



THE EFFECT OF FINANCIAL MONITORING INFORMATION SYSTEM (SIMONIKA) ON FINANCIAL REPORTING EFFICIENCY

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Abstract

The research aims to determine to what extent the effect of the financial monitoring information system or sistem informasi monitoring keuangan (abbreviated as si-monika) on the efficiency of financial statements at the General Election Commission of Gorontalo City. The data analysis technique employed simple linear regression analysis with the sample of 37 respondents. At the same time, the method used in this research was a quantitative method. The finding revealed that the financial monitoring information system (simonika) had a positive and significant impact on the efficiency of financial statements at the General Election Commission of Gorontalo City. This indicated that the better the implementation of financial monitoring information system (simonika) would increase the efficiency of financial statements.

Keywords: Financial monitoring information system; efficiency of financial statements

Introduction

Along with the transition of government from the new order government to the reform era, regional financial management has also changed. Regional financial management that used to be in the form of centralization turned into a form of decentralization centered on local government. With the implementation of the form of decentralization, it can realize the equitable provision of public services in each region and can shorten the distance between the government as a public service provider and the community. In addition, this form of decentralization can trigger the competitiveness of local governments so that an increase in local government independence will be achieved. (Machmud rizan, 2014). Technological developments in the field of communication and information, apart from being felt by most humans, can also be utilized in various segments of life, such as: in the education segment, in the business segment, in the government segment, and others (Ramli and Cahyadi, 2019). By relying on the quality of a system which is an ideal quality characteristic of the data system itself. The nature of the system is increasingly comprehensive regulating what users are capable of using (Juanna, 2022). to the application (Juanna, 2022).

The utilization of technology-based communication and information media in the government segment is based on the increasing demands from the public for good governance. The successful implementation of corporate governance does not only depend on existing

principles and regulations but depends on the integrity and quality of human resources in the government. and the quality of human resources within the company (Monoarfa et al, 2022).

The increasing demand from the public for good governance is not something that happens without an underlying reason. One example that underlies this is the public distrust of financial reporting caused by the findings of the Supreme Audit Agency on irregularities in the financial statements of government institutions.

One example of financial report irregularities found in government institutions can be read in Sindonews.com on June 4, 2014 with the title: BPK Finds Problems in KPU's Financial Report. The site said: "BPK found irregularities in the reports presented by the election organizing body, one of which is related to grant funds for regional head election activities (pilkada), legislative elections and presidential elections BPK found problems in KPU's financial statements.

Transparency and accountability are so important, therefore concrete efforts to realize transparency and accountability in government financial management, both central and local governments, are to submit accountability reports in the form of financial statements.

One system that can provide good financial information as well as control the entry and exit of cash in an institution is a financial monitoring information system (Simonika). Financial monitoring information system Financial monitoring information system is a system design that can control and monitor the entry and exit of cash flow. With this system, the owner will find it easier to make decisions, especially regarding finance (Ramadhan, 2021).

Simonika is also used by the Provincial and Regency / City KPUs to report financial activities in their respective work units. From year to year the KPU continues to make improvements in the management of financial accountability. The results of research from Rachmawati and Nurjanah (2017) concluded that the zahir application was able to streamline the preparation of financial reports by PT Anugerah Analisis Sempurna, as for the actions required were only to enter transaction data so that outputs in the form of journals, ledgers, and financial reporting could be generated.

The objectives of this study are: To determine the effect of the financial monitoring information system (simonika) on the efficiency of financial reports at the Gorontalo City General Election Commission.

Method

This research is a study that uses a quantitative approach. With primary data collection techniques directly from the sample through data collection methods using questionnaires as measuring instruments, observation, documentation.

The population in this study were employees in the Gorontalo City KPU office as many as 37 employees. In this study, researchers used a saturated sample technique, researchers used all the population as a sample, as stated by Sugiyono. revealed by Sugiyono. So that the sample in this study is employees in the Gorontalo City KPU office as many as 37 employees. The questionnaire distribution was carried out for 2 weeks, starting from June 10, 2022. Descriptive analysis techniques and data analysis carried out with SPSS 22 software are research instrument test (validity and reliability), classical assumption test (normality, simple linear regression),

descriptive analysis with all research variables by presenting the mean value of each indicator of each item of the research statement list, and hypothesis testing (t test, r square test).

