

ROLE OF COMPUTER SELF EFFICACY, DATA QUALITY AND TOPS SUPPORT ON REGIONAL MANAGEMENT INFORMATION SYSTEM IMPLEMENTATION AND QUALITY OF FINANCIAL REPORTS

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Abstract

This study aims to examine and analyze the influence of computer self-efficacy of the SIMDA implementation, the influence of data quality on the SIMDA implementation, the influence of tops support towards SIMDA implementation, the influence of computer self-efficacy to the quality of financial reports, the impact of data quality on the quality of financial reports, the influence of tops support to the quality of financial reports, and the influence of SIMDA implementation to the quality of financial reports. The research was conducted in Mataram, West Lombok regency and East Lombok. Data collected through survey questionnaires mailed and delivered by researcher to operators of SIMDA Financial Reports of each constituent - each SKPD. Data were analyzed using Structural Equation Modeling approach using Partial Least Square. Research shows that computer self-efficacy has positive influence to SIMDA implementation, data quality has positive influence on SIMDA implementation, tops support does not have any impact on SIMDA implementation, computer self-efficacy does not have any impact on the quality of financial reports, the data quality has positive impact on the quality of financial reports, tops support does not have impact on the quality of financial reports, and the implementation of SIMDA has positive impact on the quality of financial reports. This research is expected to improve the quality of local government financial reports on the Lombok island to maximize the use of regional finances in the form of Regional Management Information System (SIMDA), computer self-efficacy, data quality and tops support.

Keywords: regional management information system, financial reports, computer self efficacy, data quality

1. Introduction

Government as the part who entrusted by the citizens for the existing funds had reformed system of financial management. With the publication of 3 (three) packages State Finance Act, namely : Undang-Undang Number 17 Year 2003 of Keuangan Negara, Undang-Undang Number 1 Year 2004 of Perbendaharaan Negara and Undang-Undang Number 15 Year 2004 of Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara concerning Management and Accountability of State Finance, the authorities have maneuvered in the area of financial implementation of accountable and transparent (Mardiasmo, 2006). A phenomenon that occurs in the development of the public sector in Indonesia today is stronger demands for accountability for public institutions, this applies both at central and local levels.

In the framework of accountability and improving the quality of financial reporting information, the form of local government accountability for the management of economic resources used by the government during the period, Local Government Financial Reports required to follow the Government Accounting Standards in Peraturan Pemerintah Number 71 of 2010. The qualitative characteristics of Financial Reports in accordance with PP 71 of 2010 that the measures necessary normative embodied in accounting information so that it can fulfill its purpose, namely: a) Relevant; (b) Reliable; (c) Can be compared; and (d) It is understood (Conceptual Framework, PP No. 71, 2010).

Government that is transparent and accountable have a guarantee that any information or events are well documented government activities with clear measures and can be summarized through the accounting process in the form of Financial Reports (Martiningsih, 2009). Good quality financial reports marked by the achievement of an unqualified opinion (WTP) of the Badan Pemeriksa Keuangan (BPK). Based on BPK's result on Local Government Financial Reports for Fiscal Year 2015, some local governments on the Lombok island has shown significant improvements in financial management and eligible achieve unqualified opinion (IHPS of BPK, 2016).

The implementation of computerized accounting information system has been widely adopted by public sector organizations in Indonesia along with the development of technology, especially information technology and computers as an essential part of the smooth running of operations.

Accounting information systems to minimize the risk of errors and recording errors or calculation. The local government has been given the discretion to choose the system of financial information used to support the accounting process. It is expected to contribute to the accountability of local Financial Reports.

The information system used by most local governments are Regional Financial Management Information System (SIMDA) of the BPKP. About 78 percent of local governments in Indonesia to use the system (BPKP, 2016). Deputy Regional Financial Operation Sector Supervision BPKP has setted the SIMDA as an activity to support the achievement of performance indicators "The increasing rate of the BPK opinion against LKPD ". Chief Representative of BPK NTB also stated that the purpose of the development of SIMDA application programs is to provide a data base about conditions in the area which well integrated from the financial aspect, the region's assets, employment and public services that are used for performance assessment of local government entities and generate comprehensive information, appropriate and accurate to management of local governments (www.mataram.antaranews.com).

SIMDA Implementation indeed provide benefits for local governments in the preparation of Financial Reports. But the fact, there are still found some problems related to the application of the system of this application. The problems are: First, application system that used has not been fully able to produce Financial Reports that are valid, accurate and appropriate to accrual-based standart. Second, the applications system that Government use has not fully meet the needs of the recording transaction ruled in the accounting policies. Third, the application system used by local government related to the problems of horizontal integration among multiple systems using, which requires local governments to re-input data or input journal periodically (batch) so that affect the presentation of Financial Reports. Based on IHPS of BPK in 2016, the findings obtained occurs in as many as 291 local governments to issue as many as 445 issues (www.bpk.go.id).

One of good quality information that was supported by an adequate increase of Computer Self-Efficacy. Issues relating to the computer skill or Computer Self-Efficacy, namely : First, the frequent occurrence of human error such as user error occurs (employees) when copy and fill in the data, errors

in calculation, and errors charging document number. Second, the users (end user computing) often find it difficult to operate the new information system implemented in organization due to a lack of level of involvement (participation) in the development of the IS. (Yulianto, 2016).

Improving the information quality is also influenced by the data quality which inputed into the information system. Facts, as quoted from the Based Accrual Reports by BPK in 2015, mentioned besides the problems of the mapping accounts and input data process is not completed, the application system used by local government was also not fully meet the needs of the recording transaction ruled in accounting policies. Because of data quality is not optimal causing the resulting Financial Reports can not be used in making decisions (www.bpk.go.id).

