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Implementation of the SIMDA FMIS Application in the Local Government of Samarinda

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ABSTRACT

This study aims to determine the effect of SIMDA FMIS application implementation on the quality of local government financial reports, moderated by human resource competency in the local government of Samarinda. This objective is based on the fact that, currently, the preparation of government financial statements is supported by an application, namely SIMDA FMIS. This application must be operated by competent personnel to produce high-quality financial statements that support informed decision-making. The method used is quantitative, and the data collection technique involves a questionnaire distributed to 43 employees in accounting/finance departments of the Samarinda city government. This study used Smart-PLS version 4.1 as the analysis tool. The results showed that implementing the SIMDA FMIS application had a significant and positive effect on the quality of local government financial statements. However, human resource competency did not moderate this relationship.

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INTRODUCTION

Regional autonomy gives local governments the freedom to regulate and manage their own regions, set their own policies, and be financially accountable (Rahmayanti et al., 2023). Granting regional autonomy to regions gives them the authority to formulate and plan development in accordance with regional needs. The formulation and planning of development referred to includes the management of regional budgets/finances (Karmana et al., 2022). However, despite this freedom, the government must still be monitored by supervisory agencies to ensure that the budget that has been prepared is implemented properly (Jamaluddin, 2022).

Every government agency is required to prepare financial statements compiled by the finance department within each agency. Financial statements are prepared as a form of accountability to higher levels of government and to the public for the funds used. Local government financial statements are important because they reflect the government's performance. Therefore, financial statements must meet several qualitative characteristics such as relevance, reliability, comparability, and understandability (PP. No 71 Tahun 2010). In addition to these criteria, factors that can affect the quality of financial statements include the level of accountability and transparency (Adrianto, 2022).

Information technology is developing rapidly across sectors, including the public sector. This is marked by the government's use of technology across various activities. Its development focuses on

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digital transformation to create more efficient, transparent, and accountable systems. This transformation also aims to change conventional financial management into an integrated and digital based system. The government has been using a system for regional finance activities, namely the Regional Management Information System (SIMDA), which was first introduced on August 29, 2006 (Karmana et al., 2022). However, in 2022, it was updated to the Regional Management Information System -Next Generation (SIMDA-NG), also known as the SIMDA Financial Management Information System (SIMDA FMIS). The SIMDA FMIS application was developed by BPKP (Financial and Development Supervisory Agency). The use of this application can be considered a form of e-government. E-Government is the use of information and communication technology (ICT) to improve the quality of public services and strengthen interactions between the government and citizens, the business sector, and other government agencies (Juliyanti & Ditasari, 2025). Information technology has provided enormous benefits in the development of the world, including in the world of government (Jamaluddin, 2007). In this case, the role of the SIMDA FMIS application is to support local government management in becoming more efficient, transparent, and accountable, in line with the digitization of public services and government administration. In addition, the implementation of the SIMDA FMIS application provides the public with the opportunity to monitor the performance of government employees, as every citizen has access to public information, including government budget and expenditure data presented in financial reports generated by the application (Rustiarini, 2019). Based on an interview conducted with one of the finance department employees at a Samarinda city government office regarding the SIMDA FMIS application, it appears that the application already has features that comply with applicable accounting standards. However, its weakness is that the numbering for the SPP (Payment Ordering) and SPM (Payment Order) registers is still done manually. In addition, according to Erhavitri (2022), another weakness of SIMDA FMIS is the difficulty in file exchange and data import/export.

The SIMDA FMIS application was created to assist regional governments in budget design and financial statement compilation through automation. Although it is automated, the use of this system does not necessarily reduce the risk of errors, such as incorrect recording or the risk of fraud/negligence by government employees. Therefore, the effective use of the SIMDA FMIS application should be considered to improve the quality of local government financial statements. To produce high-quality financial statements with this system, competent, skilled personnel are required. The better the implementation of SIMDA FMIS, the higher the quality of the financial statements obtained (Damayanti et al., 2020).

