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ANALYSIS OF THE EFFECTIVENESS OF IMPLEMENTATION OF STATE-OWNED ACCOUNTING MANAGEMENT INFORMATION SYSTEMS (SIMAK-BMN) IN THE ENVIRONMENT OF THE AGENCY OF FISH QUARANTINE, QUALITY CONTROL AND SAFETY OF FISHERY PRODUCTS, MINISTRY OF MARINE AND FISHERIES

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Abstract: This research is based on the Stewardship theory, be the origin of the independent variable where the assessment, bookkeeping, and application of SIMAK BMN are tasks that must be fulfilled by the government as a form of optimal human resource management and making the best decisions for the benefit of the community. The purpose of this study was to determine the effect of the variables of valuation, bookkeeping, and the application of SIMAK BMN on the quality of financial reporting, which was moderated by the motivation of users of the SIMAK BMN application. 51 respondents used the purposive sampling technique from 27 work unit areas of the Ministry of Maritime Affairs and Fisheries using the SEM PLS method using the SmartPLS 3.3 software. The results showed that simultaneously and partially, the variables of assessment, bookkeeping, and the application of SIMAK BMN has a positive and significant effect on the quality of financial reporting. In contrast, users' motivation of the SIMAK BMN application can only moderate the implementation of SIMAK BMN on the quality of financial reporting. This proves that work experience alone is not enough if it is not accompanied by work motivation.

Keywords: Stewardship Theory, assessment, bookkeeping, application of SIMAK BMN, quality of financial reporting, motivation, PLS-SEM method, Ministry of Maritime Affairs and Fisheries

INTRODUCTION

Regarding the management of State Property (BMN), the government has issued several regulations, including the Indonesian Government Regulation No. 28 of 2020 concerning Amendments to PP No. 27 of 2014 concerning Management of State/Regional Property, regulates the management of State Property (BMN) which includes planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, elimination, administration, guidance, supervision, and control. PMK No. 181 of 2016 concerning the Administration of State Property (BMN) regulates the administration of State Property (BMN), which consists of bookkeeping, inventory, reporting, and PMK No. 14/KM.06/2015 concerning the Fourth Amendment to the Regulation of the Minister of Finance Number 29/ PMK. 06/2010 concerning the Classification and Codification of State Property regulates providing goods codes, location codes, registration codes, and organizational symbols/logos, PMK No. 246/PMK.06/2014 concerning Procedures for the Implementation of Users of State Property Jo. PMK No.87/PMK.06/2016, PMK

No.83/PMK.06/2016 concerning Procedures for Implementing the Destruction and Elimination of State Property, PMK 111/PMK.06/2016 concerning Procedures for Implementing BMN Transfers.

The three regulations were made as a form of general guidelines for managing State Property (BMN) for all government agencies. With the existence of guidelines for the management of State Property (BMN), it is hoped that the State Property (BMN) obtained is valuable and appropriate in use, obtained at a reasonable price, there is no misuse, and no State Property (BMN) is excessive or not used optimally.

The scope of State Property refers to the definition of State Property based on the formulation in Article 1 number 10 of Law Number 1 of 2004 concerning State Treasury. In the law, the scope of State Property is all goods purchased or obtained at the expense of the State Budget or derived from other legitimate acquisitions. According to Government Regulation Number 27 of 2014 concerning Management of State Property (BMN).

¹⁵ Based on the description, one of the ministry agencies implementing the regulation is the Ministry of Marine Affairs and Fisheries within the Fish Quarantine Agency, Quality Control and Safety of Fishery Products. Therefore, to analyze the role of SIMAK BMN, an in-depth study that focuses on this research is needed.

Based on Presidential Regulation Number 24 of 2010, it was stipulated that an echelon I level agency within the Ministry of Maritime Affairs and Fisheries would carry out the task of quarantining fish, controlling the quality and safety of fishery products, namely the Fish Quarantine Agency, Quality Control and Safety of Fishery Products. Furthermore, based on the Decree of the Minister of Marine Affairs and Fisheries Number KEP. 15/MEN/2010 concerning the Organization and Work Procedures of the Ministry of Maritime Affairs and Fisheries, the Fish Quarantine Agency, Quality Control and Safety of Fishery Products (BKIPM) carries out the task of developing, fostering, monitoring, and evaluating fish quarantine,