Quality of adequate Financial Reports can be also achieved through commitment and support from superiors as authorities. As quoted from the Report of the DPR to NTB last August 1-5, 2016 revealed that the implementation of the regional financial management with SIMDA in NTB it needs improvement such as tops support and leaders of SKPD (www.dpr.go.id). However Rahayu (2012) found that the reality in the public sector are problems about the lack of top management support for training and funding for the development of the resource.

Research on Regional Management Information System (SIMDA), behavioral organizations such as data quality, tops support, and local government financial reports have been carried out. But the addition of Computer Self-Efficacy variables are still rare. Some previous studies also prove that Computer Self-Efficacy affect the implementation of information technology such as Pawirosumarto (2014), Raharjo (2014), Imran (2014) and Kurniati (2012). The different results obtained by Pratama (2011) and Pratiwi (2013) who found that the Computer Self-Efficacy has no significant effect to the system quality and information quality so that becomes one gap research for this study to reexamine the Computer Self-Efficacy variable in Lombok island.

Research that examines the data quality is Lee and Strong (2003) states that the data production process must run properly in order to achieve quality results, in line with the terms of Rahayu (2012) states that data quality can affect the output of AIS. Xu (2003) in Setiawati (2015) and Alfian (2014) stated that the quality of the AIS output relies on the existing input. Al-Hiyari et,al (2013) stated that

the data quality significantly influence the accounting information system but does not affect the quality of accounting information.

Other studies mention that more tops support to employee performance makes the Financial Reports is more qualified (Ningsih, 2014; Sahusilawane, 2014; Raflis, 2013; Rahayu, 2012 and Latifah and Sabeni, 2007). The different results obtained by Almilia (2007) and Alfian (2014) who found that top management support does not affect the implementation of information systems. Research on the area of financial information systems reveal that the better the quality of local financial information systems will increase the level of reuse (reuse) the system (Pujiswara and Sinarwati, 2014; Mohune, 2013; Winidyaningrum 2010; Mulyono, 2009; and Latifah, 2007). Differences of this study with previous research lies in the variables are built and direction of research. Originality in this study is the use of SIMDA variable and quality of the Financial Reports as a endogenous variable to exogenous Computer Self-Efficacy, data quality and tops support. This study uses a one-way testing to improving the quality of Financial Reports, not vice versa.

This research was motivated by Alfian (2014), which uses ability of the user as independent variable, data quality and top management support with Financial Reports and SIMDA quality as the dependent variable. There was also the addition of independent variables in the form of Computer Self-Efficacy who is believed to affect the quality of the system and quality of information. This study is a modification of some previous studies by looking at the relationship of information systems used in the direct influencing of Computer Self-Efficacy variables, data quality and tops support to the quality of the resulting Financial Reports.

The problems that can be formulated in this study were (1). Do Computer Self-Efficacy, data quality and tops support affect the implementation of the Regional Management Information System? (2). Do Computer Self-Efficacy, data quality and tops support to influence the quality of Financial Reports? (3) Is the implementation of the Regional Management Information System to influence the quality of Financial Reports?

The purpose of this study was to provide empirical evidence that : (1). Computer Self-Efficacy, data quality and tops support affect the implementation of the Regional Management Information

System, (2). Computer Self-Efficacy, data quality and tops support affects the quality of Financial Reports, (3). Regional Management Information System Implementation affect the quality of financial reports.

2. Theoretical Framework and Hypothesis Development

Grand theory underlying this study is the stewardship theory (Donaldson and Davis, 1991), which describes the situation where the management is not motivated by individual goals, but aimed at the target results for the organization (Haliah, 2013). Some consideration of the use of stewardship theory according Haliah (2013) are based on the basic assumption of Podrug (2011) in connection with this study include : (1) .Management as stewards / manager; that considers that the management of the organization as "stewards / stewardship ', will act with full awareness, wisdom and wise for the organization. (2). Governance approach uses sociology and psychology is to use governance approach on the basis of psychology and sociology that has been designed for researchers to examine the situation of management as stewards (the waiter) can be motivated to act in accordance with the wishes of principal and organizations . (3). Superiors motivation in line with the objectives which the principals of this theory that describes the situation of the employer is not motivated by the goals of individuals but rather aimed at the main target for the benefit of the organization so that the stewards (management) act according to the wishes principal; (4). Manager- principal interest is a convergence where this theory assumes that the interests of the manager and the principal is convergency meaning they have the same goal to a point that is in the interests of the organization. (5). Structure in the form of facilitation and empowerment, using a structure that facilitates and empowers; (6). Relationship management- principals of mutual trust built on philosophical assumptions about the nature namely human being intrinsically reliable, able to act with full responsibility, integrity and honest to other party.

Implications of the stewardship theory to this research, could explain the existence of local government as an institution that can be trusted to act in the public interest to carry out its duties and functions appropriately, making financial accountability mandated to him, so that the goal of economic, public services and the welfare of society can be achieved maximally. To carry out these responsibilities then the stewards (management and internal auditors) directs all of the capabilities and expertise in

effecting internal control to produce quality Financial Reports. Quality of Financial Reports can produce information that is open, transparent and honest with the public based on the consideration that the public has a right to find out openly and comprehensively on Local Government accountability in the management of the resources entrusted to him and his obedience to the laws and regulations.

