

The Influence Effectiveness Of The Use And Trust Over The System Of Regional Financial Information On The Performance Of Individually**

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ABSTRACT

This study aims to to know variable influence the effectiveness of and a trust upon sikd to the performance of individual. The population of this research is administrative head, the head of the finance division, the treasurer and staff at southeastern maluku government which totaled 105 respondents, a method of used purposive sampling method, sample while who fulfilled the criteria a total of 61 respondents.

The questionnaire tested with test the validity and reliability, and was testing the assumption of classical covering multikolinearitas test, test and test heteroskedastisitas normality. Then test the hypothesis and discussion. The research results show that a variable sikd the effectiveness of showed negative influence and significantly with individual performance. While a trust upon SIKD have a positive effect on individual performance.

Keywords: the effectiveness of the use of sikd, trust upon sikd, and the performance of individual

Type of Paper: Empirical

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1. Introduction

Progress and technology development accompanied with the development of information systems based technology has occurred so quickly in the globalization era .It was not just bring an effect on the management of an enterprise , but has also given the significant influence towards the system of accounting information in a the organization of a business .The

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regional governments to become framers of policy and implementation budget had an obligation to open and responsible for the results of all the implementation of development. The regional governments to become framers of policy and implementation budget had an obligation to open and responsible for the results of all the implementation of development. This is done so that development process in accordance with the principles of good governance.

The development of information technology in the public sector accounting showed the development of which means , one of them is the application of information systems in local government or better known by the name of financial information system local (SIKD). Based on government regulation number 56 2005 about the system of financial information local (SIKD) which has been revised in a government regulation number 65 years old 2010, has been set up on the implementation of sikd in realizing the principle of financial governance of good governance and transparent .In the regulation that a government explained that regional government should organize the sikd in their respective regions by the use of regional financial information system. Despite this the success of an information system also relies on the convenience of the system and the utilization of the system by the wearer of the system because technology the the information system in selenggarakan in an enterprise to help individuals in finish the job. Lucas and spitler (1999) in research by Amalia (2010) also contends so that information technology can be utilized effectively so can contribute towards the performance of individual. Because of that individual in organization should be able to use the technology with good.The existence of a system of regional financial information in regional maluku government southeastern not necessarily felt by employees/ wearer system because its use to data processing accounting and other activities the possibility of not always give facilities for employees.

The reasons underlying this study on the local government and to focus on current regional governments has and is implementing a structure power (authority) and the regional financial information system a new regulated in government regulation No. 65/2010 and pemendagri No. 13/2006. Any theory which explains about the acceptance of a technological approaches is to use technology acceptance (TAM) model. General acceptance of technological research information technology acceptance model based on tam introduced by davis(1989) can be used to measure the acceptance of the user of the technology.

in accord with Hall (2001) system was a series of two or more components or subsistem-subsistem interrelated interacting to achieve a common purpose. The application of the system and information technology cannot be separated from the aspects of the system development related to the individual and organisasional as users of this system so that the system which developed be oriented to the users. Lina (2007) declaring that the the information system not only determined by how the system that can process the information as well, but also determined by the level of the individual against the the information system.

Handoko (1999) said that the effectiveness of the purpose is the ability to choose the right or proper equipment to the achievement of the purpose of which has been set, how do the work related to the right. Not infrequently found that technology applied in the system of information often not appropriate or not utilized in full by individual users information system, so that less information system provides benefits in improving the performance of individual. The effectiveness of the organization of information systems is an effort to harness the power possessed information system and the potential to achieve objectives akib (Simatupang and Akib, 2007). In research Goodhue and thompson (1995) the achievement of individual performance was a series of tasks relating to the achievement of individual with the support there is information technology. Montazemi (1996) said that the individuals of having of competence high, trained to know more and better information systems that can be implemented in his company will identify with better in, access and interpret the data necessary. Individuals familiar with the use of computer information systems that will be able to use better so that there will be more fulfilling the needs of the data in the completion of their duties.

Based on the background, then the problems in this research is to test the effectiveness of relations SIKD on individual performance, belief upon SIKD on individual performance. While the purpose of this research is to analyse the influence of the effectiveness of SIKD on individual performance, to analyse the influence of a trust upon SIKD on individual

performance improvement, and analyze simultaneously the influence of the effectiveness of the use of and trust over SIKD on individual performance improvement.

The sample used in this research is head of business, the head of finance, the treasurer and staff sikh scattered on the user, the government and the office located in southeastern district of the moluccas. Sampling method used in this research is purposive sampling. Data obtained by means of distributing the questionnaire to the respondents which contains the questions relating to research being done. The questionnaire used containing a statement and structured by giving the respon. Data analyzed by the results of research statistics instrument consisting of a test of validity and reliability, test the assumption of classical consisting of a test of normality, multikolonearitas test, heterokedastisitas, regression analysis and testing is hypothesized double.