Proficiency in using the SIMDA FMIS application enables human resources to operate the software effectively, input data accurately, and utilize its features to produce high-quality financial statements that comply with applicable accounting standards. However, human resources are not only measured by competence but also by their level of responsibility (Indrayani, 2020). The lack of competent human resources due to insufficient understanding of the SIMDA FMIS application and negligence in fulfilling the responsibility to prepare financial statements is one of the issues that needs to be highlighted. This is because human resource competence is a key factor in achieving high-quality output, in this case, local government financial statements (Wahyuni, 2021).

Based on the background and issues described above, the researcher is interested in raising the research title "Implementation of the SIMDA FMIS Application in the Local Government of Samarinda.

LITERATURE REVIEWS

Agency Theory

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In 1976, Jensen and Meckling first proposed this theory. This theory describes the relationship between agents (management) and principals (shareholders) in an organization (Jensen & Meckling, 1976). Agency theory holds that agents are responsible for the trust placed in them by principals and must prioritize the principals' interests over their own. In the public sector, agents are the government, and principals are the people. The government (agent) acts as a trustee responsible for all public activities (Maria et al., 2021).

Government behaviour can be monitored for alignment with national development goals. The government is obliged to provide accountability for the management of entrusted resources through periodic financial statements. Financial statements are prepared using the SIMDA FMIS application developed by BPKP to support financial activities prior to the production of financial statements, such as planning, budgeting, administration, and reporting (Rakhmawati, 2022).

Because financial statements are the government's responsibility, the public, through legislative bodies, can measure, assess, and monitor the government's performance in its efforts to improve the welfare of the people (Mattoasi et al., 2021). Therefore, it is very important to prepare good financial statements. In addition to preparing them well, the government must also ensure that financial statements meet the qualitative characteristics and comply with applicable accounting standards.

Competency Theory

According to Spencer & Spencer (1993), competence is a basic characteristic of individuals related to performance effectiveness and can serve as a basis for assessing a person's performance. In addition, competence can be used to measure a person's performance against certain criteria. There are five characteristics identified by Spencer & Spencer (1993), namely motivators (a right that encourages a person to perform certain actions consistently), traits (a person's nature in responding to something), self-concept (a person's attitude), knowledge (knowledge in a particular field), and skills (abilities possessed in a particular field). However, only three characteristics were used in this study, namely knowledge, skills, and attitudes.

SIMDA FMIS

The Regional Management Information System (SIMDA) application is a computerized system used to support government administrative activities, especially in finance. With SIMDA, regional governments can carry out integrated regional financial management, from budgeting to accounting and reporting (Laksmi & Mardhatila, 2023). This application also integrates financial transaction processes with automatic journaling, so that every transaction can be monitored in real time, from the journal to the reporting stage. The SIMDA application was introduced on August 29, 2006, by BPKP (Karmana et al., 2022). Then in 2022, SIMDA underwent development into SIMDA-NG (Regional Management Information System - Next Generation), also known as SIMDA FMIS (Regional Management Information System - Financial Management Information System).

The FMIS application is SIMDA Next-G, an evolution of the SIMDA application developed by BPKP since 2003 and implemented by local governments. BPKP developed this application to facilitate regional financial management, whether at the SKPKD level (as an entity reporting) or at the SKPD level (as an accounting entity) (Yanti et al., 2020). SIMDA FMIS is a local financial management application that integrates the 4 phases of local financial management, namely budgeting, budget changes, administration, and reporting and accountability. This application also integrates financial transaction processes, which are automated alongside the journaling process, so that every financial transaction can be monitored in real time, from the journal to the reporting stage. To date, seven types of SIMDA FMIS have been successfully developed and implemented, BPKP (2023), namely: 1)

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SIMDA Finance; 2) SIMDA BMD; 3) SIMDA Payroll; 4) SIMDA Revenue; 5) SIMDA Planning; 6) SIMDA Dashboard; 7) SIMDA CMS (Cash Management System).

Quality of Financial Statements

Financial statements are prepared to provide relevant information about the financial position and all transactions conducted by an entity during a specified reporting period. Financial statements are primarily used to understand the value of economic resources used in government activities, evaluate financial position, measure the effectiveness and efficiency of entities, and assist in assessing entities' compliance with applicable laws and regulations. According to Bastian (2014), financial statements in the public sector present the financial condition arising from transactions conducted by public sector organizations.

