions to the Implementation of SIPKD in Padang city Government, it is seen from the value of significance 0.000 < 0.05 and the value of t count > t table ie 5,862 > 1,665 means that if on the increase of the variable Facilitating Conditions by 1 unit then the level of Implementation of SIPKD will increase. These results show that, the hypothesis H_a is "Facilitating Conditions affect the Implementation of SIPKD "can be accepted. This suggests that the possible Facilitating Conditions affect the implementation of SIPKD That is, that respondents are confident that with the use of financial Management Information Systems will facilitate the use of the system infrastructure of the organization and the technical. According to the results of research which was said by (Venkatesh, 2003) that the influence of Facilitating Conditions did have a direct influence on system use to employees.

The results of the study (Handayani, 2007) with the title Analysis of the Factors that Affect the Interest of the Utilization of Information Systems and the Use of Information Systems showed that Facilitating Conditions have a positive and significant impact of Information Systems. The results of the research (Cahyadi, 2015) with the title the Integration of the Concept of Trust, the Model of Utaut And the Enterprise Risk Management Model the Evaluation of the Acceptance And Use of Financial Management Information System (SIPKD) showed that Facilitating Conditions have a positive and significant impact on Information System

The results of the research (Suryaputri, 2012) that Facilitating Conditions use of infor-

mation systems is defined as the objective factors that can make it easier to do something action. Objective factors are, among others provisions which support users in utilizing information systems, for example in a training and helps the user when faced with difficulties.

Conclusion

The variables in this study namely Facilitating Conditions significant effect on the implementation of the Financial Management Information System (SIPKD) in Padang city Government (Ha), that the respondents believe that by using Information System Regional financial Management will help improve the performance and the individual are confident in using the system will help him achieve profit in the job.

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