THE EFFECT OF INFORMATION SYSTEM OF REGIONAL FINANCIAL MANAGEMENT AND APPLICATION OF PERFORMANCE-BASED BUDGETING ON PERFORMANCE OF REGIONAL GOVERNMENT

(Case Study on the Employees of BPKAD Karawang Regency)

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ABSTRACT

Regional financial management information system provides convenience, efficient and effective system for any organizations to manage their financial. Thus, this system also need to be developed and upgraded. Whereas the application of performance-based budgeting is responsibility for the decision makers. The performance of regional government represented by their actions, appearances, achievements that may be expressed in real and measurable.

This type of research is quantitative research with descriptive and verificative approach. The population in this research is the 66 employees of BPKAD Karawang, by using the *simple random sampling technique*. Data obtained by spreading the questionnaire directly to the 66 employees of the agency. Technical data analysis using SEM PLS *with SmartPLS software v.2.0.*

The results of this research, SIPKD has significant positive effect on the performance of regional governments, and the application of performance-based budgets give influence on the performance of regional government research gives empirical evidence where SIPKD performance-based budget and the application of positive significant effect on performance of regional government in BPKAD Karawang.

Keywords: SIPKD, application of performance-based budgeting, performance of regional government

I. INTRODUCTION

1.1 Background

Government Performance in the scope of study of the organization is in a macro, objectives, and goals, and expectations of an organization that is trying to accomplish its goals. A group of people who have the loyalty and interests also turned their achievements through the organization, while at the level of individuals, different goals, desires, goals, expectations, and needs can only be distributed, fulfilled, and satisfied by using the organizational line. While understanding the performance itself according to Wibowo (2007:7) "comes from the notion of ' performance ' which gives the understanding as a result of work." However, Armstrong and Baron explained that the performance is the result of work that have strong ties with the strategic objectives of the organization, consumer satisfaction, and contribute to the economy. In line with the latter definition, Mangkunegara (2007:67) States the following: The performance comes from the word job performance or actual performance (the real achievements of the work or accomplishments achieved by someone). Performance is the work of quality and quantity achieved by an employee in performing their duties in accordance with the responsibilities given to them.

Meanwhile, Mustopadidjaja (2002: 45) explained that for governmental organization, good governance performance (*good government performance*) not only requires good policy ,but also system and process of good policy implementation and the latter two require good government administration system which requires the existence of good human resources and respect the principle "*the right men and women and the right places" .* A good policy will not result in good performance when the system and the process of their implementation is not well, such as the occurrence of the delay in the absorption of the budget whether in the central government or in the regions. All of them also depends on the competence of its human resources that play a role in the policy process and system (Chairman of Commission XI DPR Marwan Cik Asan 2017). According to Mardiasmo (2006:45) performance-based budgeting implementation in Indonesia is intended to answer the demands of democratization which put forward the importance of this aspect of transparency and accountability in the areas of governance and politics, particularly the areas of financial management of the state. Sri Mulyani said the challenge of the next Minister of Finance is quite heavy. There are problems in the areas of finance. Among others, is the application of performance-based budgeting is done with attention to the link between the budget with the expected results of the activities and programs that are implemented. According to Amir Abadi Jusuf (2000: 4) the term information system advocates the use of computer technology within the organization to present information to the user. Computer-based information system is a group of hardware and software designed to convert data into useful information.

Regional Financial Management Information System (SIPKD) of Regional Government of Karawang Regency is a set of integrated applications to be used as a tool to enhance the effectiveness of the implementation of the various regulatory field regional financial management that is based on the principle of efficiency, economical, effective, transparent, accountable and auditable in the processes that occur in financial management at Regional Working Unit (Satuan Kerja Perangkat Daerah/SKPD) that includes a the process of budgeting, planning, administering and responsibility. Financial management is an action to achieve future financial goal. Financial management includes the management of personal finances, family financial management, corporate finance and management agency "financial management is an activity that is performed by a leader in moving the officials on duty in the field of finance to use the management functions, including planning or budgeting, record keeping, spending and accountability" (Syarifudin 2005:89). There are weaknesses and shortcomings in the areas of financial effect on SIPKD which is integrated with other information systems (Plt DKI Jakarta Governor Djarot Saiful Hidayat 2017).