In the context of increasing the budget efficiency of the ministry of marine and fisheries and preparing the budget according to the policy of one DIPA, the merger of the said DIPA is not accompanied by the consolidation of the identity of the satker determined by the Ministry of Empowerment of State Apparatus and Bureaucratic Reform. Thus there is no transfer/mutation of employees, so there is no need to issue a Payment Termination Certificate (SKPP) which is at the BKIPM Central agency working unit consisting of the BKIPM Secretariat work unit, Fish Quarantine Center, Quality Control Center, Standardization and Compliance Center in administration, deletion, determination the status of goods is centralized directly in one DIPA satker by the Regulation of the Minister of Maritime Affairs and Fisheries Number. 3 of 2021 concerning General Guidelines for the Preparation of Work Plans and budgets for the Ministry of Marine Affairs and Fisheries.

LITERATURE REVIEW

Stewardship Theory

The theory about the manager's state has organizational goals that put aside personal interests to create an atmosphere of responsibility have high integrity, transparency, and honesty to be addressed to stakeholders. (Davis et al., 1997). In this study, the government, especially in BPIKM, the Ministry of Maritime Affairs and Fisheries, acts as a manager who

is fully responsible for serving the community and acting as stakeholders. This theory is the origin of the independent variable where the assessment, bookkeeping, and application of SIMAK BMN are tasks that must be fulfilled by the government as a form of optimal human resource management and making the best decisions for the benefit of the community. The quality of financial reporting is information presented in an open, relevant, comparable manner and becomes an obligation for the government to the public for the policies that have been decided, both in terms of economics, sociology, and politics.

Theory of Reasoned Action(TRA)

This theory was developed by Davis et al. (2008). This idea serves as a predictor of user acceptability of information technology solutions. The TAM (Technology Acceptance Model) model's objective is to describe the primary elements influencing information technology users' acceptance of information systems. This theory is anticipated to demonstrate that the usefulness and convenience of use of information systems have an effect on their use.

System Definition

Definition of Assets and State Property Management System According to Government Accounting Standards (SAP), statement number 7 states that: Assets are economic resources controlled and owned by the government due to past events and from which future economic and social benefits come. Expected to be obtained by both the government and the community and quantifiable in monetary units, including non-financial resources required to provide general public services and preserved resources for historical and cultural purposes.

The meaning of the system according to Rusdiana and Moch. Irvan follows: the system is a collection of several parts that are related and cooperate and form a unity to achieve the system's goals.

Definition of State Property

The scope of State Property refers to the definition of State Property based on the formulation in Article 1 number 10 of Law Number 1 of 2004 concerning State Treasury. In the law, the scope of State Property is all goods purchased or obtained at the expense of the State Budget or derived from other legitimate acquisitions. According to Government Regulation Number 27 of 2014 concerning Management of State Property (BMN), BMN is all goods purchased or obtained at the expense of the State Revenue and Expenditure Budget or derived from other legitimate acquisitions. Goods obtained at the expense of the State Budget include both through purchases and development. Goods derived from other legitimate acquisitions include:

- a. Goods obtained from grants/donations or the like;
- b. Goods obtained as the implementation of the agreement/contract;
- c. Goods obtained are by the provisions of laws and regulations; or
- d. Goods obtained based on court decisions that have permanent legal force.

Administration of State Property

¹⁸ Government regulation 6 of 2006 defines administration as a sequence of operations that include bookkeeping, inventory, and reporting of state property in accordance with applicable legislation.

Bookkeeping

Bookkeeping is the activity of registering and recording State property into the list of goods according to the classification and codification of goods and into the goods inventory card and in the list of State property. The user or proxy of the user of the goods must keep

documents of ownership of State property other than land and buildings that have the State. Its control and the property manager must keep documents of ownership of land and buildings under its management. Users or proxies of goods users in registering and recording must comply with the following format:

- a. Goods Inventory Card (KIB) A Land;
- b. Goods Inventory Card (KIB) B Equipment and Machinery;
- c. Goods Inventory Card (KIB) C Buildings and Buildings;
- d. Goods Inventory Card (KIB) D Roads, Irrigation and Networks;
- e. Goods Inventory Card (KIB) E Other fixed assets;
- f. Goods Inventory Card (KIB) F Construction in progress;
- g. Room Inventory Card (KIR)

Inventory ¹

The identification and inventory activities are designed to gather accurate, complete, and up-to-date information about the government's and state's owned and controlled assets. Services of independent appraisers. The inventory activities result in the creation of an inventory book listing all material State assets, both moveable and immovable. The inventory book comprises information such as the location, the kind/brand type, the number, the size, the price, the year of purchase, the origin of the items, and the condition of the goods.

