Dimensions Underlying the Success System Implementation Concept of Technology-Based Regional Financial Information System

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A B S T R A C T

This research aim is to find the dimensions underlying the success of technology-based Regional Financial Information System (RFIS). This study uses a phenomenological approach through the analysis stage: epoch, phenomenological reduction, imagination variation, and synthesis of meaning. Data is collected by observation, interview and analysis of documents related to technology-based RFIS. The research found three dimensions that can become basis to assess the success of technology-based RFIS namely, systems quality, output quality, and impact of system on apparatus. The quality system is the merit level of a system. The output quality is the output quality of system information. The impact of system on apparatus is the effect of system implementation on employee's behavior.

INTRODUCTION

Governance reforms usually become trigger of wider public sector reform package and then followed by a reform of government management, organization, and other parts of public administration (Chistiaens and Van Pateghem, 2007) .One change that must be made by government is reformation constantly on financial management of country/region at forefront of governance.

Financial Audit Agency (FAA) as an institution with authority to audit states/regions financial gives particular recommendations on the area to make improvements in accounting system, information technology systems, and improvements to Human Resources (HR) in terms of financial management. Information technology system improvements meant that region financial administration can be run more effectively and efficiently, given the extent of burden of government's job. Dengan and Hatta (2009) stated that in order to face the growing breadth of workloads and administration, local government organization should be improved through the development of computerized information technology.

The interesting question for information technology systems implementation is what is expected from the information technology systems implementation in organization? If the question is posed to organizations that implement the information technology systems, they will answer the most important is the information technology system is successful in its implementation. But what is meant by success of information technology system and how to make information technology systems to be successful? (Jogiyanto, 2007: 1).

DeLone and McLean (1992) develop the success of information systems and become a reference by many researchers in domain of behavioral accounting. Success benchmark in according to DeLone and McLean

(1992) is a reflection of six success dimensions. The sixth dimensions are: 1) system quality; 2) information quality; 3) user; 4) user satisfaction; 5) individual impact; and 6) organization impact.

Phenomenon of information technology systems implementation in public sector is interesting to study given the different forms of public sector organization than business sector. In fact, public sector organizations become simpler when filled by a various problems. For example, difference in interest between the executive and legislature, ways of working adopts a hierarchy, or administrative processes that are sometimes stiff. The reality cannot be avoided given the public sector organization has never operated in vacuum chamber (Dwiyanto, 2011: 1).

The success concept of information systems implementation, especially in regional finance context has a very significant role for all parties involved with Regional Financial Information System (RFIS). The parties concerned with RFIS are government as policy makers, financial employees (the operator) as a user in direct contact with system, a third party as a system provider, and Financial Audit Agency (FAA) as an investigative agency. Success implementation concept of technology-based RFIS can be used by parties concerned particularly for government as the basis to set policy to choose a particular system in order to avoid failure in implementation.

The expected (success) and unexpected (failure) impact of information systems implementation are unavoidable consequences by organizations. Lauer (2001: 213) states that abundant evidence suggests that information technology can cause many problems same as the successfully completed. The success or failure in implementation of information technology systems within an organization has the same opportunities. Heeks and Bhatnagar (1999) mentions that success or failure of an information system can be determined by distance between where the current position of organization and where the information system will bring the organization. It means the information systems must be built for long-term goals of an organization.

Jogiyanto (2007: 1) explains that a few decades ago, many information technology systems were failed because of technical aspects, technical quality of information technology system is bad and many contain errors of syntax, errors of logic and even mistakes of information, so now despite the technical quality has been improved, many information system are also fails to apply.

This study is focused to find the empirical dimensions as a basis to formulate the concept of technology-based RFIS success. These dimensions exploration is done by digging the actor's awareness of the system. Awareness becomes a source of knowledge because the awareness born from experience and man is the knowing subject.