According to Mulyana (2010), quality is defined as the achievement of conformity to standards, measured by the level of non-conformity, and attained through an inspection process. Jamaluddin et al. (2019) states that audits are closely related to corruption, so financial reports must consider the quality of the results. This is because financial reports are very important for local governments as they aim to present information related to financial position, budget execution, and financial performance. This information is very important for supporting the formulation and evaluation of policies for the management of funds by local governments (Pravasanti et al., 2019).

The quality of financial statements must meet several characteristics. The qualitative characteristics of financial statements are normative measures that must be included in accounting information to achieve their objectives. In (PP No. 71 Tahun 2010), four main characteristics are stipulated as normative prerequisites for government financial statements to achieve the desired quality, such as:

1. Relevant: Financial statements are considered relevant when the information they contain can influence users' decisions by supporting their assessment/evaluation of past or current events, predicting future events, and confirming or revising their previous assessments.
2. Reliable: The information in financial statements is free from material misstatement and misleading information, presents all facts fairly, and is verifiable.
3. Comparability: Information in financial statements is more meaningful when it can be compared with prior-period statements or with those of other entities.
4. Understandable: Information in financial statements should be clear and presented in a format and language appropriate to the user's level of understanding.

Human Resource Competency

Competency is a fundamental characteristic of an individual's performance in their work, aligned with the organization's expectations for achieving its goals (Spencer & Spencer, 1993). Meanwhile, according to Hamali (2016), Human resources are among the resources in an organization, including all individuals who carry out activities. Furthermore, the definition of Human Resource Competency is a factor that determines an organization's success, which is highly dependent on the quality of its human resources. Therefore, organizations must focus not only on optimal performance and productivity, but also on competency-based employee development (Priansa, 2018).

According to Hutapea & Thoha (2008), There are three main components of competency development: knowledge, skills, and attitude. These three components will be explained further as follows:

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1. Knowledge: Information employees need to perform their duties and responsibilities in their field of work. This knowledge or information can be applied by employees in the real world of work.
2. Skills: The ability to carry out tasks and responsibilities assigned by an agency to an employee effectively and efficiently.
3. Attitude: The personality an employee displays when carrying out their duties and responsibilities, in accordance with the rules applicable in the agency.

Based on the background of the problem and the theories used, the hypothesis proposed is as follows:

H1: The implementation of the SIMDA FMIS application has a significant and positive effect on the quality of local government financial statements.

H2: Human resource competency moderates the relationship between the implementation of the SIMDA FMIS application and the quality of local government financial statements.

Based on the proposed hypotheses, the research model is shown in the figure below.

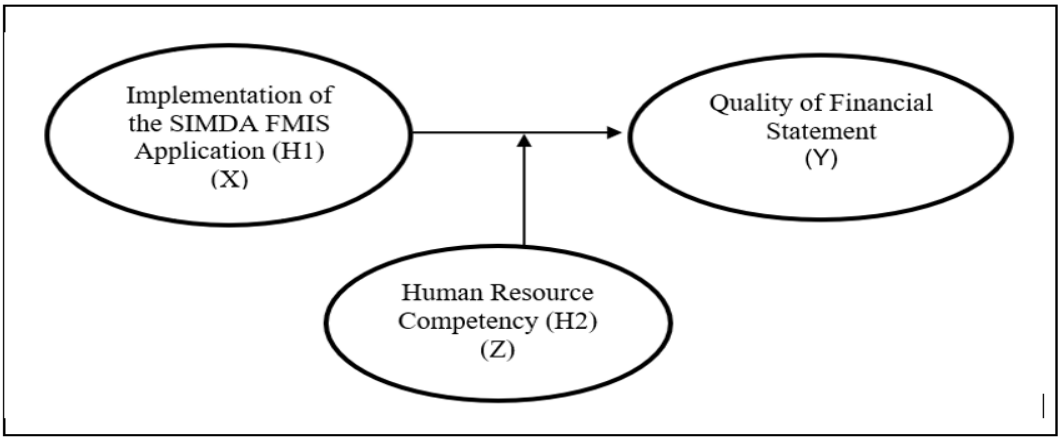


Figure 1. Research Framework

METHODS

The method used in this study is a descriptive quantitative method. To support the discussion in this study, the researcher focused on selected subjects, namely accounting/finance employees who use the SIMDA FMIS application at the Samarinda regional government office. The location of the study was the Samarinda city government office, which has implemented the SIMDA FMIS application in its government activities. The data collection technique employed was a survey using a questionnaire, as this was considered the most suitable method for addressing the research questions. The questionnaires were distributed to the regional government offices in Samarinda. The sampling technique used was cluster sampling using two-stage cluster sampling. Resulting in a sample of 43 accounting/finance employees spread across 16 regional government offices in Samarinda. Due to limited distance and time, the sample used was relatively small but still met the minimum sample standards required. The validity and reliability tests, as well as the hypothesis testing in this study, used the Smart-PLS 4.1 analysis tool.