The existence of a complete, regular and continuous inventory book has an essential function and role in order to:

- a. Control, use of security, and supervision of each item;
- b. Efforts to make maximum use of each item following their respective objectives and functions;
- c. Support the implementation of government/State duties.

Reporting ²

In the regulation of the minister of finance No.120/PMK.06/2007, it is stated that goods users' reporting of state property is submitted every semester, annually, and 5 (five) years to the manager. What is meant by reporting is preparing reports on goods every semester and every year after an inventory and recording are carried out. Goods users compile LBKPS, and LPKPT submitted to goods users, goods users compile LBPS to be submitted to goods managers, goods managers prepare LBMN in the form of land and buildings semi-annual and annual and collect LBPS, LBPT, and LBMN in the form of land and buildings semi-annual and annual and prepare LBMN as material for preparing the government's balance sheet.

The regional goods census data collected from each user proxy is summarized in the inventory book and delivered to the manager. The assistant manager consolidates the inventory book into a master inventory book. The following year, the user/proxy and manager will simply compile a list of products that have undergone mutations (increase and reduction) in the form of a recapitulation of state property. The Commodities Mutation Report and the Goods Mutation List are used to track the movement of goods in an orderly fashion.

The rationale for State Property Management (theoretical foundation)

The rationale used in the regulation of State Property include:

- a. Philosophical Foundation
- b. Operational Platform
- c. Juridical Foundation
- d. Sociological Foundation

Purpose of State Property Management

Asset management is comprehensive management on request, planning, acquisition, operation, maintenance, repair/rehabilitation, and asset replacement. Asset management is the process of maintaining/maintaining or utilizing public capital. This is done to carry out the administration of State Property management to create government management that can work efficiently, effectively, and economically.

Principles of State Property Management

According to Law 1 of 2004, the Management of State Property shall be carried out with due observance of the following principles:

- a. Functional Principle
- b. Principle of Legal Certainty
- c. The principle of transparency (openness)
- d. Efficiency
- e. Accountability principle
- f. Value Assurance Principle

Security of State Property

The scope of securing State Property includes Physical Security, Administrative Security, and Legal Security, and administrative security is supported by physical security and legal security of State Property.

Framework

The research framework in this study is as follows:

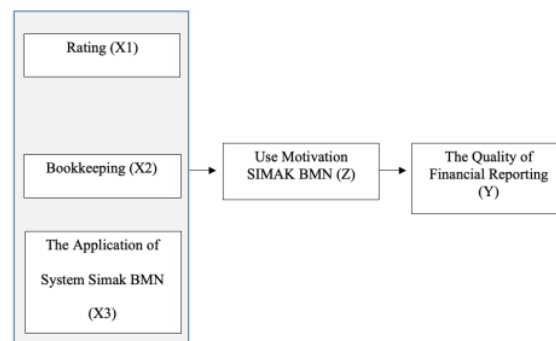


Figure 1. Framework

Research Hypothesis

- H1 : There is a significant effect of assessment through the use of the Management Information System and Accounting for State Property (SIMAK BMN) on the quality of financial reporting at the Fish Quarantine Agency, Quality Control and Safety of Fishery Products
- H2 : There is a significant effect of bookkeeping through the use of the Management Information System and Accounting for State Property (SIMAK BMN) on the quality of financial reporting at the Fish Quarantine Agency, Quality Control and Security of Fishery Products
- H3 : There is a significant effect of the implementation through the use of the Management Information System and Accounting for State Property (SIMAK BMN) on the quality

- of financial reporting at the Fish Quarantine Agency, Quality Control and Safety of Fishery Products
- H4 : There is a significant effect of Assessment, Bookkeeping, Reporting, Implementation, the competence of human resources through the use of the Management Information System and Accounting for State Property (SIMAK BMN) on the quality of financial reporting at the Fish Quarantine Agency, Quality Control and Safety of Fishery Products
- H5 : Significant motivation moderates the assessment through the use of the Management Information System and Accounting for State Property (SIMAK BMN) on the quality of financial reporting at the Fish Quarantine Agency, Quality Control and Safety of Fishery Products
- H6 : Significant motivation to moderate bookkeeping through the use of Information Systems Management and Accounting of State Property (SIMAK BMN) on the quality of financial reporting at the Fish Quarantine Agency, Quality Control and Safety of Fishery Products
- H7 : Significant motivation to moderate the implementation through the use of the Management Information System and Accounting for State Property (SIMAK BMN) on the quality of financial reporting at the Fish Quarantine Agency, Quality Control and Safety of Fishery Products

