

CHAPTER I

INTRODUCTION

A. Research Background

The development of information technology is growing rapidly, such as in medical, accounting and etc. Government and company utilize this technology for helping their job, for example to help reporting economics transaction until it becomes financial statements. Financial statements are very important for government or company, because they have different purposes. For a company, financial statements aim to be attract investors to make investments and for government, financial statements aim to a form of accountability to the public and not looking for profit.

Decree No 17 of 2003 (UU No 17 *Tahun* 2003) says “state finance is all the right and obligations of the state that can be valued in the forms of money or goods that can be owned by the state in related with implementation of these rights and obligations”. Government Regulation No 27 of 2014 (PP No 27 *Tahun* 2014) says fixed asset (BMN) is all goods purchased or obtained at expenses of Income and Expenditure Budget (APBN) or obtained at the legal cost, like: *hibah*, contract, based on statutory provisions and based on a court decision.

Statement of Government Accounting Standards (PSAP) says BMN is tangible assets which have a useful life more than 12 months used in government activities or utilized by the public. With this regulation, hopefully in managing BMN it can be more accountable. So, government used information technology to make BMN reporting with computerized accounting system and aimed to make it easier for units to submit financial statements. This will minimize errors and be able to accelerate transparency and accountability for public.

The application used in BMN reporting called Management and Accounting Information System – Fixed Asset (SIMAK-BMN) application. SIMAK-BMN is sub system of Institute Accounting System (SAI) which is interrelated procedures to produce the information needed to balance sheet and BMN report or another managerial report. Analysis of financial statements are only used if financial statements are valid and reliable. If quality of financial statement is inclement, it means the accounting system is inclement so there was a material error. In his research Nasrudin (2015), states research SIMAK-BMN application has an effect on quality of financial statements. Requirements of quality of financial statements include: relevance, faithful representation, understandability, comparability, verifiability and timeliness.

The effectiveness of SIMAK-BMN application can be measured in various ways, such as: training, peer advice ties and satisfaction of users. Saipullah's (2017) and Patintingan's (2016) stated training has an effect on SIMAK-BMN application so generated information can satisfy quality of financial statements. Furthermore, Patintingan's (2016) said peer advice ties affect the application of SIMAK-BMN. Anugrah's (2017) said satisfaction of users affected SIMK-BMN, so the implementation can run well, while according to Majampoh's (2017) research satisfaction of users is ineffective because there are users who do not really understand about operating SIMAK-BMN application.

Based on the result of previous studies that provide inconsistencies of the results as mentioned above, the author was interested to have research on "Analysis of the Effectiveness of SIMAK-BMN Application on the Quality of Financial Statements in terms of Training, Peer Advice Ties and Satisfaction of Users" which is located at Technology Assessment and Application Institute (BPPT) Serpong, since they use a computerized system for accounting records.

B. Research Question

Based on the background, the author formulates the following problems:

1. How does the SIMAK-BMN training affect the quality of financial statements?
2. How does the SIMAK-BMN peer advice ties affect the quality of financial statements?
3. How does the SIMAK-BMN satisfaction of users affect the quality of financial statements?

C. Research Purpose

The purposes of this research are:

1. To analyse how the influence of SIMAK-BMN training on the quality of financial statements.
2. To analyse how the influence of SIMAK-BMN peer advice ties on the quality of financial statements.
3. To analyse how the influence of SIMAK-BMN satisfaction off users on the quality of financial statements.

D. Research Benefit

The results of this research are expected to provide the following benefits:

1. For the company, it is to contribute ideas that are expected to be useful as an evaluation for BMN reporting performance in BPPT.
2. For the public, it is expected to be used as reference source of information about the effectiveness of SIMAK-BMN on financial statement.