Based on explanation of the above phenomenon, this research uses an employee in BPKAD Karawang as object of study because of his work as an employee of a government agency with the use of a system of financial management in institutions. Thus the author of lifting the title research on "The Effect of Information Systems of the Regional Financial Management and the Application of Performance-based Budgeting on Performance of Regional Government".

1.2 Research Question

Based on the identification of the problem above, then there is a formula of the following problem:

1. How much the influence of regional financial management information system on performance of regional government.

2. How much influence the application of performance-based budgeting on performance of regional government.

1.3 Purpose

1.3.1 Purpose

Hamidi (2007:6) stated that researching is a scientific activity to achieve something, whether to increase mankind quality of life or knowledge development. The purpose of this research is to know the achievement of government performance against the regional finance management information system.

1.3.2 Purpose

The objective of study are:

1. To know the influence of regional financial management information system on performance of regional government.
2. To know the magnitude of the influence of the application of performance-based budgeting on performance regional government.

1.4 Significant to Knowledge

1.4.1 Practical Use

1. For Agencies
   The results of this research are expected to be one of the tools of information and consideration of the performance of the Government.

1.4.2 Academical Use

1. Knowledge Development
   For the development of the science of Accounting material, especially for the public sector field. The research can provide additional insight and information about the broader performance of the affected regional governments and related theories on the regional financial management information system and the application of performance-based budgeting on performance of regional government.

II. LITERATURE VIEW, FRAMEWORK OF THEORY, AND HYPOTHESES

2.1 Literature Review

2.1.1 Regional Financial Management Information System

According to Amir Abadi Jusuf (2000: 4) the term information system advocates the use of computer technology within the organization to present information to the user. Computer-based information system is a group of hardware and software designed to convert data into useful information.

2.1.1.1 Information System Indicators

According to Jogianto (2007), information system comprise:

1. Perceived ease of use
2. Perceived usefulness

2.1.1 Application of Performance-based Budgeting

According to Mardiasmo (2006:45) performance-based budgeting implementation in Indonesia is intended to answer the demands of democratization which put forward the importance of this aspect of transparency and accountability in the areas of governance and politics, particularly the areas of financial management of the state.

2.1.2.1 Application of Performance-based Budgeting

According to Baridwan (2005: 45), tools of regional financial management to control regional finance are:

1. Accountability
2. *Value for money*
3. Transparency

2.1.2 The Performance of Regional government

According to Wibowo (2007: 7), "comes from the notion of ' performance ' which gives the understanding as a result of work." However, Armstrong and Baron explained that the performance is the result of work that have strong ties with the strategic objectives of the organization, consumer satisfaction, and contribute to the economy.

2.1.3.1 The Performance of Regional government Indicators

According to Mardiasmo (2002:125), performance of regional government indicators are:

1. Quality
2. Satisfaction

2.2 Framework Of Theory

2.2.1 The Effect of Regional Financial Management Information System on Performance of Regional Government.

According to Amir Abadi Jusuf (2007:11), information system is the place where the managers affect policy, budget and planning and information service consisting of members in the system information.

2.2.2 The Application of Performance-based Budgeting on Performance of Regional Government.

According to Antoro (2006:45), budgeting is a financial plan that reflects the policy choices for a period in the future. Budgeting that based on a structure and a particular classification is an important step for obtain a good budgeting system and serves as a guideline for governments in managing the finances of the state, as a surveillance tool for the glacial against government policies and capabilities. Performance-based budgeting system is seen appropriate to fulfill the purpose. Performance-based budgeting connects spending (shopping) and desired results so that the expenditure can be prioritized and units of government work can be held responsible for the results of their work.

Based on the framework of thinking, then the author can describe the paradigm of the study as follows:

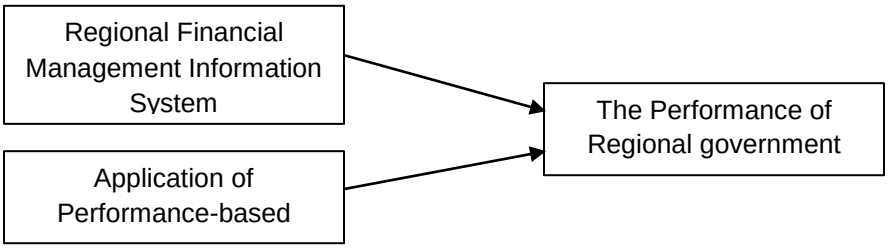


Figure 2.1
Research Paradigm

2.3 Hypothesis

According to Suharsimi Arikunto (2010:110), hypothesis can be defined as a temporary answer against the problems of research, until proven through data collected.