Result

Research Findings

Instrument Validity, Reliability Test

The purpose of testing the validity and reliability of indicators or questionnaire questions at the beginning of the study is to ensure the feasibility of data collection instruments. The following are the results of the research instrument test:

Table 1. Instrument Test

Variabel	Reliabilitas	Validitas
SIMONIKA	0,758	0.673
Efisiensi pelaporan keuangan	0,772	0.758
Keterangan	Reliabel	Valid

Source: data processing results (2022)

The symonics variable and the financial reporting efficiency variable are declared valid and reliable where the pearson correlation results show that the value is greater than 0.3 and the Cronbach alpha value is greater than 0.6 so that the researcher concludes that the questionnaire used is valid and reliable.

Normality Test

Table 2. Normality Test
One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
Kolmogorov-Smirnov Z	1.297
Asymp. Sig. (2-tailed)	.069

Source: data processing results (2022)

The analysis results show that the significant value in the one sample Kolmogorov Smirnov test is $0.069 > 0.05$. So it can be concluded that the data used in this study are normally distributed.

Simultaneous Regression Analysis

Table 3. Linear Regression

Coefficients ^a

Model		B	t	Sig.
1	(Constant)	6.839	2.554	.015
	SIMONIKA	.956	16.408	.000

a. Dependent Variable: Efisiensi Laporan Keuangan

Source: data processing results (2022)

Based on the test results above using the simple linear regression method, the linear regression equation can be written as follows:

$$\hat{Y} = \alpha + bX: \hat{Y} = 6.839 + 0.956 X$$

The equation model can be explained as follows: (1) Constant value: 6.839 It is known that the constant value (α) is 6.839. If the SIMONIKA value is assumed to be 0 or has no effect, the value of the Financial Report Efficiency is the same as the constant value, namely 6.839. (2) Regression value 0.956 The regression coefficient of SIMONICS (X) of 0.956 states that every additional value of the SIMONICS variable (X), the participation value of the Financial Reporting Efficiency variable is equal to the constant value of 6.839.

(X), the participation value of the Financial Report Efficiency variable (Y) will increase by 0.956. Regression coefficient The regression coefficient is positive, so it can be said that the direction of the influence of the symonics variable on the Efficiency of the Financial Statements is positive.

Partial Test (t-test)

The number of respondents in this study were 37 respondents, using a significant level of 5% (0.05) and a df value of $n-k-1 = 37-1-1 = 35$, a t-table value of 35 was obtained.

35, the t-table value of 1.689 is obtained.

Table 4 T-test

Model		t	Sig.
1	(Constant)	2.554	.015
	SIMONIKA	16.408	.000

Source: data processing results (2022)

Based on the results of data analysis in table 4, it is known that the tcount value is greater than the ttable ($14.408 > 1,689$). Meanwhile, the significant value of simony is smaller than 0.05 ($0.000 < 0.5$). This means that H_a is accepted and H_o is rejected. So, it can be concluded that at the 95% confidence level (0.05) the symonics variable has a positive and significant effect on the Efficiency of Financial Statements.

Determinant Coefficient Test

Table 5 R2 Test

Model	R	R Square	Adjusted R Square
1	.941 ^a	.885	.882

Source: data processing results (2022)

From the results of data processing carried out, the researcher obtained an r^2 result of 0.885. This value when entered into the formulation is $0 < 0.885 < 1$. This means that the r square value moves closer to 1, which indicates that the effect of simplicity on the Efficiency of Financial Statements at the Gorontalo City KPU Office is 0.885 or 88.5%, and the remaining 11.5% is influenced by other variables not included in the formulation. is 0.885 or 88.5%, and the remaining 11.5% is influenced by other variables not examined.

Conclusion

Based on the test results and data analysis that the financial monitoring information system (simonika) has a positive and significant effect on the efficiency of financial statements at the Gorontalo City General Election Commission. This proves that the better the financial monitoring information system (simokika) is implemented, it will increase the efficiency of the financial statements. it is hoped that the Gorontalo City KPU Office can continue to maintain the financial statement information system which is presented as completely as possible covering all accounting information that can affect decision making.

Departing from these results, the researcher suggested the office to: (1) In order to continue to maintain the financial statement information system that is presented as complete as possible, including all accounting information that can affect decision making. (2) In order to continue to maintain the information presented in the financial statements so that it can be understood by users and is stated in forms and terms that are adjusted to the limits of understanding of the users. (3) For future researchers, the results of this study can be used as comparison and reference material for research, and to further deepen the research by adding independent variables in order to get maximum results.

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