RESEARCH METHODS

This research uses quantitative research. This type of research is field research because the data used are primary data obtained directly from respondents through questionnaires. Furthermore, researchers used the SEM (Structure Equation Model) approach using SmartPLS 3.3 software to analyze the field data with a significance level of 5%. This research was conducted at the BKIPM Secretariat Office as the Esselon I Coordinator. As the research location with the object of this research is the problem of internal control of state property at the BKIPM Secretariat Office as the Esselon I Coordinator who carries out the control and supervision system on a sample of 20 KIPM Satkers,

RESULTS AND DISCUSSION

Inferential Analysis Results

Outer Model Rating

Table 1 Outer Loadings Indicator Variable X1

X1 . indicator	Outer Loading	Information
PBMN1	0.903	> α 5%
PBMN2	0.874	> α 5%
PBMN3	0.891	> α 5%
PBMN4	0.900	> α 5%
PBMN5	0.754	> α 5%

Source: Data processed by researchers, SmartPLS 3.3 (2022)

Overall, the X1 variable indicator has a value of outer loading greater than 5%. This has met the requirements of convergent validity in this study. The indicator of the X1 variable is the assessment of state property with the highest value of 0.903, which is owned by the BMN1 Assessment. This means that PBMN1 can represent the variable valuation of state property as a whole.

Table 2 Outer Loadings Indicator Variable X2

X2 . indicator	Outer Loading	Information
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PBK1	0.799	> α 5%
PBK2	0.928	> α 5%
PBK3	0.789	> α 5%
PBK4	0.933	> α 5%
PBK5	0.942	> α 5%

Source: Data processed by researchers, SmartPLS 3.3 (2022)

Bookkeeping variable X2 has indicators that meet the requirements of convergent validity, where all X2 indicators have outer loadings values greater than 5%. An indicator representing the entire accounting variable is Bookkeeping 5, with a value of *external loadings* of 0.942.

Table 3 Outer Loadings Variable X3

X3 Indikator Indicator	Outer Loading	Information
PSIM1	0.940	> α 5%
PSIM2	0.935	> α 5%
PSIM3	0.747	> α 5%

Source: Data processed by researchers, SmartPLS 3.3 (2022)

The indicator of variable X3 has external loadings of more than 5%, which means the SIMAK BMN application has met the overall convergent validity requirements. *Marketer loadings* the highest is the PSIM1 indicator with 0.940 representing the X3 variable.

Table 4 Outer Loadings Variable Y

Y . indicator	Outer Loading	Information
KLK1	0.747	> α 5%
KLK2	0.923	> α 5%
KLK3	0.959	> α 5%
KLK4	0.827	> α 5%
KLK5	0.932	> α 5%
KLK6	0.865	
KLK7	0.836	

Source: Data processed by researchers, SmartPLS 3.3 (2022)

Overall, the Y variable indicator has a value of outer loading greater than 5%. This has met the requirements of convergent validity in this study. The indicator of variable Y is the Quality of Financial Reports with the highest score of 0.959 owned by KLK3. This means that KLK3 can represent the overall financial statement quality variable.

Table 5 Outer Loadings Variable Z

Z indicator	Outer Loading	Information
MOV1	0.820	> α 5%
MOV2	0.841	> α 5%
MOV3	0.827	> α 5%
MOV4	0.918	> α 5%
MOV5	0.861	> α 5%
MOV6	0.876	> α 5%
MOV7	0.834	> α 5%

Source: Data processed by researchers, SmartPLS 3.3 (2022)

Moderation variable Motivation of using SIMAK BMN application (Z) has indicators that meet the requirements of convergent validity, where all Z indicators have outer loadings values greater than 5%. An indicator representing the entire Z variable is MOV4, with a value of external loadings 0.918.