2.1 Computer Self – Efficacy And Simda Implementation

Stewardship theory uses governance approach on the basis of psychology and sociology that has been designed for researchers to examine the situation of management may be motivated to act in accordance with the wishes of principal and organizations. (Donaldson and Davis, 1991). Psychological factor in this study is computer self-efficacy is the ability or self efficacy against computer technology as an effort to increase the performance and therefore contributes to improving the quality of information systems and quality of information.

Computer self-efficacy is an important determinant for an individual decides to use computer technology (Hill et al. 1987). Compeau and Higgins (1995) found that the higher the individual CSE the higher the expectations outcomes perceived by the individual. Imran (2014), Pawirosumarto (2014) and Raharjo (2014) found that computer self-efficacy or computer expertise significant impact on information systems. Kurniati (2012) found that a higher self-efficacy computer SIMDA users, the faster their jobs done and improve performance. Based on the description above, the first research hypothesis is stated as follows :

H₁: Computer self-efficacy has a positive influence to the implementation of the Regional Management Information System (SIMDA)

2.2 Data Quality And Implementasi SIMDA

Stewardship theory using a structure that facilitates and empowers, one through improving the quality of data input. Through improving the quality of data input, expected to facilitate and empower internal control system be effective to produce quality information.

Lee and Strong (2003) states that the data production process must run properly in order to achieve quality results. Al-Hiyari et, al (2013) also states that the data quality significantly influence the accounting information system. In line with that terms, Rahayu (2012) states that data quality can

affect the output of the AIS. Xu (2009) stated that the quality of the AIS output relies on the existing input. Hypothesis is stated as follows :

H₂: Data quality has a positive influence to the implementation of the Regional Management Information System (SIMDA)

2.3 Tops Supports And SIMDA Implementation

Stewardship theory is a theory that describes the situation of the employer is not motivated by the goals of individuals but rather aimed at the main target for the benefit of the organization so that the steward (management) act according to the principal wishes (Donaldson and Davis, 1991). Tops support in improving the quality of financial reporting is indispensable as the implementation of the stewardship theory.

Latifah and Sabeni (2007) states that tops support influential in improving the implementation of information systems in the organization. The participation of top management and information systems managers involved is expected to yield success better information systems. Failure of information systems due to lack of support from superiors because of the lack of cost and time required. Based on the above, the research hypothesis that will be tested are :

H₃: Tops Supports has a positive influence to the implementation of the Regional Management Information System (SIMDA)

2.4 Computer Self Efficacy And Quality of Financial Reports

Compeau and Higgins (1995) showed that the behavior modeling approach for computer training can improve the perception of self-efficacy and performance in the context of the training is through persuasive action and physiological states. This is consistent with which described in the Stewardship Theory that use governance approach based on the psychology and sociology of society in order to achieve good governance. Compeau and Higgins (1995) and Chang et,al (2009) found that the higher the individual CSE the higher the expectations outcomes perceived by the individual. Amelia (2012), and Raharjo (2014) states that the computer self-efficacy or computer skills are a positive influence on the quality of accounting information. Based on the description above, the research hypothesis is stated as follows :

H₄: Computer self- efficacy has a positive influence to the quality of Financial Reports

2.5 *Data Quality And Quality of Financial Reports*

Stewardship theory outlines that in order to carry out that responsibility to the public then the stewards (management and internal auditors) directs all of the capabilities and expertise in effecting internal control to produce quality financial reports that one of them through improving the quality of data input.

Rahayu (2012) and Xu (2009) states that Data Quality can affect the output of AIS. Similarly, Alfian (2014) and Setiawati (2015) found that the quality of the data affects the quality of financial reporting. So based on description above, the research hypothesis that will be tested are :

H₅: Data Quality has a positive influence to the quality of Financial Reports

2.6 *Tops Supports And Quality of Financial Reports*

Stewardship theory assumes that the interests of the manager and the principal is convergent means they have the same goal to a point that is in the interests of the organization (Donaldson and Davis, 1991). Organizational interests achieve, the individual interests are also fulfilled. This study uses tops support variable which is expected to facilitate the internal control to be effective in order to produce quality financial reporting information that is shared goals.

Ningsih (2014), revealed that the boss optimize to build motivation and confidence of subordinates, causing the readiness of staffs to work better. Sahusilawane (2014) and Nugraheny (2009) also revealed that the organization support positively affect on employee performance. Based on the above hypothesis generated is as follows :

H₆: Tops Supports has a positive influence to the quality of Financial Reports.

2.7 *Implementasi of SIMDA And Quality of Financial Reports*

Stewardship theory using a structure that facilitates and empowers (Donaldson and Davis, 1991). This study uses Regional Management Information System variable which is expected to facilitate and empower the internal control to be effective in order to produce good quality financial reporting information.

Research by Pujiswara (2014) and Mohune (2013) states that the use of information technology is an invaluable tool in the system of accounting and finance area. Mulyono (2009), Winidyaningrum

and Rahmawati (2010) also revealed that the satisfaction of users of information systems affect the area of financial accountability. From the description above, the resulting hypothesis is as follows :

H₇: Implementation of the Regional Management Information System (SIMDA) has a positive influence to the quality of Financial Reports.

3. Research Methods

3.1 Research Population and Sample

The population of this research is civil servants as SIMDA operator of the Financial Reports constituent work units (SKPD) in each district / city. This study uses census method which the entire population will be observate.

