



THE MEDIATING ROLE OF ACTUAL USAGE IN INFLUENCE OF PERSONAL TECHNICAL ABILITY AND SYSTEM OPERATOR TRAINING ON FINANCIAL MANAGEMENT INFORMATION SYSTEM PERFORMANCE AT BONDOWOSO REGENCY

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Abstract

This study aims to find empirical evidence whether there is Influence of Personal Technical Ability, System Operator Training on Performance Finance Management System Area (SIMDA) e through Actual Usage in Bondowoso Regency Government. The population in this study is the apparatus concerned with the variables studied, the operator SIMDA/compilers of financial statements. Data obtained from the questionnaires of respondents were tested using path analysis test (Path Analysis). The results showed the ability of personal information systems have a significant effect on the performance of SIMDA. Training system users do not affect the performance of SIMDA. Ability of personal information system technique to SIMDA service adoption. Training system users do not affect the performance of SIMDA. The adoption of SIMDA services has a significant effect on the performance of SIMDA.

Introduction

According to BPKP 2017, SIMDA Application Program has been implemented in 425 local governments from 542 local governments or 78.41%. Meanwhile, 425 local governments that implemented SIMDA as a whole have not run optimally. This is evidenced from the Summary of Semester Examination Results (IHPS) 2015 which states that: Comprehensive strategy does not exist, human resources and application systems are not ready and the device is not complete regulation. Meanwhile, based on the results of examination from BPK-RI in Summary of Semester Examination Result (IHPS) Year 2016, still found problems related to the system among others (BPK RI, 2016): The financial reporting system that has been established not guarantee the accuracy and completeness of financial information, the integration of information systems, and the application system has not guaranteed the accuracy of account presentation.

The performance of a good government information system can be seen from the decision of the user of the government information system itself. An information system will be successful if supported by several supporting factors. According to Soegiharto and Tjhai Fung Jen, several factors influencing the performance of governmental governance, such as: user involvement in system development, personal information system technical skills, top management support, formalization of information system development, users of Government Information Systems (Almilia et al., 2006).

Users of information systems can gain the ability with training to identify information requirements and sincerity and limitations of information systems and these capabilities can lead to improved performance. Before accepting the new system, someone will first notice the change and then try to understand it. This can be achieved through proper training. Training will also increase employees' confidence in dealing with new systems (Lestari, and Eva, 2010: 22). Komara and Acep (2005) user training factors, SI control committees and SI department locations to user satisfaction and use of information systems have no effect on SIA performance. Karikari et al., (2015) examined the effect of training on the performance of SIMDA. The results of this study found that the training effect on corporate information systems.



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The ability of personal techniques users of information systems plays an important role in the development of information systems to produce information to create accurate planning reports. Each employee must be able to master the use of computer-based systems in order to process a number of transactions quickly and integrated, can store data and retrieve large amounts of data, can reduce mathematical errors, produce timely reports in various forms, and can be a decision tool Yullian, 2011: 6). Jen et al. (2002) argue that the higher the ability of SIA's personal engineering will improve SIA performance due to a positive relationship between SIA's personal technical skills and the performance of SIA (Komara and Acep, 2005), (Jen et al., 2002) and (Almilia and Brilliantine, 2007)). Jen's research (2002) showed that the variable of personal information system ability based on the correlation coefficient showed positive relationship to user satisfaction variable while Almilia and Brilliantine (2007) showed that there was no significant relationship between user involvements in system development process with SIMDA performance. Alfian and Mohammad (2014) examined the effect of top management support, the level of user understanding of SIMDA, the quality of input data on SIMDA implementation and stated that the quality of input data and top management support had a positive effect on the implementation of SIMDA, but the level of user knowledge about SIMDA did not positively affect implementation of SIMDA. According to Srimindarti et al. (2012) reveals that the ability of personal techniques here related to the ability possessed by users of accounting information systems. Hashim et.al (2012) found that personal skills and information system training can affect the performance of SIMDA.