Cronbach's Alpha

Table 6 Discriminant Validity

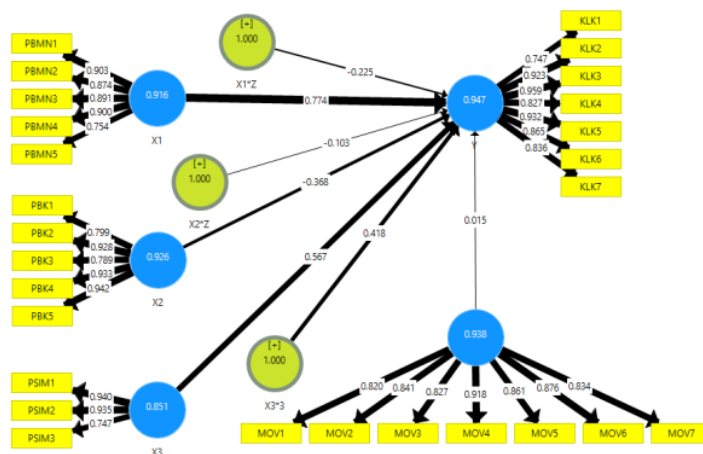
Variable	Cronbach's Alpha	Rho_A	Composite Reliability	Average Variance Extracted (AVE)
X1	0.916	0.919	0.937	0.750
X2	0.926	0.929	0.945	0.776
X3	0.851	0.902	0.909	0.772
Y	0.947	0.953	0.957	0.761
Z	0.938	0.940	0.950	0.730

Source: Data processed by researchers, SmartPLS 3.3 (2022)

Based on the value of all variables to evaluate the reliability value between the indicator blocks and the constructs that form them, the Cronbach's Alpha value is > 0.60. Table 4.10 shows that all the variables in this study have met these criteria.

Composite Reliability

Composite Reliability aims to evaluate the reliability between the indicator blocks and the constructs that form them. The results of composite reliability are said to be good if they have a value above 0.70; all variables meet composite reliability because they have a value above 0.70 which meets the reliable criteria.



Source: Data processed by researchers, SmartPLS 3.3 (2022)

Figure 2 Weight Value

Figure 2 shows that the SEM research model has a good ability in terms of matching sample data (good fit).

Hypothesis test

The results of Table 7 are the results of testing the significance of the effect of the valuation of state property (X1), bookkeeping (X2), and the application of the SIMAK BMN application (X3) on the quality of financial reporting (Y) with the motivation variable for using SIMAK BMN (Z) as the moderating variable. There are 51 observations of owned data samples processed with structural equation model (SEM) using SmartPLS 3.3 software.

Table 7 Research Results

Variable	Obs	Original Sample	T-Statistics	P-Values
X1=>Y	51	0.774	3.807	0.000
X2=>Y	51	0.368	2.505	0.013
X3=>Y	51	0.567	4.116	0.000
X1*Z=>Y	51	0.225	1,200	0.231
X2*Z=>Y	51	0.084	0.686	0.493
X3*Z=>Y	51	0.015	2018	0.044
R-Square	0.910			
R-Square Adj	0.895			

Source: Data processed by researchers, SmartPLS 3.3 (2022)

1. The test results show that X1 has a positive and significant effect on Y with a coefficient value of 0.774 and a t-statistic value of 3.807 > t-critical 1.96. This means that the assessment of state property positively affects the quality of financial reports.
2. The test results show that X2 has a positive and significant effect on Y with a coefficient value of 0.368 and a t-statistic value of 2.505 > t-critical 1.96. This means that the bookkeeping of state property positively affects the quality of financial reports.
3. The test results show that X3 has a positive and significant effect on Y with a coefficient value of 0.567 and a t-statistic value of 4.116 > t-critical 1.96. This means that the SIMAK BMN application has a positive effect on the quality of financial reports.
4. The test results show that X1*Z has no significant effect on Y with a coefficient value of 0.225 and a t-statistic value of 1.200 < t-critical 1.96. This means that the state property assessment has no effect on the quality of financial reports, which is moderated by the motivation to use the SIMAK BMN application.
5. The test results show that X2*Z has no significant effect on Y with a coefficient value of 0.084 and a t-statistic value of 0.686 < t-critical 1.96. This means that the bookkeeping of state property does not significantly affect the quality of financial reports, which is moderated by the motivation to use the SIMAK BMN application.
6. The test results show that X3*Z has a positive and significant effect on Y with a coefficient value of 0.015 and a t-statistic value of 2.018 > t-critical 1.96. This means that the SIMAK BMN application has a positive effect on the quality of financial reports, which is moderated by the motivation to use the SIMAK BMN application.