3.2 Data Collection Procedure

Procedures / data collection techniques in this research are using questionnaire technique and technical documentation. Mechanical questionnaire conducted by the bucket of a set of questions or a written statement to the respondent through a questionnaire. Delivery of questionnaires carried out directly on three (3) Regency / City on the Lombok island. While the technical documentation is done by searching, collecting and analyzing the documents associated with the data amount SIMDA operator, regulations and other data that are relevant.

3.3 Operational Definition of Variables

3.3.1 Computer Self Efficacy

Computer self-efficacy is a response to the financial reports authors operator in using computer technology to prepare Financial Reports through software or application SIMDA program because of ability / skill respondents. Computer skills respondents measured by CSE's (Computer Self-Efficacy) scale developed by Compeau and Higgins (1995), which consists of eight indicators : (1). Able to use accounting software without the guidance of another person; (2). Able to use accounting software, although not yet been used; (3). Able to use accounting software with the help of software reference manual; (4). Able to use accounting software after seeing other people who use them; (5). Able to use accounting software if time is available; (6). Able to use accounting software if someone helps to begin

with; (7). Surely has the same skills or more than any other friends who use accounting software; (8). Able to use accounting software because it uses the same device earlier.

3.3.2 Data Quality

Data Quality (KD) is response of operator who makes financial reports to data used in input in the *software* / application SIMDA, is already complete, valid / invalid, it is consistent and accurate. In accordance Xu (2003) and Alfian (2014), this variable is measured by indicators: (1). Validity of the data; (2). Accuracy of data; (3). Consistency of data; (4). Completeness of data.

3.3.3 Tops Support

Tops support (DA) is perception of operator who makes Financial Reports who received particular attention from some of the boss's involvement in the work supervisor and provide the necessary resources. Referring to Raflis (2013), tops support variable measured by indicators : (1). Supporting job performance; (2). Support in completing a difficult job; (3). Tops active in the implementation of the system; (4). Supervisor support innovation; (5). Bosses give attention to the necessary resources in the application of the system.

3.3.4 Implementation of the Regional Management Information System (SIMDA)

SIMDA Implementation (SMD) is the response of operator of Financial Reports using information and communication technologies that serve to support the activities of the government to develop higher quality Financial Reports. These variables is measured by indicators (Davis, 1989) : (1). Improve the performance; (2). Improve productivity; (3). Effectiveness the work; (4). Facilitate the work; (5). Beneficial for the users of the report; (6). Easy to learn; (7). Clear and understandable; (8). Easy to use.

3.3.5 Quality Of Financial Reports

The quality of the Financial Reports (KLK) is the perception of SIMDA operator who makes Financial Reports on a presentation of information about the financial position, the realization of the budget, cash flow and financial performance of a reporting entity that is useful to users in making and evaluating decisions about the allocation of resources. Based on PP No. 71 Year 2010 and Mohune (2013), this variable is measured by indicators: (1). The Financial Reports are presented relevant; (2).

The Financial Reports are presented reliably; (3). The Financial Reports are presented can be understood; (4). The Financial Reports presented are comparable; (5). The Financial Reports are presented in accordance with the guidelines.

3.4 Data Analysis

The study involved 2 (two) endogenous variable those are SIMDA Implementation and quality of financial reporting and also 3 (three) exogenous variables, namely computer self-efficacy, data quality and tops support. In this study, analysis of the data used Structural Equation Modeling (SEM) - based variant or commonly called the soft modeling by using analytical tools Partial Least Square (PLS). This study uses the construct undimensional, which constructs formed directly from the manifest variables with direction indicator reflexive form.

Equation Model Measurement / Measurement (Outer Model) is:

$$\begin{aligned}
 \text{CSE} &= \lambda_{1.1} \text{CSE1.1} + \lambda_{1.2} \text{CSE1.2} + \lambda_{1.3} \text{CSE1.3} + \lambda_{1.4} \text{CSE1.4} \\
 &+ \lambda_{1.5} \text{CSE1.5} + \lambda_{1.6} \text{CSE1.6} + \lambda_{1.7} \text{CSE1.7} + \lambda_{1.8} \text{CSE1.8} + \delta \\
 \text{KD} &= \lambda_{2.1} \text{KD.2.1} + \lambda_{2.2} \text{KD.2.2} + \lambda_{2.3} \text{KD.2.3} + \lambda_{2.4} \text{KD.2.4} + \delta \\
 \text{DA} &= \lambda_{3.1} \text{DA.3.1} + \lambda_{3.2} \text{DA.3.2} + \lambda_{3.3} \text{DA.3.3} + \lambda_{3.4} \text{DA.3.4} \\
 &+ \lambda_{3.5} \text{DA.3.5} + \lambda_{3.6} \text{DA.3.6} + \delta \\
 \text{SMD} &= \lambda_{4.1} \text{SMD 1.1} + \lambda_{4.2} \text{SMD 1.2} + \lambda_{4.3} \text{SMD 1.3} + \lambda_{4.4} \text{SMD 1.4} \\
 &+ \lambda_{4.5} \text{SMD1.5} + \lambda_{4.6} \text{SMD1.6} + \lambda_{4.7} \text{SMD1.7} + \lambda_{4.8} \text{SMD1.8} + \varepsilon \\
 \text{KLK} &= \lambda_{5.1} \text{KLK 2.1} + \lambda_{5.2} \text{KLK 2.2} + \lambda_{5.3} \text{KLK 2.3} + \lambda_{5.4} \text{KLK 2.4} \\
 &+ \lambda_{5.5} \text{KLK 2.5} + \varepsilon
 \end{aligned}$$

Information :