Implementation of SIMDA in Bondowoso District Government has been implemented since 2011. SIMDA used at that time is SIMDA version 2.1. The achievement of SIMDA implementation in Bondowoso Regency Government is still not maximal yet. This is evidenced from the results of BPK examination in 2016, which states that the implementation of SIMDA in Bondowoso Regency Government has not fully used optimally both in terms of Information Technology System that not support and accounting understanding of each operator is still limited.

This research has the following objectives::

- a. To analyze the significant effect of personal information system ability on SIMDA performance..
- b. To analyze the significant influence of system operator training on the performance of SIMDA..
- c. To analyze the significant effect of personal technical ability on SIMDA actual usage.
- d. To analyze the significant effect of system operator training on SIMDA actual usage.
- e. To analyze the significant effect of SIMDA actual usage on SIMDA performance.

Literature Review

System Operator Training

The Related to the competence in using the knowledge, methods, techniques and equipment used to carry out the tasks and experience and training it acquired. The ability of personal techniques is measured by the following indicators:

- a. Knowledge is information possessed by a person to carry out duties and responsibilities in accordance with the field in the gelutinya, measured through:
 1. Knowledge and understanding of duties and responsibilities in working in the field of information systems.
 2. Knowledge of agency organization tupoksi..
- b. Abilities is based on the competence of users of information systems in running existing information systems with items:
 1. Ability to run the information system.
 2. Ability to know the required information.
- c. Skills possessed by SIMDA operators in carrying out their work..

Training

Measuring the effectiveness of training activities sothe training can contribute optimally. Training indicator is measured by:

- a. Type of training consists of:



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1. Training budgeting / planning (preparation of Budget Work Plan (RKA), Budget Implementation Document (DPA),
 2. Training of administration (entry data making SPP and SPM),
 3. Training on the preparation of financial reporting
- b. The training participant is the person selected based on certain requirements and appropriate qualifications. Training participants who do not meet the criteria required by training activities may lead to excessive use of time, funds, and energy allocations in HR training activities.
 - c. The execution time is the time period required to carry out the training.
 - d. Methods and techniques are measured by the number of theories and practices in HR training activities.
 - e. Instructor is a person or team who are experts in providing SIMDA Finance training.
 - f. Material is measured in accordance with the latest developments of SIMDA.

Actual Usage

The concrete form of adoption of SIMDA services that are conceptualized in the form of measurements of the frequency and duration of technological usage. There are 6 dimensions to measure actual variables usage with indicators ie:

1. Continuous where the system is done continuously as needed
2. SIMDA output results can be used by the needy
3. SIMDA output results obtained quickly and on time.
4. SIMDA output results can be used as a source of information.
5. SIMDA output results can be classified according to the interests of each field

Performance

The ability to process data through written program programs as a means of government or the public sector in carrying out its duties to provide services to the community. The performance of SIMDA is explained by the following indicators:

1. SIMDA is able to help the field / section works properly
2. SIMDA is very important in the success of field performance
3. SIMDA able to improve operator work satisfaction
4. SIMDA can provide information needed by all parties, such as: Bupati, BPK, and community
5. SIMDA in the application is used to access information to meet the needs of the field / financial section
6. SIMDA can help do field task / finance section
7. SIMDA can contribute to the achievement of agency goals
8. SIMDA can make adjustments to various new conditions in accordance with the development of information needs now and in the future.

Methodology Research

The type of data in this study is self-report data in the form of written response given to the subject of research, in this case is the respondent, as a response questionnaire submitted by the researcher. Population taken in this research is SIMDA operator of OPD Regional Device Organization) which is in Government of Bondowoso Regency as much 62 people. Sample method used is census method where all populais become sample of 62 SIMDA operators in OPD Bondowoso Regency Government.