RESULT AND DISCUSSIONS

Questionnaire Data Characteristics

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An overview of the questionnaire data characteristics can be seen in the table below:

Table 1. Characteristics of Questionnaire Distribution Data

Description	Frequency	Percentage
Questionnaire Distributed	43	100%
Returned Questionnaire	40	93%
The questionnaire was not returned	3	7%
Processable Questionnaire	40	93%

Source: processed data, 2025

Respondents Characteristics

Based on Table 2, many accounting/finance employees at the Samarinda regional government office are female, namely 25 respondents, representing 62.50%.

Table 3. Respondents' Characteristics Based on Age

Gender	Frequency	Percentage
Male	15	37.5%
Female	25	62.5%
Total	**40**	**100%**

Source: processed data, 2025

Based on Table 2, it can be concluded that most accounting/finance employees in the Samarinda regional government office are female, namely 25 respondents with a percentage of 62.50%.

Table 3. Respondents' Characteristics Based on Age

Age	Frequency	Percentage
<25 years old	1	2.5%
26-35 years old	7	17.5%
36-55 years old	29	72.5%
>55 years old	3	7.5%
Total	**40**	**100%**

Source: processed data, 2025

Based on Table 3, many accounting/finance employees at the Samarinda regional government office are aged 36-55.

Table 4. Respondents' Characteristics Based on the Highest Level of Education

Highest Level of Education	Frequency	Percentage
SMA	4	10%
D3	2	5%
S1	31	77.5%
S2	3	7.5%
S3	0	0%
Total	**40**	**100%**

Source: processed data, 2025

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Based on Table 4, the highest level of education attained by employees in the accounting/finance department of the Samarinda regional government office is mostly a bachelor's degree.

Table 5. Respondent Characteristics Based on Length of Employment

Length of Employment	Frequency	Percentage
0-5 years	5	12.5%
6-10 years	9	22.5%
11-15 years	8	20%
>15 years	18	45%
Total	**40**	**100%**

Source: processed data, 2025

Based on Table 5, the accounting/finance department is dominated by employees with >15 years of work experience.

Validity Test

Table 6. Result of Validity Test

	SIMDA FMIS	Quality of Financial Statements	Human Resource Competency
SF1	0.891	0.698	0.564
SF2	0.943	0.739	0.568
SF3	0.761	0.526	0.36
SF4	0.9	0.854	0.642
KLK1	0.628	0.86	0.457
KLK2	0.756	0.917	0.554
KLK3	0.812	0.868	0.711
KLK4	0.767	0.946	0.517
KLK5	0.703	0.915	0.527
SDM1	0.543	0.398	0.776
SDM2	0.468	0.54	0.853
SDM3	0.495	0.528	0.763

Source: processed data using Smart-PLS 4.1, 2025

Based on Table 6, the outer loading value for each indicator is >0,7. Therefore, it can be stated that all indicators in this study are valid.

Reliability Test

Table 7. Result of Reliability Test

Variable	Composite Reliability	Average Variance Extracted	Description
SIMDA FMIS	0.93	0.768	Reliable
Quality of Financial Statements	0.956	0.813	Reliable
Human Resource Competency	0.84	0.637	Reliable

Source: processed data using Smart-PLS 4.1, 2025

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Based on Table 7, it can be concluded that all research instruments are reliable, as they have composite reliability values>0,7.

