The use of the SIMDA application in accounting department at regional hospital Siti Fatimah Palembang

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Abstrak

This paper aims to show how effective and the obstacles faced when using the SIMDA application in the Accounting Section of Siti Fatimah Hospital Palembang in producing financial reports. There are several previous studies that have examined the use of the SIMDA application in the preparation of financial reports in several types of institutions, but there has been no research that discusses the use of the SIMDA application in hospital institutions. In terms of expanding the previous study, this research method uses internal hospital data related to inputting financial transaction data on the SIMDA application. Finally, this study found that the use of the SIMDA application in producing financial reports was more effective than entering financial transaction data manually from one book to another. In this study found obstacles and shortcomings in using this application at the Hospital Accounting Department.

Kata Kunci: Management Information System; Regional Public Service Agency; Accounting Department; Financial Statements.

PENDAHULUAN

An information system can be defined as an array of interconnected components that collect, process, store, and distribute information to support decision-making and internal control (Laudon & Kenneth, 2015). The Management Information System is often used in an organization. The Management Information System (MIS) contains information needed by the company's management related to the company's operational activities which is the basis for managers to take a policy. According to Laudon and Kenneth (2015), Information technology is one of the many tools managers use in anticipating change and can also assist managers in making appropriate decisions.

In Indonesia since 2003, the Indonesian government has developed a Regional Management Information System application called SIMDA by the BPKP (Development Finance Comptroller - Badan Pengawasan Keuangan dan Pembangunan). The SIMDA aims to focus on assisting regional financial supervision, preparation of regional revenues and expenditure budgets, and implementation of regional financial administration and budget calculations. SKPD (Local Government Work Unit – Satuan Kerja Perangkat Daerah) that uses this application is expected to produce LKPD (Report on Local Government Finances - Laporan Keuangan Pemerintah Daerah).

One of the previous research projects is the implementation of SIMDA in the Regional Financial and Asset Management Agency in Blitar Regency by Hertanto, Domai, and Amin (2017). The result is making a positive contribution to the planning, control, and decision-making processes of financial reporting. Previous research on the application of SIMDA applications in the Accounting Department in hospitals does not yet exist. Questions about how the hospital manages the finance using SIMDA, do the benefits really exist in the use of SIMDA, and what obstacles are faced when using the SIMDA application in managing finance in RSUD Siti Fatimah Palembang. This research aims to answer those questions about managing SIMDA, the benefits of SIMDA, and obstacles in the use of SIMDA in RSUD Siti Fatimah Palembang.

TINJAUAN LITERATUR

Information System

According to Laudon and Kenneth (2015), the information system contains important information about people, places, and things related to the related organization or the surrounding environment. Management Information System (MIS) is a comprehensive, coordinated, and rationally integrated set of information sub-systems capable of transforming data into information through a series of ways to increase productivity by the style and nature of managers based on predetermined quality criteria (Hadion, 2021).

SIMDA

The regional management information system application is an integrated computerapplication program that can assist local government administration processes from the provincial, district/city, to sub-district and village levels (from the web). The legislature uses SIMDA outputs inmonitoring local government performance.

Theories of Acceptance of Technology

Technology Acceptance Model (TAM) is a theory that was first developed by Davis (1989). Furthermore, TAM was redeveloped by several experts such as Adam et al. (1992), Szajna (1994), and Davis (2000). The main purpose of TAM is to explain internal and external factors; that affect information technology so that it can be accepted and the behavior of information technology users with various variations. Various kinds of developments from TAM technology.

Actual System Usage is a real condition of system application (Davis, 1989). Actual System Usage can be seen from the usage time of the use of information technology; Job Fit according to Thompson et al. (1991), one of the benchmarks in the application of information technology is job fit. Job fit can be measured by looking at the interrelationships among the characteristics of information technology users, the technology used, and the tasks they do based on technology; Attitude towards the application of something according to Aaker and Myers (1997) is the attitude of the pros or cons of the application of a product. This attitude can be used to find out the behavior of the user or the reasons related to the use of technology.

METODE PENELITIAN

Data Selection and Collection Technique

This type of research is qualitative research where this research is descriptive in nature and uses data analysis. According to Narbuko (2015), descriptive research is research that seeks to describe current problem-solving based on data, by presenting, analyzing, and interpreting it.
Sources of data in this study are Primary data and Secondary data. The primary data was conducted through unstructured interviews and the sources are from finance department staff and internship supervisors. Documentary secondary data are from invoices, financial reports, data recapitulation, and others.

The data analysis technique in this research used data analysis techniques from Miles and Huberman (2018), there are three steps in analyzing qualitative data which are Data Condensation, Data Display, and Drawing and Verifying Conclusions. According to Miles and Huberman (2018), data condensation is a form of analysis that sharpens, sorts, focuses, discards, and organizes data in such a way that "final" conclusions can be drawn and verified. Data display according to Miles and Huberman can be in the form of many types of matrices, graphs, charts, and networks. All are made to make extensive information into a concise form, making it easier to analyze and conclude. According to Miles and Huberman (2018), concluding depends on the size of the corpus of field notes; the coding, storage, and retrieval methods used; the sophistication of the researcher, and any necessary deadlines to be met. Researchers conclude but still allow openness and skepticism.