Discussion

The Influence of the Valuation of State Property on the Quality of Financial Reporting

The results of testing the first hypothesis in this study indicate that the assessment of State Property has an effect on the quality of financial reporting, while the coefficient value is

0.774, which is positive, which means that if the assessment of state property is getting better, it will improve the quality of financial reporting of the Ministry of Maritime Affairs and Fisheries Work Unit of the Quarantine Agency. Fish Quality Control And Fishery Product Safety. The t-statistic value is 3,807 > t-critical 1.96. This states that H0 is rejected while H1 is accepted.

According to PMK No. 111/PMK.06/2017 assessment is an activation process to provide a value opinion on an object of assessment in the form of State Property at a particular time. The Ministry of Maritime Affairs and Fisheries, in conjunction with the Fish Quarantine Agency for Quality Control and Safety of Fishery Products, conducts BMN assessment activities that include the implementation of actions to promote value certainty, namely the accuracy of the quantity and value of goods in order to optimize the utilization and transfer of BMN, as well as the preparation of the government balance sheet. Valuation of goods is needed as a primary benchmark for improving the management of government assets that can be utilized as much as possible.

The BMN revaluation (assessment) activity results have been stated in the BMN revaluation report, reflecting almost the entire sample after conducting an assessment with the DJKN, followed by writing a BMN revaluation report. The value presented in the revaluation report reflects the BMN value relatively because in conducting the assessment, DJKN/KPKNL has assessed it following the applicable SOP following the condition of the goods. Then the results of the BMN revaluation have been inputted into SIMAK BMN, which affects the asset value (BMN) on the balance sheet where the difference between the recorded asset value and the revaluation result reflects the actual asset value following the standard cost of acquisition when the valuation is carried out.

Based on the Stewardships theory, the government as a manager has the responsibility to assess following applicable regulations and make the best decisions for the organization and later the government will report to the people as stakeholders in the form of government financial reports, of course through an audit process by the Supreme Audit Agency (Donaldson and Davis, 2007). 1991).

The results of this study are in line with Poae et al., (2017) BMN assessment variable has a positive and significant effect on the quality of financial reporting. BMN assessment is a way for the government to be transparent in carrying out accountability to the community (Hermawan, 2018).

The Effect of Bookkeeping on the Quality of Financial Reporting

The test results show that bookkeeping affects the quality of financial reporting with a coefficient value of 0.368 and a t-statistic value of 2.505 > t-critical 1.96. This means that the bookkeeping of state property has a positive effect on the quality of financial reports; the better the bookkeeping of BMN, the better the quality of government financial reporting.

Accrual bookkeeping has a positive effect of supporting recording in preparing financial statements. It has been supported by various applications, including the SIMAK BMN application, Inventory application, SIMAN application, SAIBA application so that government agencies are easier to record and bookkeeping in making accountable, fair financial reports. Moreover, reliability and the results provided.

Asset recording (BMN) has used the accrual basis as much as this accrual recording

has been implemented in the BKIPM agency as has recorded accruals through the SIMAK BMN application, the application which has been implemented in 2022 is the SAKTI application. Asset registration (BMN) is by the goods codification in carrying out BMN data collection and BMN identification; almost all of them have been carried out according to PMK No. 29/PMK.06/2010 regarding the classification and codification of BMN. All assets (BMN) have been recorded in the Goods Inventory Card (KIB), DBL, assuming that BMN data in the list of room items, list of other items, and identity cards of goods are updated according to the results of the inventory.

Bookkeeping can present the history of goods from when they were obtained until they were written off. Meanwhile, errors in the codification of goods may occur, which can affect the quality of financial reports due to the difference between the number of items recorded and the results of the inventory that has been carried out due to the lack of accuracy of the inventory team in carrying out their duties and responsibilities.

Based on the Stewardships theory, the government as the manager has responsibility for bookkeeping by the codes and regulations that apply to the organization. Later the government will report to the people as stakeholders in government financial reports, of course through an audit process by the Supreme Audit Agency (Donaldson and Davis, 1991).

The results of this study are in line with research by Anggraeni (2015), Febrianti (2016), Fahmi (2017), Andiani et al. (2017) that bookkeeping elements have a positive and significant effect on the quality of financial reports.

The Influence of the Application of SIMAK BMN on the Quality of Financial Reporting

Results test shows that the application of SIMAK BMN affects financial reporting with a coefficient value of 0.567 and a t-statistic value of 4.116 > t-critical 1.96. This means that the SIMAK BMN application has a positive effect on the quality of financial reports. The better the SIMAK BMN application implementation, the better the quality of financial reporting.