Based on that framework, the research hypothesis is as follows:

H_0 : Regional Financial Management Information System Influence Performance of Regional Government

Ha: Application of Performance-based Budgeting on Performance of Regional Government

III. RESEARCH METHOD

3.1 Research Method

According to Rosady Ruslan (2003:24), method is derived from Greece "methodos" which means way or toward a road. Method is a scientific activity is related to a way of working (systematic) to understand a subject or object of research, in an effort to find answers that can scientifically and accountable including their validity.

According to Sugiyono (2005:21), explained the descriptive research as "Descriptive method is a method that is used to describe or analyze a research results but is not used to make broader conclusions." According to Suharsimi Arikunto (2010:8), verificative research basically aimed to test the truth of a hypothesis which is implemented through data collection in the field.

3.2 Variable Operationalization

According to Sugiyono (2003:32), suggests that research is a variable attribute or the nature or value of the persons, objects or activities which have a certain variation defined by research to be studied and drawn the conclusion.

Variable operationalization is required to determine the type of indicator, as well as the scale of the associated variables in research, so the hypothesis testing with statistical tools can be done correctly in accordance with title research. Variables measured in this study are:

1. Free/Independent variable (x1 and x2)
   according to Sugiyono (2003:32) is a variable that affect or be the cause of changing the dependent variable or incidence (tied) which became the independent variable or variables, in this Regional Financial (X 1) and the application of performance-based Budget (X 2) i.e. the regional financial management information system and the application of performance-based Budgeting on performance of Regional Government.
2. Dependent Variable (Y)
   According to Sugiyono, (2017:39) dependent variable is the variable that is affected or which become due, because of the free variables.
   Dependent variable in this research variable Y is the Performance of Regional government.

3.3 Data Collection Method

Data collection techniques is one of important aspects to make a study going well. The method of data collection that is necessary in this research are as follows:

1. Questionnaire:
   a. Questionnaire
      according to Kusumah (2011:78) is
      "The list of written questions given to the subjects studied to collect the information required by the researchers. There are two kinds of questionnaire, structured or closed form and unstructured or open questionnaire. Closed questionnaire has questions that accompanied the answer choices, open questionnaire contains questions that are not accompanied with answers ".
   b. Interview
      According to Setyadin in Gunawan (2013: 160) the definition of the interview is as follows:
      A conversation directed at a particular problem and a process oral questioning in which two or more persons are physically opposite ".
   c. Documentation
      According Sugiyono (2013: 240) the definition of documentation is as follows:
      "Records of past events. Documents may be in the form of writings, drawings, or monumental works of written documents such as journals, life histories, stories, biographies, regulations, and policies. Documents in the form of images are such as photos, pictures, sketches and others. Documents in the form work of such as artworks,

which can be either images, sculptures, films and others. Study document is complementary methods of observation and interviews in qualitative research ".

d. Observation

According to Suharsimi Arikunto (2010:199) the definition of the observation is as follows:

"Observation, also known as observation, including the activities of concentration against something the entire object by using the tools of the senses ".

3.4 Withdrawal of Samples

To prove the truth of the answers which is still provisional (hypotheses), then the researcher did data collection on a particular object. Because the object as a population too large, then the researcher used samples taken from the population.

According to Arikunto (2013:174) the definition of sample are as follows:

"Part of studied population"

According to Hadi in Narbuko and Sutrisno Achmadi (2013:107) definition of sample is as follows:

"Part of studied objects or subjects of research and also part of representative object of research."

From above, then solvin is a sampling technique by using part of population. This research use 66 from 80 employees of BPKAD Kabupaten Karaawang.

3.5 Data Testing Method

The author did analysis after collecting data. The author analyzed the data by using descriptive and verificative method.