CSE	=	Computer Self Efficacy
KD	=	Data Quality
DA	=	Tops Support
SMD	=	SIMDA Implementation
KLK	=	Quality Of Financial Reports
λ	=	L oading Factor
δ	=	Noise or structural error
ε	=	Noise or measurement error

Structural Equation Modeling / Structure (Inner Model)

$$\begin{aligned}
 \text{SMD} &= \gamma_1 \text{CSE} + \gamma_2 \text{KD} + \gamma_3 \text{DA} + \xi_1 \\
 \text{KLK} &= \gamma_4 \text{CSE} + \gamma_5 \text{KD} + \gamma_6 \text{DA} + \xi_2 \\
 \text{KLK} &= \pi_1 \text{SMD} + \xi_5
 \end{aligned}$$

Keterangan :

SMD	=	SIMDA Implementation
γ_1 CSE	=	gamma, influence coefficient of exogenous of Computer Self Efficacy
γ_2 KD	=	gamma, influence coefficient of exogenous of Data Quality

γ_3 DA = gamma, influence coefficient of exogenous of Tops Support
 KLK = Quality Of Financial Reports

Convergent validity testing of the outer model through the test can be seen from the correlation between the scores of items / indicators with a score construct. The scale must be > 0.50 for the research that is exploratory. Discriminant validity test is to look at cross loading indicator has a cross loading on its construct larger than the other constructs. Composite reliability test is to measure or test the reliability of a construct, must be greater than $0.60 (> 0.60)$, it can be said that the constructs have good reliability (Ghozali and Latan, 2015). Testing of the model was evaluated by looking at the inner workings of the percentage of variance explained by looking at the R-square for latent variables. Hypothesis testing is done by comparing the value of the t-table with a value of t-statistics generated from the process of bootstrapping in the PLS. The hypothesis is accepted if the value of t-statistic is higher than t-table with a 95% confidence level (alpha 5%).

4. Results

The study was conducted at SKPD in 3 (three) Regencies / City on Lombok island. The research data was obtained from the primary data in the form of questionnaires distributed to SIMDA operators constituent Financial Reports in Mataram, West Lombok regency and East Lombok. Questionnaire's distribution to 146 respondents. Number of questionnaires were not returned 8 questionnaires (5,47%). So that the total number of 138 questionnaires or the response rate is 94,52%.

4.1. Convergent Validity

An indicator declared invalid if it has a loading factor above 0,5 against the intended constructs. Output SmartPLS to outer loading gives the following results :

Table 1. Outer Loading Indicator Against Construct

	Original Sample (O)	Standard Error (STERR)	T Stat ((O/STERR))	P Values
CSE1 <- CSE	0,696	0,071	9,735	0,000
CSE2 <- CSE	0,676	0,096	7,030	0,000
CSE3 <- CSE	0,653	0,089	7,350	0,000
CSE4 <- CSE	0,535	0,104	5,129	0,000
CSE7 <- CSE	0,804	0,038	21,329	0,000
CSE8 <- CSE	0,524	0,108	4,841	0,000
DA1 <- DA	0,592	0,157	3,777	0,000
DA2 <- DA	0,713	0,162	4,408	0,000
DA3 <- DA	0,647	0,160	4,043	0,000

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	Original Sample (O)	Standard Error (STERR)	T Stat (O/STERR)	P Values
DA4 <- DA	0,646	0,152	4,239	0,000
DA5 <- DA	0,684	0,134	5,099	0,000
KD1 <- KD	0,661	0,084	7,867	0,000
KD2 <- KD	0,661	0,072	9,224	0,000
KD3 <- KD	0,787	0,050	15,683	0,000
KD4 <- KD	0,755	0,054	13,999	0,000
KLK1 <- KLK	0,701	0,048	14,580	0,000
KLK2 <- KLK	0,682	0,066	10,284	0,000
KLK3 <- KLK	0,766	0,039	19,808	0,000
KLK4 <- KLK	0,777	0,031	25,094	0,000
KLK5 <- KLK	0,662	0,055	12,014	0,000
SMD1 <- SMD	0,644	0,054	11,963	0,000
SMD2 <- SMD	0,593	0,056	10,503	0,000
SMD3 <- SMD	0,784	0,035	22,661	0,000
SMD4 <- SMD	0,699	0,044	15,900	0,000
SMD5 <- SMD	0,618	0,050	12,447	0,000
SMD6 <- SMD	0,647	0,067	9,720	0,000
SMD7 <- SMD	0,641	0,056	11,444	0,000
SMD8 <- SMD	0,637	0,064	9,904	0,000

Source : Analysis, 2017

Based on Table 1 it can be seen that all the indicators that make up the construct of computer self-efficacy (X1), data quality (X2), tops support (X3), SIMDA implementation (Y1) and the quality of Financial Reports (Y2) are statistically significant with value greater than 1,96 with p value of 0.000. Likewise, the value of loading everything above 0,50, which means that the constructs are made are qualified for convergent validity.

4.2 Discriminant Validity

To determine the validity of a construct can also be seen from the Discriminant Validity (DV). DV on a reflective indicator is to look at cross loading indicator to construct or latent. Good DV that the indicator has cross loading on contracts larger than the other constructs. Results of cross loading between indicators against constructs can be seen in Table 2.