1. RESULTS AND DISCUSSION

Testing reliabilitas instrument for research each variable showing that the result of a study which is used as the alpha reliabel cronbach greater than 0.60 (Nunally, 1967, in Ghozali, 2006). Reliabilitas each of the variables could be seen in the table as follows:

Table 1
Reliabilitas test results

No	Variable	Nilai Cronbach <i>Alpha</i>	Description
1	The effectiveness of use of SIKD	0,825	Reliabel
2	trust upon SIKD	0,795	Reliabel
3	Individual Performance	0,776	Reliabel

Table 1 showing that the alpha cronbach each instrument used in this research shows the value of > 0.60 it means instruments in this study is reliable or it 's reliable.

Table 2**Validity test results**

Variable	Items	Pearson Corelation	Description
Effectiveness	E1	0,650	Valid
	E2	0,748	Valid
	E3	0,676	Valid
	E4	0,678	Valid
	E5	0,810	Valid
	E6	0,523	Valid
	E7	0,432	Valid
	E8	0,671	Valid
	E9	0,678	Valid
Trust	K1	0,751	Valid
	K2	0,711	Valid
	K3	0,648	Valid
	K4	0,652	Valid
	K5	0,537	Valid
	K6	0,703	Valid
	K7	0,694	Valid
	K8	0,501	Valid
	K9	0,580	Valid
Individual Performance	KI1	0,661	Valid
	KI2	0,789	Valid
	KI3	0,764	Valid
	KI4	0,688	Valid
	KI5	0,417	Valid
	KI6	0,534	Valid
	KI7	0,561	Valid
	KI8	0,805	Valid

From table 2 above can be seen that the correlation between each score grains questions to the total score variables show that significant results (at the level of 0.05).So we can conclude that each grain questions at variable konstruk research is valid.

2. HYPOTHESIS TESTING

The coefficients determined (R²) in essence to measure how far the ability of the model explains variations in the dependent variable. The value of a coefficient is between zero and one of determination. The R² independent variables mean the ability of small variations in

explaining the dependent variable very limited. Table 3 below is the result of a test of the coefficients determined

Table 3
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.752 ^a	.566	.551	2.25529

a. Predictors: (Constant), KASIKD, EPSIKD

b. Dependent Variable: KI

Table 3 model summary shows that the value of r^2 adjusted 0,551 or 55.1%. This means that all the independent variable namely the effectiveness of sikd and trust the technology sikd only able to explain the dependent variable that is the performance of individual 55.1 %, while the rest (100 % -55,1 % = 44,9 %) explained by factors or other variables that is not known and not included in this regression analysis.

3. DISCUSSION OF RESULTS

A. The influence of the effectiveness of use of sikd on the performance of individual

The results of testing 1 is hypothesized to statistics showing that the effectiveness of the regression coefficient penggunaan sikd -0,148 variables, the value of t count of -1,593 0,117 with significant value, so can be defined there is no significant influence on the performance sikd between the effectiveness of individual.

In order the more easily the use of sikd, the utilization rate sikd not the higher and the performance of individual also not the higher. On the other hand the more difficult it is the use of sikd then sikd utilization rate does not continue to low and the performance of individual also not the lower. Easily whether or not certain the effectiveness of use of sikd did not affect the utilization of sikd relations on the performance of individual. This is because in fact respondents consisting of the exchequer and staff is prosecuted for using sikd to manage financial reporting , because most menu sikd which includes the completion of the financial data and financial reporting must be used for their work in accordance with needs. Seen from the responses of respondents on variables sikd the effectiveness of the average of respondents in the use of technology still hampered in the use of a foreign language .This result not in favor of research conducted by Sari (2008) said that the effectiveness of the use of information technology system of accounting significantly having a positive influence on the performance of individual.

B. The influence of a trust upon sikd on the performance of individual.

The tests hypothesis two of statistics to show that they are to influence individual sikd a positive impact on the performance and support the research is a significant and positive influence among the top technology sikd on individual performance. This proved that the more percayanya staff or employees who use sikd so that individual performance of staff increases, vice versa. The results of this support of research conducted by Sari (2008) and Jumaili (2005) said that a trust upon information technology system of accounting significantly having a positive influence on the performance of individual.

4. CONCLUSION

Based on empirical evidence that there can be known that the effectiveness of the use of variable sikd have negative effects on the use of a system of regional financial information. This is because of the limited knowledge of respondents in using sikd and lack of understanding of respondents in receiving new technology particularly in the use of a foreign language.

based on the evidence Empirical we can see that a trust upon sikh it has some positive effects and significant on the performance of individual. This proves that the more respondents believe in using sikh in improving the performance of individual

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