1. Descriptive Data Analysis

   Descriptive data analysis used to describe the influence of regional financial management information system and application of performance-based budgeting on regional government performance. Descriptive research was conducted through the collection of data in the field by means of spreading a questionnaire and further processed into data and then analyzed to obtain a conclusion.

2. Verifikative Data Analysis

   Verificative analysis in this study by using statistical test tool that is with the test of structural equations based on variance or more known as Partial Least Square (PLS) using software SmartPLS 3.0. The author used Partial Least Square (PLS) because the variables used in this study is the latent variable (not measured directly) that can be measured on the basis of indicators (variable manifest), as well as jointly involving the level of error measurement. So it will be detailed.

   According to Ghozali (2006: 18), PLS is a powerful analysis method because of it does not need scale measurement. PLS purpose is to obtain latent variable for prediction.

IV. RESULT AND DISCUSSION

4.1 Research Results

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4.1.1 Validity and Reliability Test

1. Validity Test Result

Validity test aimed to measure the questionnaire. It claimed as valid if statements in the questionnaire can measure the measured object. A measurement tool is valid if it has >;0.30 validity coefficient. by using SPSS 16.0 software.

2. Reliability Testing Results

Reliability test is also intended to test the reliability of a measurement tool of research. In this research, to test the reliability of the measurement tool used techniques are dividing two or often called as Split Half. By using SPSS 16.0 software.

Based on the value of the coefficient of reliability for each variable is greater than 0.7 so it can be inferred that the measuring instrument used reliability and the answers given by respondents with regard to statements that is just right, trustworthy or reliable.

4.1.2 Descriptive Analysis of Regional Financial Management Information System (X1)

Respondents respond regarding to this subject applied from 2 into 4 statement indicators. Research data obtained from the assessment of the respondent which is used to measure the subject shown in table 4.1 as follows:

Table 4.1
Recap of The Responses of the Respondents Regarding the Indicators of Regional Financial Management Information System

No.	Indicator	Actual Score	Ideal Score	Actual Score Percentage	Criteria
1	Perceived Ease of Use	**427**	**660**	**64.70%**	**Fair**
2	Perceived Usefulness	**456**	**660**	**69.09%**	**Good**
	Total	**883**	**1320**	**66,89%**	**Fair**

Source: Results of questionnaire, 2017
Calculation: Ideal Score = Highest Value x Number of Respondents

Table above is a recap of the answers of the respondents of the that is measured using two indicators and four statements. From the table it is known that the value of the percentage obtained is 66.89%.

4.1.3 Descriptive Analysis of Application of Performance-based Budgeting (X2)

Respondents response regarding the subject applied from 2 indicator into 4 statements. Research data obtained from the assessment of the respondent which is used to measure the subject shown in table 4.2 as follows:

Table 4.2
Recap of the Responses of the Respondents Regarding the Application of Performance-Based Budgeting Indicators

No.	Indicator	Actual Score	Ideal Score	Actual Score Percentage	Criteria
1	Accountability	**438**	**660**	**66,36%**	**Fair**
2	Transparency	**439**	**660**	**66,52%**	**Fair**
	Total	**877**	**1320**	**66,44%**	**Fair**

Source: Results of questionnaire, 2017
Calculation: Ideal Score = Highest Value x Number of Respondents

Table above is a recap of the answers of the respondents of the subject that is measured using two indicators and four statements. From the table it is known that the value of the percentage obtained in the application of performance-based budgeting variables of 66.44%.

4.1.4 Descriptive Analysis of the Performance of Regional Government (Y)

Respondents response regarding the subject applied from 2 indicator into 4 statements. Research data obtained from the assessment of the respondent which is used to measure the subject shown in table 4.3 as follows:

Table 4.3
Recap of the Response of the Respondents Regarding Performance of Regional Government Indicators

No.	Indicator	Actual Score	Ideal Score	Actual Score Percentage	Criteria
1	Quality	**436**	**660**	**66,06%**	**Fair**
2	Satisfaction	**439**	**660**	**66,52%**	**Fair**
	Total	**875**	**1320**	**66,29%**	**Fair**

Source: Results of questionnaire, 2017
Calculation: Ideal Score = Highest Value x Number of Respondents

Table above is a recap of the answers of the respondents of the subject that is measured using two indicators and four statements. From the table it is known that the value of the percentage obtained in the performance of regional government variables of 66.29%.