Table 2. Results Of Cross Loading Between Indicator Against Constructs

	Computer Self Efficacy	Tops Support	SIMDA Implementation	Data Quality	Quality Of Financial Reports
CSE1	0,696	0,097	0,276	0,185	0,218
CSE2	0,676	0,098	0,283	0,219	0,177
CSE3	0,653	0,175	0,200	0,146	0,167
CSE4	0,535	0,075	0,069	0,096	0,209
CSE7	0,804	0,132	0,351	0,235	0,248
CSE8	0,524	0,229	0,190	0,171	0,208
DA1	0,322	0,592	0,151	0,116	0,211

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DA2	0,111	0,713	0,145	0,118	0,132
DA3	0,060	0,647	0,179	0,100	0,148
DA4	0,099	0,646	0,135	0,076	0,119
DA5	0,050	0,684	0,245	0,171	0,109
KD1	0,282	-0,006	0,280	0,661	0,263
KD2	0,137	0,130	0,234	0,661	0,212
KD3	0,089	0,214	0,328	0,787	0,379
KD4	0,298	0,160	0,358	0,755	0,313
KLK1	0,280	0,066	0,463	0,275	0,701
KLK2	0,233	0,185	0,410	0,259	0,682
KLK3	0,179	0,087	0,468	0,298	0,766
KLK4	0,182	0,266	0,521	0,325	0,777
KLK5	0,255	0,189	0,411	0,340	0,662
SMD1	0,283	0,153	0,644	0,278	0,408
SMD2	0,238	0,101	0,593	0,255	0,270
SMD3	0,307	0,150	0,784	0,422	0,483
SMD4	0,414	0,188	0,699	0,314	0,459
SMD5	0,249	0,215	0,618	0,230	0,444
SMD6	0,176	0,206	0,647	0,262	0,435
SMD7	0,104	0,157	0,641	0,214	0,484
SMD8	0,140	0,252	0,637	0,225	0,318

Source : Analysis, 2017

Based on Table 2 above can be seen that the discriminant validity has been fulfilled because the notice of cross loading (bold) has been met with both because the indicator has cross loading over the other constructs. Feasibility constructs created can also be seen from the discriminant validity (DV) via the Average Variance Extracted (AVE), composite reliability (ρ_c) is commonly used for reflective indicator that seeks to measure the internal consistency of a construct and Cronbach Alpha. The processed data are presented in Table 3 below.

Tabel 3. AVE, Composite Reliability (ρ_c) And Cronbach Alpha of The Variables

No.	Variabel Konstruk	AVE	Composite Reliability	Cronbachs Alpha
1	Computer Self Efficacy	0,429	0,815	0,731
2	Data Quality	0,432	0,791	0,673
3	Tops Support	0,436	0,860	0,815
4	SIMDA Implementation	0,515	0,809	0,688
5	Quality Of Financial Reports	0,517	0,842	0,765

Source : Analysis, 2017

Table 3 shows that the variable of computer self-efficacy , data quality and tops support has a AVE value is still below 0,5 while SIMDA implementation variable and quality of financial reporting has a value above 0,5 AVE. Cronbach alpha value produced all constructs say well that is above 0,50. However, according to Ghazali and Latan (2015), Cronbach alpha generated by the PLS bit under estimate so it is advisable to use the Composite Reliability. Constructs's composite reliability value

showed a value above 0,7 so that it can be concluded that all indicators reflective construct is reliable or meet the reliability test and fulfill the internal consistency.

Another method to see discriminant validity is to look at the square root of AVE of each construct with the correlation between the construct with other constructs as presented in Table 4.

Tabel 4. *Root Square Average Variance Extracted (RSAVE) and Corelation among Variable Construct*

	Computer Self Efficacy	Dukungan Atasan	Implementasi SIMDA	Kualitas Data	Kualitas Laporan Keuangan
Computer Self Efficacy	0,655				
Tops Support	0,201	0,658			
SIMDA Implementation	0,374	0,267	0,660		
Data Quality	0,278	0,183	0,425	0,718	
Quality Of Financial Reports	0,311	0,223	0,635	0,417	0,719

Source : Analysis, 2017

From Table 4 we can conclude the construct of computer self-efficacy, data quality, tops support, SIMDA implementation and quality of financial reporting is also valid. It can be seen from the square root of AVE printed in bold, have a value greater than the correlation between constructs, that the numbers on their left.

4.3 R – Square Testing

Once the model is estimated meets the criteria Outer Model, subsequent testing of structural models (Inner model). Here is the R Square value of the construct :

Tabel 5. *Score Of R Square Model*

No.	Variabel	R Square
1	SIMDA Implementation	0,274
2	Quality Of Financial Reports	0,435