Path analysis is an extension of the necessary analysis on the network path of variables involving more than one question. The path diagram provides explicitly the causal relationship between moving model variables from left to right with the priority implications of variable causal relationships close to the left. The advantage of paths can accommodate direct and indirect effects through intervening variables. A direct relationship occurs when one variable affects the other without the third variable mediating the relationship between the two variables. The indirect relationship is if there is a third variable mediating the relationship of the two variables, then on each dependent variable there will be an arrow leading to this variable and serves to explain the number of variables that cannot be explained by that variable



Research Funding

Based on the result of path coefficient hence can be made the following equation.

$$Z = 0,080 + 0,945X1 - 0,006X2 + e$$

$$Y = 0,082 + 0,938X1 - 0,008X2 + 0,02Z + e$$

1. The influence of personal technical ability on Performance of SIMDA

Based on the results of data analysis can be seen for testing the variable ability of personal systems information systems on the performance of SIMDA obtained beta value (β) of 0.938 with ρ -value of 0.000. Since the value of ρ -value is less than α ($0,000 < 0.05$) then H_0 is rejected. Thus there is a significant influence of personal technical ability on the performance of SIMDA.

2. The influence of system operator training on SIMDA performance

Based on the results of data analysis can be seen for testing system operator training on the performance of SIMDA obtained beta value (β) of 0.008 with ρ -value of 0.858. Since the value of ρ -value is greater than α ($0,000 < 0.05$) then H_0 is accepted. Thus there is a significant influence of system operator training on the performance of SIMDA.

3. Influence of personal technical ability on actual usage

Based on the results of data analysis can be seen for testing personal technical ability of personal systems information systems on the actual usage by beta value (β) of 0.945 with ρ -value of 0.000. Since the value of ρ -value is less than α ($0,000 < 0.05$) then H_0 is rejected. Thus there is a significant influence between personal technical ability on actual usage.

4. The influence of system operator training on actual usage

Based on the results of data analysis can be seen for testing system operator training on the actual usage obtained by beta value (β) of 0.006 with ρ -value of 0.890. Because the value of ρ -value is greater α ($0,000 < 0.05$) then H_0 is accepted Thus system operator training has no significant effect on actual usage.

5. The influence of actual usage on SIMDA performance

Based on the results of data analysis can be seen for testing actual usage on SIMDA performance obtained beta value (β) of 0.02 with ρ -value of 0.045. Since the value of ρ -value is less than α ($0.045 < 0.05$) then H_0 is rejected. Thus there is a significant influence on the actual usage to the SIMDA performance.

This section describes the calculation of the effect of work environment variable consisting of the personal technical ability and system operator training has direct and indirect effect on the performance of SIMDA, through the intervening variable of actual usage. If there is a path not significant, then applied trimming theory by eliminating or removing the path is not significant. Then with the results of the new structure is recalculated each path coefficient. Therefore the user training program path is not included in the path calculation. The path calculation of the variable proved significant. Based If there is an insignificant path, then applied trimming theory that is by eliminating or removing the path that is not significant so that included in the calculation of the path is the influence of personal information systems technology skills on service adoption and performance of SIMDA while training programs are issued in the calculation of the path because it is not significant. Based on the calculation of path coefficient in the appendix, it appears that the total influence of variable ability of personal technical ability on the performance of SIMDA (Y) is 95.6% with details of direct influence of 93.8% and indirect influence of 1.8 %.

Discussion

The influence of personal technical ability on SIMDA performance

Based on the calculation of path analysis and hypothesis testing it appears that the ability factor of personal technical ability system has a significant positive effect on the performance of SIMDA. The situation occurs because of the assessment of work which is a collection of total work that is the task and individual characteristics in order to achieve goals / targets determined leadership. Overall factor of ability of personal of information system is influence to performance of SIMDA. This is supported by the answers of respondents as a whole showed that some respondents have very good perception about the performance of SIMDA. Means operator SIMDA in OPD Bondowoso Regency Government always try to improve the performance of SIMDA. The ability of personal technical ability will affect the results achieved by a SIMDA operator so that it can affect