Measurement Model Analysis Results (Outer Model)

Below is the PLS algorithm model:

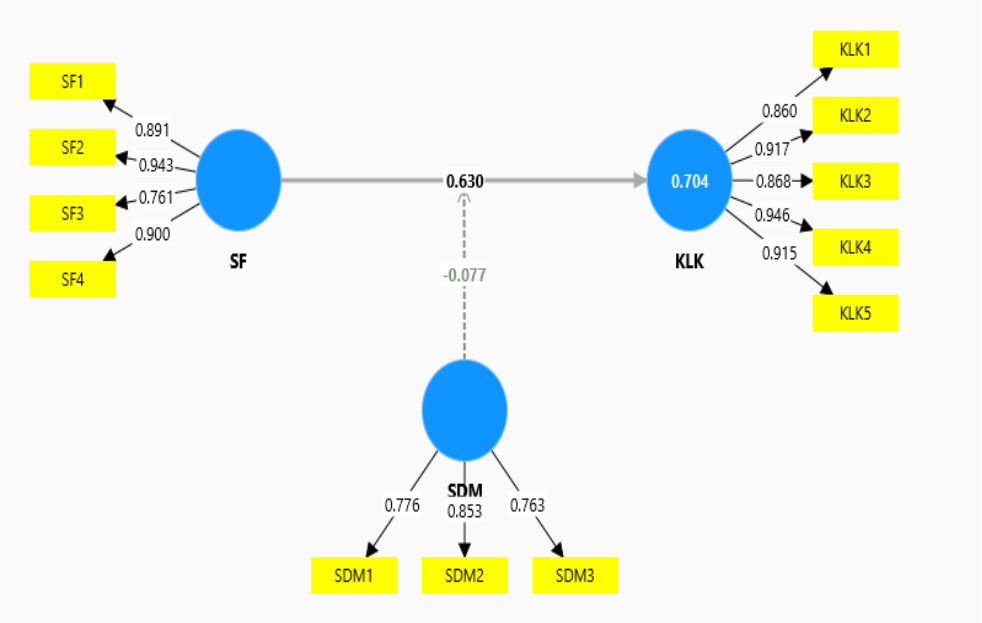


Figure 2. PLS Algorithm Model
Source: Processed data using Smart-PLS 4.1, 2025

1. Convergent Validity

Table 8. Outer Loading Analysis Results

Variable	Question Item	*Outer Loadings*
SIMDA FMIS	SF1~X	0.891
	SF2~X	0.943
	SF3~X	0.761
	SF4~X	0.9
Quality of Financial Statement	KLK1~Y	0.86
	KLK2~Y	0.917
	KLK3~Y	0.868
	KLK4~Y	0.946
	KLK5~Y	0.915
Human Resource Competency	SDM1~Z	0.776
	SDM2~Z	0.853
	SDM3~Z	0.763

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Source: processed data using Smart-PLS 4.1, 2025

Based on Table 8, it can be seen that all constructs in this study, namely SIMDA FMIS, quality of financial statements, and human resource competency, are valid because they have an outer loading value > 0,7.

2. Discriminant Validity

Table 9. Cross Loading Analysis Result

	SIMDA FMIS	Quality of Financial Statement	Human Resource Competency
SF1	0.891	0.698	0.564
SF2	0.943	0.739	0.568
SF3	0.761	0.526	0.36
SF4	0.9	0.854	0.642
KLK1	0.628	0.86	0.457
KLK2	0.756	0.917	0.554
KLK3	0.812	0.868	0.711
KLK4	0.767	0.946	0.517
KLK5	0.703	0.915	0.527
SDM1	0.543	0.398	0.776
SDM2	0.468	0.54	0.853
SDM3	0.495	0.528	0.763

Source: processed data using Smart-PLS 4.1, 2025

Based on Table 9, the correlation within each latent variable is greater than that across other latent variables. Therefore, it can be concluded that the measurement model (outer model) exhibits discriminant validity.

Table 10. Average Variance Extracted (AVE) Analysis Result

Variable	Average Variance Extracted (AVE)
SIMDA FMIS	0.768
Quality of Financial Statement	0.813
Human Resource Competency	0.637

Source: processed data using Smart-PLS 4.1, 2025

Based on Table 10, it can be concluded that discriminant validity has been fulfilled because all constructs have a value >0,5.