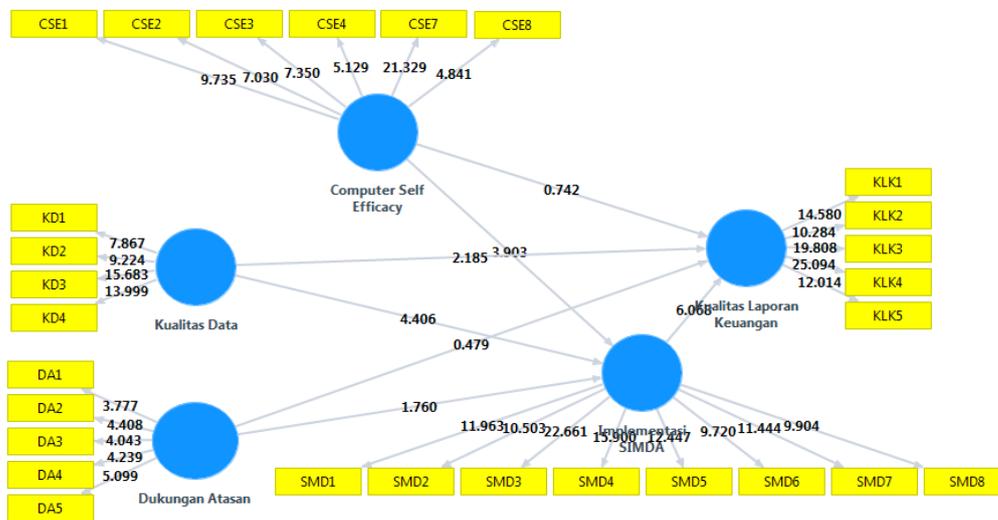
Source : Analysis, 2017

According to Table 5, can be seen the value of R square for the implementation of variable values obtained SIMDA R square of 0,274. This means that 27,4% of the SIMDA implementation variable can be explained by the variation of the three independent variables (CSE, KD and DA), while the remaining 72,6% is explained by other causes beyond the model. While the R-square value calculation for the quality of financial reports variable obtained value of R square of 0,435. This means that 43,5% of the variable quality of the Financial Reports which can be explained by the variation of

the four variables (CSE, KD, DA and SMD) while the remaining 56,5% is explained by other causes beyond the model.

4.4 Hypotesis Testing

Hypothesis testing is done by comparing the value of the t-table with a value of t-statistic or t-count resulting from the process of bootstrapping in the PLS. Accepted hypothesis (supported) if the value of t-statistic is higher than t-table with a 95% confidence level (alpha 5%) t-table to test the hypothesis is 1,96. The significance level test results can be seen in Figure 1 and Table 6 below.



Tabel 6. Significance Between Variables

	Original Sample (O)	Standard Error (STERR)	T Statistics (O/STERR)	P Values
Computer Self Efficacy -> SIMDA Implementation	0,251	0,064	3,903	0,000
Computer Self Efficacy -> Quality Of Financial Reports	0,058	0,078	0,742	0,458
Tops Support -> SIMDA Implementation	0,157	0,089	1,760	0,079
Tops Support -> Quality Of Financial Reports	0,038	0,080	0,479	0,632
SIMDA Implementation -> Quality Of Financial Reports	0,532	0,088	6,068	0,000
Data Quality -> SIMDA Implementation	0,326	0,074	4,406	0,000
Data Quality -> Quality Of Financial Reports	0,168	0,077	2,185	0,029

Source : Analysis, 2017

Hypotesis 1 (H₁) : Computer self efficacy has a positive influence to the SIMDA Implementation

The relationship between Computer Self Efficacy to SIMDA implementation is a significant effect with T-statistic of 3,903 (> 1,96). Original estimate sample values was positive in the amount of 0,251 indicates that the direction of the relationship between Computer Self Efficacy with SIMDA

implementation is positive. It can be concluded that the Computer Self Efficacy has positive affect on SIMDA implementation.

This study confirms the results of research by Raharjo, et al (2014), Kurniati (2012), Imran (2014) and Pawirosumarto (2014) which states that the Computer Self-Efficacy affect the application of information systems. Good computer skills that will support the sustainability of the system. The increase in computer self-efficacy (computer skills) accounting software users will certainly have an impact to improving the implementation of information systems that will ultimately improve the organization's goals as outlined role in stewardship theory.

Hypotesis 2 (H₂) : Data Quality has a positive influence to the SIMDA Implementation

The relationship between the Data Quality to SIMDA implementation is significant influence with T-statistic of 4,406 ($> 1,96$). Original estimate sample values was positive in the amount of 0,326 indicates that the direction of the relationship between the Data Quality to SIMDA Implementation is positive. It can be concluded that the positive affect on the Data Quality to SIMDA Implementation.

The results are consistent with research by Rahayu (2012), Alfian (2014) and Teru (2015) which states that the data quality affect the sustainability of the information system. Xu (2003) also notes that data quality can produce quality information system as well. Quality data inputted by the operator is indeed beneficial for the ease and effectiveness of the system.

Hypotesis 3 (H₃) : Tops Support has a influence to the SIMDA Implementation

The relationship between Tops Support to SIMDA Implementation is no significant effect with T-statistic of 1,760 ($< 1,96$). Original estimate sample values was positive in the amount of 0,157 indicates that the direction of the relationship between the tops support to SIMDA implementation is positive. It can be concluded that the tops support does not affect the implementation SIMDA.

The results of this study are not consistent with research by Latifah and Sabeni (2007), Raflis (2013), Sahusilawane (2014) which states that tops support affect the sustainability of information systems. This study is in line with research conducted by Almilialia (2007) and Alfian (2014) which states that tops support does not affect the SIMDA implementation. Tops support still can not improve the effectiveness of the implementation SIMDA both materially and morally.

Hypotesis 4 (H₄) : Computer Self Efficacy has a positive influence to the Quality Of Financial Reports

The relationship between Computer Self Efficacy with Quality of Financial Report is no significant effect with T-statistic of 0,742 ($< 1,96$). Original estimate sample values was positive in the amount of 0,058 indicates that the direction of the relationship between Computer Self Efficacy with Quality Financial Report is positive. It can be concluded that the Computer Self Efficacy does not affect the quality of Financial Reports.

The results of this study are not consistent with research by Compeau and Higgins (1995) found that the Computer self-efficacy influence the outcome expectation and research by Kurniati (2012) and Pawirosumarto (2014) who found that the Computer self-efficacy affects the quality of information. This study is in line with research that found by Pratama (2011) and Pratiwi (2013) which states that the Computer self-efficacy did not significantly affect the quality of information. computer skills of the operator is still not enough to support the financial reporting quality results.