4.1.5 Result of Analysis of the Effect of Regional Financial Management Information System on Performance of Regional Government

Based on the results of processing the data using SmartPLS 2.0, then verificative analysis results of Effect of Regional Financial Management Information System on Performance of Regional Government explained as follows:

1. The correlation coefficient value of obtained between Effect of Regional Financial Management Information System (X1) and the Performance of Regional Government (Y) is of 0.501 and included in the categories of relationships which is regarded as positive correlation interval. It means the Regional Financial Management Information System has a significant positive influence on Performance of Regional Government .
2. The determination coefficients (partial) value of Regional Financial Management Information System (X1) influences 0.501% on Performance of Regional government (Y) and included in the fair criteria while the influence of the difference of 0.711% were other factors not examined.

4.1.6 Analysis Result of the Application of Performance-based Budgeting on Performance of Regional Government.

Based on the results of processing the data using SmartPLS 2.0, then verificative analysis results of Application of Performance-based Budgeting on Performance of Regional Government explained as follows:

1. The correlation coefficient value of obtained between Application of Performance-based Budgeting (X2) and the Performance of Regional Government (Y) is of 0.404 and included in the strong categories of relationship which is regarded as positive correlation interval. It means the Application of Performance-based Budgeting has a significant positive influence on Performance of Regional Government .
2. The determination coefficients (partial) value of Application of Performance-based Budgeting (X2) influences 0.404% on Performance of Regional government (Y) and included in the fair criteria while the influence of the difference of 0.711% were other not examined factors.

4.1.7 Hypothesis Test

1. **Hypothesis Test of the Effect of Regional Financial Management Information System on Performance of Regional Government.**

   Based on the result of hypothesis testing, t value statistic for variables X1 4.347. The value is greater than t critical _ 1668 2.000, so it can be inferred that the H0 rejected and Ha accepted, meaning that the regional financial management information system

proved to be influential on performance of regional government in BPKAD Karawang with contributions influence of 40%.

2. **Hypothesis Test of the Application of Performance-based Budgeting on Performance of Regional Government.**
   Based on the result of hypothesis testing, t value statistic for variables X2 3.389. The value is greater than 2.000, so it can be inferred that the H0 was rejected and Ha was accepted, meaning that the application of performance-based budgeting proved to be influential on performance of regional government in BPKAD Karawang with contributions influence of 31.1%.

4.2 Discussion

4.2.1 The Effect of Regional Financial Management Information System on Performance of Regional Government.

4.2.2 In hypothesis test, it can be seen that the value of t count obtained is 6.619, greater than t table which indicates that the model formed by hypothesis 1 is significant. It means that the Regional Financial Management Information System has significant effect on Performance of Regional Government in BPKAD Karawang.

This phenomenon means that there is problem in this system, such as the occurrence of the delay in the absorption of the budget whether in the central government or in the regions. All of them also depends on the competence of its human resources that play a role in the policy process and system (Chairman of Commission XI DPR Marwan Cik Asan 2017).

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Then a descriptive analysis of the results has been done proving that Regional Financial Management Information System has percentage of responses respondents as much as 55.36%, categorized as fair which means the system is not working well. This is according to the lowest indicator response are indicators of accountability of 66.52%, there is gap of 33.64%, it indicates a problem still on the transparency.

4.2.3 The Effect of Application of Performance-based Budgeting on Performance of Regional Government.

4.2.4 In hypothesis test, it can be seen that the value of t count obtained is 3.389, greater than t table which indicates that the model formed by hypothesis 2 is significant. This means that the Application of Performance-based Budgeting significantly influence the performance of regional government in BPKAD Karawang.

Sri Mulyani said the challenge for the next Minister of Finance is quite heavy. There are problems in the areas of finance. Among others, is the application of performance-based budgeting is done with attention to the link between the budget with the expected results of the activities and programs that are implemented. (Minister of Finance, Sri Mulyani 2016).

Descriptive analysis of the result has been done to prove that the variable of Application of Performance-based Budgeting has percentage responses of 66.44%, categorized as fair which mean Application Performance-based Budgeting is not working well. It was proved by indicators of the lowest response is transparency with a percentage of 66.52%, there is a gap of 33.64%..