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the performance of SIMDA in an agency or organization. Based on the calculation of path analysis shows that the ability of personal information system have a positive effect on the performance of SIMDA SIMDA Operator in OPD Bondowoso Regency Government. Means the higher the ability of personal information systems SIMDA operator information on a job it will further improve performance. The ability of personal technical ability that shows the ability of SIMDA operator in carrying out the work, in completing the assigned task will affect the work pattern and the work result of SIMDA operator itself. Due to the ability of personal systems of information systems is one of the factors that support to work more hard so that the results are optimal. With optimal results then the expected performance will be more increased.

The ability of personal technical ability of SIMDA operator information in OPD Bondowoso regency government is always developed with various assessment of SIMDA operator which is useful for optimizing tasks and positions held by SIMDA operator. Therefore, SIMDA operators in OPD Bondowoso District Government need to be improved with high capability that is done with various types of work so that the assessment by the institution to improve the ability of SIMDA operator in OPD Bondowoso Regency Government.

The result of this research shows that there is indirect influence and direct factor of personal information system technological capability to SIMDA SIMDA Operator's performance in OPD Bondowoso Regency Government. Indirect influence through service adoption shows the perception of high ability of personal information system technology will lead to adoption of service so that indirectly will cause operator SIMDA do work optimally. If the optimum performance can improve the performance of SIMDA, the ability of personal information system of SIMDA operator information in OPD Bondowoso District Government which is perceived directly has a positive effect on overall service adoption, as well as service adoption felt to positively affect the performance of SIMDA.

The results of this study are consistent with the research of Jen et al. (2002) argue that the higher the ability of SIA's personal techniques will improve SIA performance due to a positive relationship between SIA's personal engineering capabilities and SIA performance. Technical Capabilities Personal users of information systems play an important role in the development of information systems to produce information to create accurate planning reports.

The influence of system operator training on SIMDA performance

Based on the calculation value of path analysis of direct influence caused by system operator training has no significant effect on the performance of SIMDA. System operator training program has no a significant effect on the performance of SIMDA at SIMDA Operator Section in OPD Bondowoso District Government. That is mean the training program of SIMDA operator users on a higher job will not improve SIMDA performance. Due to the existence of the user training program has not been forced to the optimum so that the performance of the information system has not been achieved as well.

SIMDA operator training program on SIMDA Operator Section in OPD Bondowoso District Government has not been fully implemented since SIMDA is still new. So the training is also less than optimal. Training should aim at awareness of the importance of information and the utilization of information and communication technology (e-literacy), both within government and autonomous regional government and among the community in order to develop information culture towards the realization of information society. The results of this study are inconsistent with Holmes and Nicholls' research (in Komara and Acep, 2005) in which user training programs significantly influence the performance of SIMDA.

The influence of personal technical ability on actual usage of SIMDA

Based on the value of the calculation of the path seen there is a direct influence given the ability of personal systems of information systems on the adoption of SIMDA Operator services in OPD Bondowosodistrict. Means the higher the perception of the ability of personal information systems SIMDA operator information on a job it will be easier SIMDA operator perform services to the community. Likewise on the contrary, the lower the ability of personal information system operator SIMDA then the service adoption is also lower. The ability



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of SIMDA operators will support how SIMDA operators can enjoy the work done with all the characteristics they have. Each SIMDA operator has both physical and cognitive abilities and different attitudes and interests in performing its work so that the results it receives will result in different systems of information service delivery. Based on the results of the characteristics of the respondents were showed that the number of male respondents almost have doubled compared with the number of female respondents. The large number of male operators of more men's SIMDA is due to more meet the requirements specified especially for the information systems section.