Hypotesis 5 (H₅) : Data Quality has a positive influence to the Quality Of Financial Reports

Relationship between Data Quality with Quality Financial Report is significant influence with T-statistic of 2,185 ($> 1,96$). Original estimate sample values was positive in the amount of 0,168 indicates that the direction of the relationship between Quality Data to Quality of Financial Report is positive. It can be concluded that the Data Quality has positive affect to quality of Financial Reports.

The results support the research conducted by Rahayu (2012) and Xu (2009) which states that quality data can affect the output produced by the information system. This study is also consistent with research by Alfian (2014) which states that the data quality has positive influence to the quality of financial reporting. Quality of the data which better used to generate the output information systems the better anyway. Output meant here is the financial report.

Hypotesis 6 (H₆) : Tops Support has a positive influence to the Quality Of Financial Reports

The relationship between tops support with Quality Financial Report is no significant effect with T-statistic of 0,479 ($< 1,96$). Original estimate sample values was positive in the amount of 0,038 indicates that the direction of the relationship between tops support with Quality Financial Report is

positive. It can be concluded that the tops support does not affect the quality of Financial Reports.

This study does not support the research by Rahayu (2012), Ningsih (2014), Alfian (2014) and Al-Hiyari et,al (2013) which states that the tops support affect the quality of the Financial Reports. But this study are consistent with research by Kamal (2014) and Alfiani (2017) which states that tops support does not affect the quality of financial reporting.

Hypotesis 7 (H₇) : SIMDA Implementation has a positive influence to the Quality Of Financial Reports

The relationship between the Implementation SIMDA with Quality Financial Report is significant influence with T-statistic of 6,068 (> 1,96). Original estimate sample values was positive in the amount of 0,532 indicates that the direction of the relationship between the SIMDA Implementation with Quality Financial Report is positive. It can be concluded that the implementation SIMDA has positive affect to the quality of Financial Reports.

The results of this study are supported by previous studies by Evicahyani (2015) and Winidyaningrum (2010), which explains that the use of technology, in this case the Regional Financial Information System, has a positive influence to the quality of financial reports. Mohune (2013) also found that SIMDA has a significant affect to the quality of financial reports. Rahayu (2012) found that the SIA implementation affect the quality of financial information. If the application of information systems better, it will be followed by the quality of the Financial Reports better.

5. Conclusions, Implications and Limitations

5.1 Conclusion

The results of this study can be described as follows: (1). Computer self-efficacy has positive influence to the implementation of the Regional Management Information System. This suggests that when the computer self-efficacy of operator SIMDA is better, it will increase the use of the Regional Management Information System. (2). Data quality has positive influence to the implementation of the Regional Management Information System. The processed data should give meaning to the recipient information. Data quality has a strong significance to influence the success of information systems. (3) Tops Support does not affect the implementation of the Regional Management Information System. This means that although the tops support has been very good, it will not affect the SIMDA

implementation. (4). Computer self-efficacy does not affect the quality of financial reporting. This means that while the computer self-efficacy is very good, it does not affect the quality of the Financial Reports. (5). Data quality has a positive effect on the quality of the Financial Reports. The Financial Reports produced will be better if the quality of the data inputted into the information system is also getting better. (6). Tops Support does not affect the quality of financial reports. This means that many or absence of support from the employer does not affect whether or not the quality of the Financial Reports. (7). Regional Management Information System Implementation affect the quality of financial reporting. This means that the SIMDA implementation is increasingly comprehensive and sustainable to improve the quality of financial reports generated.

5.2 Implications

Theoretical implications of this research from the standpoint of the usefulness of financial reporting information quality, can provide an understanding of the stewardship theory so as to provide the explanatory of the concept of thinking about the importance of the quality of the resulting Financial Reports are implications on improving the financial accountability of the government. Such understanding is required so that the data presented in the Financial Reports to be useful and utilized as well as possible for the users to making the right decision.

Practical implications, this study has implications for the practice to the unit should maintain quality of the report obtained unqualified opinion and improve its quality, especially who have not obtained unqualified opinion. With attention and improving computer self efficacy operators, improve data quality, increase employer support and optimize the utilization of information technology is expected that the state financial managers, especially employees of the accounting department is able to carry out tasks and accounting functions properly which ultimately led to the Financial Reports resulting quality government.

Policy Implications, this study can be used by interested parties for consideration and decision. SKPD can use the results of this study to determine what factors can improve the financial quality as a form of accountability in managing state finances that will improve the quality of financial reporting of relevant, reliable, understandable and comparable accordance with PP number 71 Year 2010.

5.3 Limitations

The study reveals that tops support does not affect the implementation SIMDA and quality of financial reports, computer self-efficacy also does not affect the quality of financial reports and less explored other factors that can affect the quality of financial reporting. Which is expected to examine other factors making for future research gained a better understanding of the factors that affect the quality of financial reporting.

This study is limited to the perspective of the financial report's authors operators who have implemented SIMDA . Respondents need to be taken from different groups, such as the Budget User / Budget Authority and officials of local finance manager for response wider concerning the preparation of Financial Reports.

Sampling studies were only done to SKPD using SIMDA in three regencies / cities in the Lombok island, making it necessary caution in generalize the results. The different results might be obtained if the research is done for the whole of Indonesia.

The data analyzed in this study using the instrument based on the perception of my response score in respondents. Future studies should accompany the respondent and conduct the interview process at the time of filling out the questionnaire in order to minimize bias towards research.

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