V. CONCLUSION AND ADVICE

5.1 Conclusion

Based on the result of research on the background of phenomena, the formulation of the problem, hypothesis and research result about the Effect of Regional Financial Management Information Systems and the Application of Performance-based Budgeting on Performance of Regional Government in BPKAD Karawang, then researcher draw a conclusion as follows:

1. Regional Financial Management Information System correlated with Performance of Regional Government in BPKAD Karawang. Stronger the correlation, then the better the regional financial management information system will result in better performance of

regional government. However there is still a gap, it signifies the existence of still lack or weakness in the area of financial management information system.

2. Application of Performance-based Budgeting correlated with performance of regional government in BPKAD Karawang. Stronger the correlation, then the better application of performance-based budgeting will result in better performance of regional government. In this research the application of performance-based budget which occurred in Karawang BPKAD is in fair criteria, it signifies the existence of a deficiency on the application of performance-based budgeting.

5.2 Advice

After the researcher provide the conclusions of the results of research on Effect of Regional Financial Management Information Systems and the Application of Performance-based Budgeting on Performance of Regional Government in BPKAD Karawang, then researchers will propose advices as follows:

5.2.1 Operational Advice

1. BPKAD Karawang need to make improvement like simplifying the existing system, because the applications it is not user friendly and complicated. Then it is followed by an increase in the ability of the user by way of the annual training for employees regarding the Regional Financial Management Information System to make it easier, as well as in the implementation of budgeting needs to make improvement in the processing of financial data because of the budget already exists but is not in accordance with the results. Then the BPKAD Karawang need to make improvements in the processing of the data so the result will equal what has been budgeted. The regional government also need to improve their performance to the timeliness of the system implementation to cease the budget delaying.
2. The employees of BPKAD Karawang have to improve their transparency about the budgeting so public can evaluate so the employees' responsibility will be improved. hapus

5.2.2 Academic Advice

1. Development of Accounting Science
   The results of this research are expected to add to the insights of science and understanding related to the regional financial management information system and application of performance-based budgeting, as well as additional reference for reader.
2. Further Research
   For the next researcher, because there are still many other factors that influence outside the research model, it is expected to research by using other variables outside this variable, and can add other independent variable, it is suggested to use different population and sample in order to get the conclusion which supports generally accepted theories and concepts.

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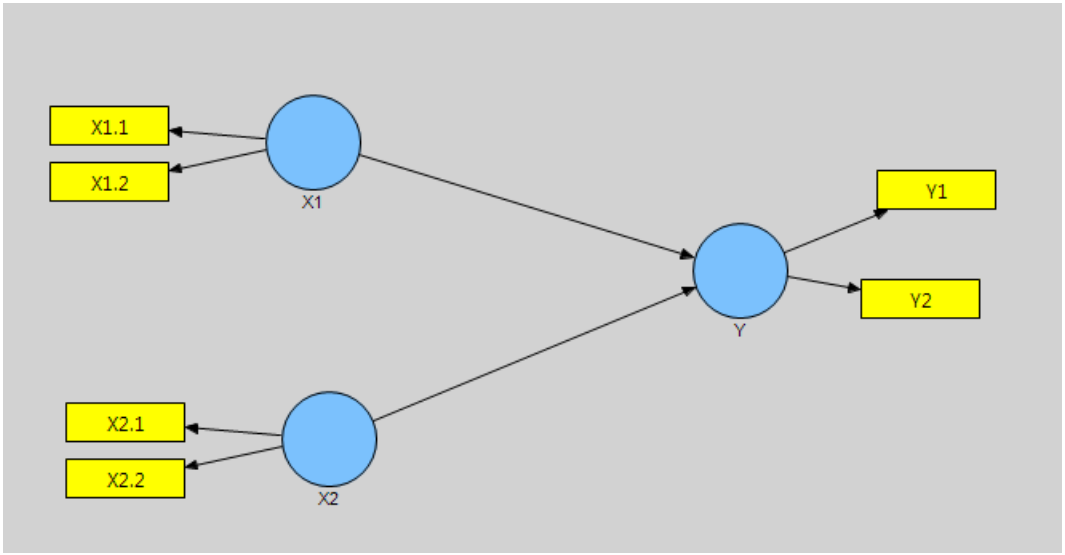
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ATTACHMENT