Research Technique

This research was conducted to find out how the SIMDA application at the Department of Accounting helps in making financial reports. In previous studies, SIMDA applications have made many positive contributions to users, but SIMDA application research has not been carried out on hospital management. So, this research was conducted to add information about SIMDA application research in the Hospital Accounting Department. The research process was carried out by asking the process of inputting and recording transactions in the SIMDA application and after that direct practice was carried out on the explanations obtained. Documents used in this study are documents related to inputting transaction data to SIMDA. Documents used are invoices, recapitulation data, and bank accounts. The data is obtained by requesting data from the Treasury Department. The results of this study will conclude whether the benefits of SIMDA applications that have existed in previous studies are also found in research in hospitals. Describe the benefits of the SIMDA application in managing hospital finances and the limitations of applying the SIMDA application to hospitals.

Research Participants

This interview was conducted using a semi-structured interview technique. Interview Participants were consisted of 1 Head of Accounting Department and 4 staff of Accounting Department.

RESULT AND DISCUSSION

SIMDA Application in Managing Finance at Siti Fatimah Hospital

The SIMDA application began to be carried out by the finance department of Siti Fatimah Hospital Palembang in early 2021. In the finance department, there are sections of Planning, Treasury and Fund Mobilization, and Accounting Reporting. In the planning section, the SIMDA application is used to input the budget. In the Treasury and Fund Mobilization Department, the SIMDA application is used to make SPP, SPM, and SP2D. The treasury also inputs daily cash receipts using the SIMDA application. The treasury inputs transactions based on the recapitulation list that has previously been made based on existing invoices. Income is input based on the type of income. There are 3 types of income, namely service income, cooperation results, and other legitimate income. Cash service income will be input based on the type of service (IGD, MCU, Outpatient, and Inpatient). As for income from transfer services, if the income is due to repayment from insurance, the code for this income is 'AS' (Insurance), as well as if there is income received by transfer, it is coded "TF" (Transfer). The income from the corporation results can be in the form of income from students who do research, internships, boarding, and practice in hospitals and an organization that wants to do rapid/PCR/medical check-ups in large numbers. All types of income will be inputted in the SIMDA application on cash receipts according to the amount in the recapitulation data.

The next process is carried out in the Accounting Department. In the accounting Department, the SIMDA application is very helpful, starting from posting journals, posting ledgers, and making reports. The input data has been done by the treasury; the accounting department will verify the SIMDA input. This verification is carried out to find out whether there are incorrect income details or incorrect amounts entered. If there is an error in input, the one who changes the data is the treasury. The next step is reconciliation with the checking account. This process can be done by reconciling the cash subsidiary ledger with the current account. Next, the data is posted. After being posted, the sum of these numbers will be directly linked to the Monthly Financial Statements. If there is a difference, a reconciliation will be carried out again to find the number of the difference. The Accounting Department also keeps a purchase journal and reports taxes via e-SPT. Make a purchase journal using the SIMDA application based on data that has been created by the treasury department. The process of making an expense journal is the same as an income receipt journal.

Inputting receivables from insurance and cooperation are inputted through the SIMDA application. The process of inputting into the new application was carried out in October, this process should have been carried out from the beginning using the application, but employees are still adjusting

to using the application. The process of inputting is almost the same as inputting cash receipts. An additional process is that if the receivables have been paid, the accounting will input the accounts receivable payment journal. The code of this receivable is sorted by the date of receipt of the receivable and the date of payment of the receivable. After inputting the data in the SIMDA application, it will be reconciled with the recapitulation data that has been made as the basis for inputting receivables in the application. The Head of the Accounting Department will review again the data that has been inputted into the SIMDA. The Head of the Accounting Department said the following:

"The SIMDA application transaction input will be reviewed, before it is actually posted, but not thoroughly, I will only take a few examples of transactions and match them with invoices or recapitulation data, whether they are complete and accurate".

Benefits of the SIMDA application in the AccountingDepartment at Siti Fatimah Hospital Palembang in managing finance.

The benefits obtained using the SIMDA application in the Accounting Department are to rate the time in making financial reports. One of the employees explained:
"Previously the numbers in the journal had to be posted one by one to the next bookkeeping stage, and that also increased the risk of misstatement. So, by using the SIMDA application, only need to input once per transaction. The difference in numbers is also getting smaller".

In the process of inputting income transactions, these numbers are directly linked to the final report, thereby reducing the risk of misstatement. The difference in numbers in the reconciliation process is also smaller when using the SIMDA application. The use of the SIMDA application also reduces the risk of data corruption and employees do not need to back up data because the data in the application is automatically stored. Financial data management becomes more effective, efficient, and accurate. Since starting to use the SIMDA application, the Financial Department, starting from the process of budgeting, treasury, and making reports has become more accurate and faster.