The better the SIMAK BMN application implementation, the better the quality of financial reporting. From the results of the questionnaire, all respondents have implemented the Check BMN application in their work unit agencies where this application is very influential in implementing administrative activities on the SIMAK BMN application, which functions as an asset recorder so that data synchronization between SIMAK BMN data and the SAIBA application to produce quality financial reports that are poured into notes to financial statements;

This study contradicts Andiani et al. (2017), which states that partially the application of SIMAK BMN does not affect the quality of the research. However, this study is in line with Amaliah et al. (2019) that the variable of SIMAK BMN implementation has a significant effect on the quality of financial reports.

The Effect of Moderating Variables on the Use of the SIMAK BMN Application Between the Assessment of State Property on the Quality of Financial Reporting

The test results show that the assessment with a moderating effect motivation to use SIMAK BMN has no effect on Financial Reporting with a coefficient value of 0.225 and a t-statistic value of 1.200 < t-critical 1.96. The moderating variable, namely the motivation to use SIMAK BMN, failed to moderate the relationship between the variables of BMN assessment on the quality of financial reporting. So H04 is accepted, and H14 is rejected. This is because

respondents' identities are based on years of service at the BKIPM office. 86.3% of operators or users of the BMN application have worked for more than 10 (ten) years, and this shows that most of the respondents have good experience in their field;

Arifin et al.'s (2021) research are inversely proportional to this study, which states that someone needs high motivation to achieve organizational goals, which has a positive and significant effect on improving performance quality. This study resulted that motivation failing to moderate the relationship between BMN assessment variables on the quality of financial reporting.

The Effect of Moderating Variables on the Use of the SIMAK BMN Application Between Bookkeeping and the Quality of Financial Reporting

The test results show that bookkeeping with moderated motivation in using the SIMAK BMN application has no effect on financial reporting with a coefficient value of 0.084 and a t-statistic value of $0.686 < t\text{-critical } 1.96$. This means that the moderating variable of motivation fails to moderate the relationship between accounting for state property and the quality of financial reports. So that H05 is accepted, and H15 is rejected. The reason is that the bookkeeping is by the source documents, namely the BAST work contract (Minutes of Handover), receipts, and the order for disbursement of funds issued by the KPPN, and the Ministry of Finance as the BUN (State General Treasurer) has facilitated the e-recon application that the BKIPM Office has used in conducting monthly reconciliation between SIMAK BMN and SAIBA;

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The Effect of Moderating Variables on the Use of the SIMAK BMN Application Between the Application of the Quality of Financial Reporting

The test results show that the application with moderated motivation in using the SIMAK BMN application has no effect on financial reporting with a coefficient value of 0.015 and a t-statistic value of $2.018 > t\text{-critical } 1.96$. This means that the application of the SIMAK BMN application has a positive effect on the quality of financial reports, which is moderated by the motivation to use the SIMAK BMN application where several samples agree that using the SIMAK BMN application can help improve the quality of reports, develop human resource capabilities in studying SIMAK BMN which does accrual record keeping and with the format and calculation system in terms of depreciation of goods that are by the condition of the goods.

11 This is in line with the theory TAM model (Technology Acceptance Model) explains the main factors of the behavior of information technology users towards the acceptance of the use of information systems. This model is expected to illustrate that the use of information systems will be moderated by users' motivation of the SIMAK BMN application. So that motivation is the most critical factor because it is expected that every SIMAK BMN user has the will to work hard and is enthusiastic about achieving high work productivity (Arifin et al., 2021).

CONCLUSIONS AND RECOMMENDATIONS

The Fish Quarantine Agency, Quality Control, and Safety of Fishery Products, based on the results of research and debate on the Analysis of the Effectiveness of the Implementation of the Accounting Management Information System for State Property (Simak-Bmn), came to the following conclusion:

1. BMN assessment has a positive and significant effect on the quality of financial reporting.

2. BMN bookkeeping has a positive and significant effect on the quality of financial reporting.
3. The implementation of SIMAK BMN has a positive and significant effect on the quality of financial reporting.
4. The motivation for using SIMAK BMN fails to moderate the relationship between BMN assessments on the quality of financial reporting.
5. The motivation for using SIMAK BMN failed to moderate the relationship between BMN bookkeeping and financial reporting quality.
6. The motivation to use SIMAK BMN has a positive and significant effect on moderating the relationship between SIMAK BMN on the quality of financial reporting.