Table 11. Cronbach's Alpha and Composite Reliability Analysis Result

Variable	Composite Reliability	Average Variance Extracted	Description
SIMDA FMIS	0.93	0.768	Reliable
Quality of Financial Statements	0.956	0.813	Reliable
Human Resource Competency	0.84	0.637	Reliable

Source: processed data using Smart-PLS 4.1, 2025

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Based on Table 11, the Cronbach's alpha and composite reliability values for all constructs are > 0.7, indicating that discriminant validity has been established.

Structural Model Analysis Result

Table 12. R-Square Analysis Result

Variable	R-Square
Quality of Financial Statement	0.704

Source: processed data using Smart-PLS 4.1, 2025

Based on Table 12, the R-Square value for the financial statement quality variable is 0.704, indicating that the SIMDA FMIS and human resource competency variables explain 70.4% of the financial statement quality, with the remaining 29.6% influenced by other variables not tested in this study. It can also be concluded that the model is considered moderate.

Hypothesis Test

Table 13. Path Coefficients Analysis Result

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T statistics (|O/STDEV|)	P values
X -> Y	0.630	0.626	0.117	5.404	0.000
Z * X -> Y	-0.077	-0.094	0.081	0.952	0.341

Source: processed data using Smart-PLS 4.1, 2025

The hypothesis testing that has been conducted produced the following findings:

1. The SIMDA FMIS variable has a T-statistic value of 5.404, which is greater than 1.96, and a p-value of 0.000, which is less than 0.05. These results indicate that the first hypothesis, namely that the implementation of the SIMDA FMIS application affects the quality of financial statements, is proven.
2. The human resource competency variable has a T-statistic value of 0.952, which is less than 1.96, and a p-value of 0.341, which is greater than 0.05. These results indicate that the second hypothesis, namely that human resource competency moderates the relationship between the implementation of the SIMDA FMIS application and the quality of financial statements, is not proven.

RESULT AND DISCUSSIONS

1. The Effect of Implementing the SIMDA FMIS Application on the Quality of Local Government Financial Statements

As explained by the agency theory proposed by Jensen and Meckling in 1976, the government is obliged to hold management accountable for the management of entrusted resources through periodic financial statements. Because financial statements are the responsibility of the government, the public,

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through the legislature, can measure, assess, and monitor the government's performance in its efforts to improve the welfare of the people (Mattoasi et al., 2021).

Currently, financial reporting is carried out using a computerized system developed by BPKP, namely SIMDA FMIS. Through the SIMDA FMIS application, local governments can carry out integrated regional financial management, from budgeting to accounting and reporting (Karmana et al., 2022). Therefore, optimal use of the SIMDA FMIS application can also assist the government in producing financial statements that meet qualitative characteristics and comply with applicable accounting standards.

2. Human resource competency moderates the relationship between the implementation of the SIMDA FMIS application and the quality of local government financial statements.

In the competency theory developed by Spencer L. Marks and Spencer S. Myers in 1993, competency is a fundamental characteristic of individuals that can serve as a benchmark for assessing a person's performance. These competencies include knowledge, skills, and attitudes that will then influence a person's ability to perform tasks effectively. This means that human resource competencies can influence the quality of the financial statements produced (Indrayani, 2020). However, this study provides results that contradict competency theory, as it found that human resource competencies do not moderate the relationship between the SIMDA FMIS application and the quality of local government financial statements.

It can be concluded that improving human resource competencies does not strengthen or weaken the relationship between the implementation of the SIMDA FMIS application and the quality of financial statements. This means that, regardless of whether the employees using SIMDA FMIS are competent, the financial statements generated by the application can still be considered high-quality.

CONCLUSION

This study examines the effect of implementing the SIMDA FMIS application on financial statement quality, moderated by human resource competency. The results show that implementing the SIMDA FMIS application has a significant, positive effect on the quality of financial statements. At the same time, human resource competency does not moderate the relationship between the implementation of the SIMDA FMIS application and the quality of the local government financial statement. Although the study shows that human resource competency cannot be moderated, local governments must continue to focus on improving each employee's competency, especially those directly involved with the SIMDA FMIS application, so that regional financial management can continue to run effectively and efficiently.

This study is limited by the region and the number of respondents, so future researchers can expand the scope to include additional regions and increase the number of respondents. In addition, future researchers can examine other moderating variables that may play a stronger role, such as internal control systems, organizational culture, or management support.

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