Obstacles faced by Accounting Department at RSUD Siti FatimahPalembang when using the SIMDA application in managing finance.

Transaction data that must be entered into the system must be inputted based on the type of transaction. This process is carried out one by one by employees, so it will take a lot of time at this early stage. One of the employees said the following:
"In making reports, especially the Budget Realization Report, Accounting Department has to input all income data from January, while the overall income has not been fully inputted in the application, so the monthly financial report output cannot be made through the SIMDA application".

So that the income from January 2021 has not been fully inputted into the SIMDA application, which causes monthly financial reports still cannot to be made through this application. The types of revenue in the SIMDA application are only categorized based on services. Before using the SIMDA application, the Accounting Department also classified hospital income based on each medical clinic, the results of this income data will be used in making decisions for the salary per medical clinic and to compare whether the income earned is by the salary per medical clinic. The head of the Accounting Department explained:
"In the SIMDA application menu, there is no details/input of income per medical clinic, so the accounting department must prepare it manually via excel". In the SIMDA application menu, there is no type of income classification per medical clinic, so it still has to be done manually.

The use of SIMDA Application by Accounting Department Employees

This research used the Acceptance Theory Model theory which aims to analyze whether the SIMDA application can be easy to use, be accepted by users, and the suitability of the SIMDA application with the activities being carried out. This research used three variables from TAM theory, namely 1) Actual Use, 2) Job Fit, and 3) Attitude Toward Using.

Actual Use

Actual Use can be measured by the amount of accumulated time spent using the SIMDA application. Based on the results of direct observation and practice using the SIMDA application, the average usage of this application was 4 hours. If the period making monthly financial reports can spend 6 hours, it can be said that this application is used quite often and has an important role in the activity of making financial statements.

Job Fit

The second variable is Job Fit, in this perception Job Fit can be measured by looking at the relationship between the characteristics of information technology users, the technology used, and the tasks they perform based on technology. Based on the research, the researchers found that the SIMDA application was in accordance with the activities of making financial reports at Siti Fatimah Hospital Palembang. In the SIMDA application, there are already types of transactions for hospitals, for instance, if you want to input cash receipts from outpatient, the name of the transaction type for outpatient has been registered in this application. In the suitability of hospital activities with the SIMDA application format, almost everything is appropriate. There is still one drawback in using this application. Accounting Department employees said that the level of complexity of using this application is low. One of the employees said the following:
"There is no difficulty in using this application, training is also carried out in a short time. If there are questions or do not understand the application, we can directly discuss it with the Head of the Accounting Department".
Based on research, employee training for inputting receivables was only done for 1 day and after that inputting receivables can be done. Adjustment in using this application took about almost a year. Based on the results of observations, this application was used in early January 2021, but the receivable inputting activity was only carried out in October 2021.

Attitude Toward Using

The last variable is Attitude Toward Using. In this theory, it can be measuredby looking at the attitude of the pros or cons of the user. The attitude of the prosor cons can be seen from the behavior of the user. In this theory, it is more likelyto evaluate the user's evaluation of the information technology used. Based on the results of this research, the researchers found that users showed a positive attitude in using this application. Users said that the steps in preparing financialstatements were faster because they did not have to move a transaction that wasin the journal to the next stage of bookkeeping. The numbers or transactions that had been inputted will automatically be linked to the general ledger and financial statements. Therefore, users were pro against the use of this information technology.

CONCLUSION

The SIMDA Finance application is an application developed by BPKP that aims to assist SKPD in managing financial data to be more effective, efficient, and accurate. RSUD Siti Fatimah Palembang is one of the South Sumatra provincial hospitals that started using the SIMDA application in early 2021. Before using the SIMDA application, all financial management processes were carried out manually using word and excel. Since starting to implement the SIMDA application in the finance department, the budgeting process, treasury, and making reports were more accurate and faster. Apart from all the advantages of the SIMDA application, there were still some obstacles that had not been fully recorded in the application due to a transition period in financial management, from being done manually to being computerized in the SIMDA application. Other things such as the SIMDA application did not provide the activity of recording income details by Medical Clinics.

The most common limitation was that this research could not show the SIMDA application menu format because there were numbers that did not allow it to be documented. The period in this research is not on when making the annual financial report, so the process of making an annual financial report could not be shown in this research. The SIMDA application used on the entity had not yet reached the

age of one period so there were still many menu formats that had not been used or maximized by the entity. The research contribution is the result of this research that can add information about the use of SIMDA at organizations in regional public service agencies, especially hospitals. Because the menu formats SIMDA have not fully applied yet, the future research can be used as a comparison on the use of SIMDA that has been used over 1 year, whether all menu formats have been used effectively or not.

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