Structural Path Coefficient



Explanation:

X_1 = Regional Financial Management Information System
$X_{1.1}$ = Perceived of Use
$X_{1.2}$ = Percieved Usefulness

X_2 = Application of Performance-based Budgeting
$X_{2.1}$ = Accountability
$X_{2.2}$ = Transparency

Y = Regional Government Performance
Y_1 = Quality
Y_2 = Satisfaction

Table 4.31
Nilai Koefisien Jalur Struktural dan Uji Signifikansi Hipotesis Value of Coefficients of Structural Path and Hypothesis Significants Test
(*Path Coefficients*)

	Original Sample (O)	T *Statistics* (|O/STERR|)
Regional Financial Management Information System (X_1) -> Performance of Regional Government (Y)	0,501	4,347
Application of Performance-based Budgeting (X_2) -> Performance of Regional Government (Y)	0,404	3,389

Source: Smart PLS

Table 4.32
Determination Coefficients Analysis (R^2)

	Structural Path Coefficient	Correlation with Y	Effect (%)
Regional Financial Management Information System (X_1) -> Performance of Regional Government (Y)	0,501	0,798	40%
Application of Performance-based Budgeting (X_2) -> Performance of Regional Government (Y)	0,404	0,772	31,1%
TOTAL (R^2)			71,1%

Source: Smart PLS

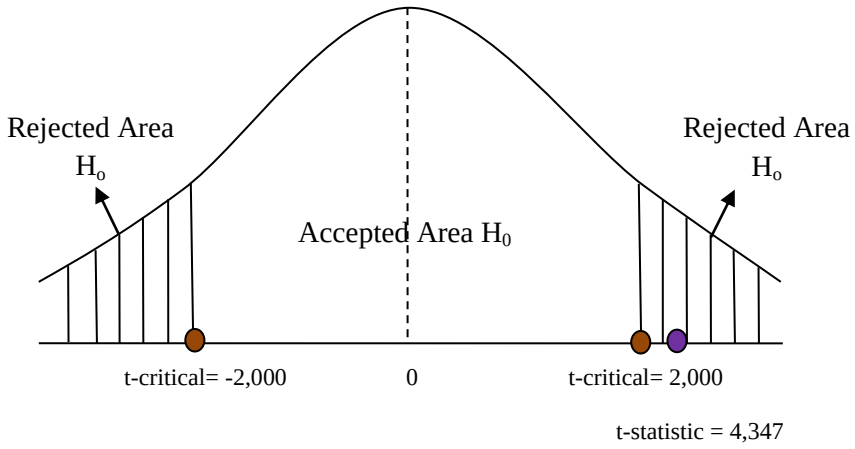


Image 4.4
Curve of Variable Hypothesis Test X_1 on Y

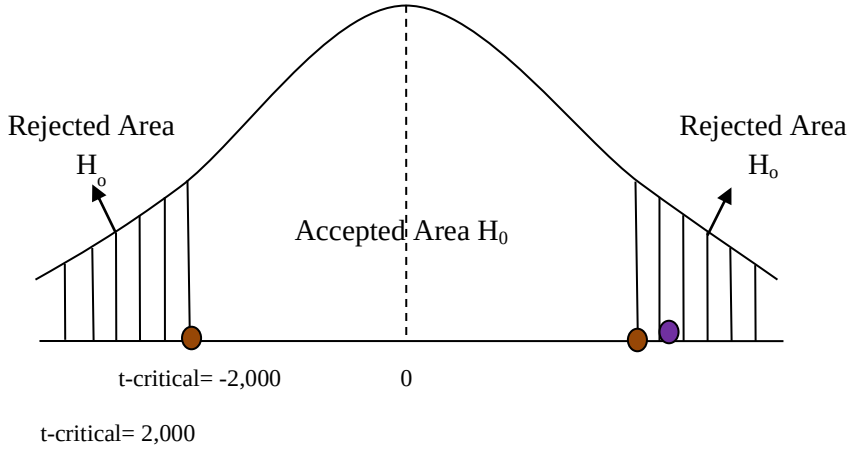


Image 4.5
Curve of Variable Hypothesis Test X_2 on Y