The ability of personal information system SIMDA operator information in OPD Bondowoso Regency Government that has been monitored with all kinds of systems and regulations so that the government wants SIMDA operators have SIMDA operator capabilities required by the agency. Therefore, the development of the ability of personal information systems in the form of skills can be done with higher levels of higher education, skills training and others. Users are something that cannot be separated from the application of technology, in addition to human presence is very important role in the application of technology. Existing technological sophistication would be meaningless if in planning the system does not pay attention to the human factor as the user, it can be sure there will be many obstacles caused by the mismatch between technology used.

The actual usage of SIMDA is influenced by the ability of personal techniques. Personal who has the ability to use SIA will be able to operate the system properly so that the performance of SIA is high. This shows the more effective use of SIA (Hary and Gustiyan, 2014). If the ability of personal technique is better than the adoption of information services provided will also be better. This result is inconsistent as Fani and Nanda (2012) find that the ability of personal techniques has a positive effect on the adoption of information services. This result is not in accordance with the study of Wilayanti et al. (2015) found that the ability of personal techniques can improve the adoption of information systems services.

The influence of system operator training on actual usage of SIMDA

System operator training is required to improve the actual usage of SIMDA. Based on calculation value of path analysis there is no influence of variable of user training program to SIMDA operator direct service adoption. This means that better user training programs may not necessarily improve service adoption. That is because the training is rarely done and less directed. The level of individual user training program is also supported by the respondent's characteristic of the highest level of respondent's education is SMA so the understanding of the training program is often still ignored. .

SIMDA system operator training program basically needs to be applied to SIMDA operator because with user training program so SIMDA operator have ability to serve society by can operate SIMDA in daily work. Systems that have an important role in the organization / agency / company and change how to capture, process, store and distribute information in order to make it easy for accountants to produce reliable, timely, complete, understandable and tested information. The results of this study are inconsistent with Wiliandari (2016) stating that the training of information systems provided can improve the adoption of information services.

The influence of actual usage on SIMDA performance

The actual usage of a service is a feeling of joy that the SIMDA operator has for the job itself, rewards received or feelings associated. Therefore, the adoption of service is concerning feelings that do not mean not to be considered because the adoption of services will be reflected in the work. Therefore, leaders as managers are required to be more professional in order to be able to lead to the adoption of services on SIMDA operators.

Based on testing with path analysis it appears that service adoption have positive effect on SIMDA performance proved significant. The higher adoption of services achieved by SIMDA operators will improve the performance of SIMDA. This is due to the service achieved by SIMDA operator will cause the intrinsic drive to reach the expected optimal work result. The results of this study are also supported by the answers of respondents as a whole which shows that some respondents have a very strong perception about performance. It shows that SIMDA operator in OPD Bondowoso Regency Government has effort in improving performance. The direct impact of satisfaction on the performance of SIMDA is the adoption of services achieved by SIMDA operators



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will directly affect the performance of SIMDA SIMDA Operator in OPD Bondowoso Regency Government

Conclusion

Based Based on the research results can be concluded things as follows::

- a. The personal technical ability is significantly affecting the performance of SIMDA. The better the ability of personal technique so the better performance of SIMDA.
- b. System operator training is not affecting the performance of SIMDA. Less than optimal training does not improve the performance of SIMDA.
- c. The personal technical to adopt SIMDA services. increasing operator capability will increase actual usage of SIMDA
- d. System operator training is not affecting the performance of SIMDA. Less than optimal training does not increase the actual usage of SIMDA services.
- e. The actual usage of SIMDA services has a significant effect on the performance of SIMDA. The better actual usage of SIMDA then the better the SIMDA performance.

Suggestions in this study include:

- a. The need to expand the object of research and the number of samples, not just one part so that more can be used as a reference for the generalization of the problem. Also need to increase the research population so that more complex data can be read easily.
- b. An interview method should be added at the time of data collection to avoid the bias or non-objective possibility of the respondent in filling out the questionnaire.
- c. For Bondowoso district government can improve the performance of information systems by continuously performing evaluation and development of the system in accordance with the internal environment and established procedures, so as to continue to compete in an increasingly competitive business environment

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