Suggestion

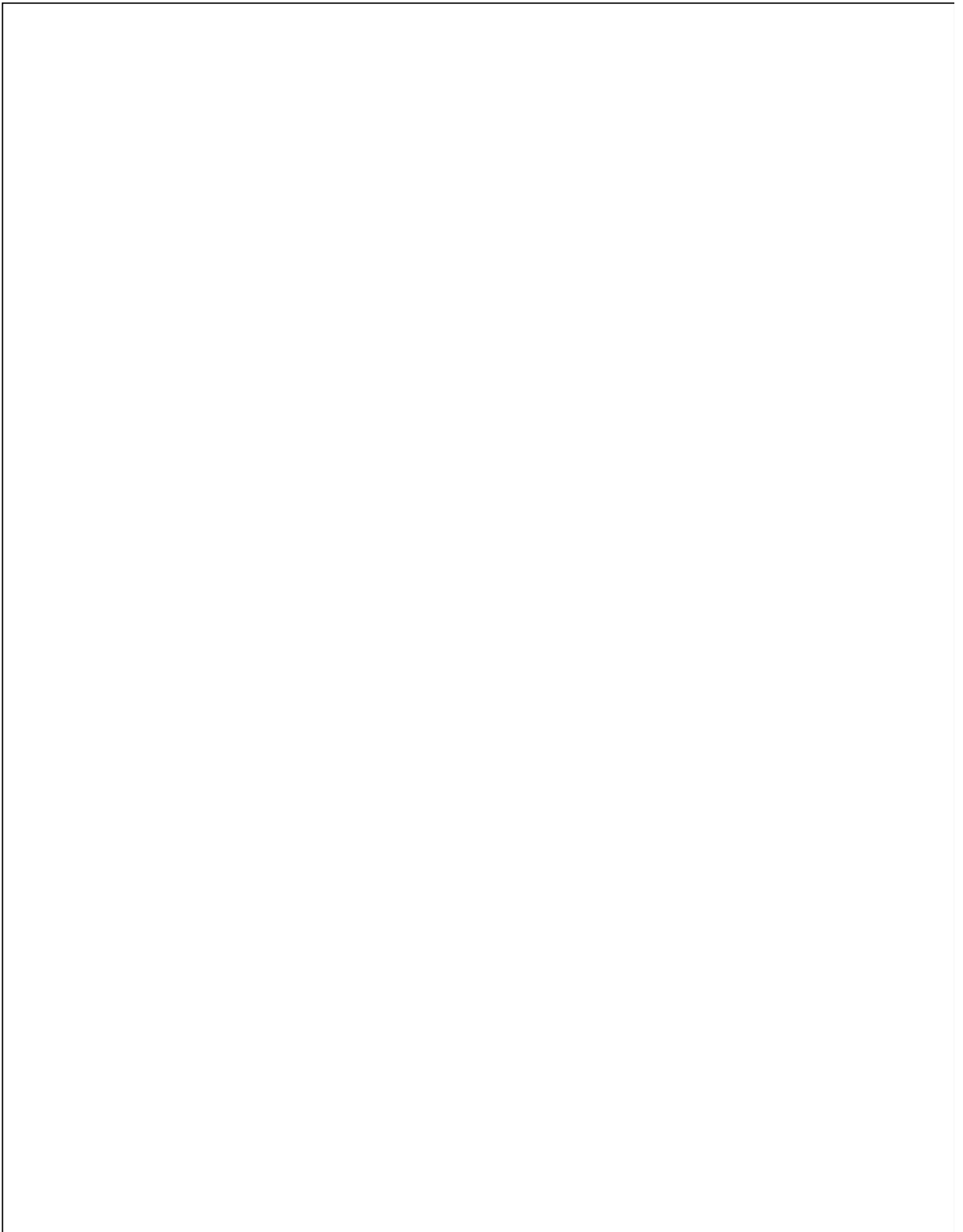
Theoretically, this research can explain the importance of the assessment, bookkeeping, and application of SIMAK BMN on the quality of financial reporting, which is moderated by the motivation of SIMAK BMN users. However, of course, there are still shortcomings and limitations of researchers in this study. So, it should be for further research to further expand the respondent's area and the number of samples. The development of moderating variables can be added to the competence of human resources.

For the government, particularly the Fish Quarantine Agency, the Quality Control and Safety of Fishery Products, and the Ministry of Maritime Affairs and Fisheries, to devote additional attention to SIMAK BMN application users by providing SIMAK BMN training, as the majority of respondents lack an accounting background.

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