2. Paradigm and Research Methods:

Paradigm in social sciences context in according to Khun as quoted by Wirawan (2012: 1) is a view of main issue in a particular science. While Triyuwono (2012: 237) explains that in accounting science context, paradigm is a tool to see and also a t tool to not see. Paradigm in a research is required by a researcher to explain basic assumptions in telescoped reality of science.

This study uses an interpretive paradigm with phenomenology method. Burrel and Morgan (1979: 28) explains that core of interpretive paradigm is to understand fundamental shape of social world at level of subjective experience through one paradigm interpretive. This study emphasizes on the meaning or interpretation of subject (informant) to object (technology-based RFIS). Phenomenology is chosen as the research approach with a reference to research purpose and context. Information technology systems implementation in public sector, especially in area of financial management, needs to be done naturally. It is aimed to get an understanding of reality and a more holistic view about success of technology-based RFIS. Phenomenological approach also allows the researchers to capture the meaning of technology-based RFIS reality as a whole based on actor's awareness.

The main data in this study were interviews, observations, and documents search results that relevant to research object. Subject (informants) selected is a system operator, chief financial officer, head of department, employees of FAA and BPKP, while the instrument in this study is the researchers themselves. The researcher's role as an instrument is started from the collection to data analysis stage. In these process, researchers mobilize all capabilities owned by researchers as vision, speech, intuition, feelings and thoughts.

The analysis unit of this study is based on transcendental phenomenology of Husserl. First is intentionality. Intentionality is the orientation of specific object. Intentionality of mind in this study is shown by how the system actors (informants) carry out their duties both as operators and policy makers related to technology-based RFIS. The process to do the task that has been set in accordance with Law and Main Tasks and Functions is an intentionality. Second is noema and noesis. Noesis awaken one's meaning, when someone perceive, remember, judge, feel, and think. Noesis is the ideal side of object in mind, not the real object. Third is Intuition. Intuition is researcher's ability to determine noema and noesis to convert it into perspective informant by researchers reasoning. Based on knowledge and experience, researchers combine intellect, mind and feelings to obtain intuition. Fort is intersubjectivity. Husserl said that the meaning can be formed because of intersubjectivity. Hussrel said that "other" is inside "I "."I" and "others" have the same position. Subjective

meaning is obtained because of similarity in understanding. In short, there is a perception in our perception of others. Intersubjectivity is developed from the party's perception in associated with technology-based RFIS, ranging from the head of accounting department, head of Regional Apparatus Work Units (RAWU), and head of BPKAD, as well as the direct users of system (operator).

The data analysis was conducted through the following stages: 1) Epoch, 2) reduction of phenomenology, which explains how the language in arrangement of objects that can be seen. Stages of reduction phenomenology is bracketing, horizontalizing, horizon, and pegging horizon into thematic to get a description of textural of existing phenomena. 3) variations in imagination is to find meanings that appear on surface, then integrates into essence of phenomenon by combining intellect , mind, and intuition to obtain nature of truth. 4) Synthesis of meaning and essence to find meaning and essence of technology-based RFIS synthesis as a whole by unification between the description of textural and structural descriptions. 5) Findings the concept.

3. Research Result:
Dimensions 1: Standard as System Quality Assurance:

Technology-based RFIS should be implemented from user expectations. Interviews with informants (YNN, ASM, ARS, RCD, and BHR) found the meaning the need for quality system implementation without obstacles. According to them the successful implementation of technology-based RFIS is started from the quality of system itself.

YNN explained that system quality assurance is needed because it involves the recording of activities at track record of region financial transactions. RFIS manage the data on documents, actions, budget and its use requires quality information system that accountable. The information system is also responsible to process data to become information. YNN asserted, if government does not want a failure in implementation of systems and RFIS processes runs in boundaries that have been set, then the government should provide a system with good quality. As department head at one RAWU, YNN is very familiar with implementation of technology-based RFIS. Consistent with YNN, ASM also revealed below,

"The system selection must pay attention to system quality to avoid potential problem in future".

Served as an operator in accounting department since 2008 until now in BPKAD, ASM is very familiar with implementation of accounting system. As an accounting scholar, ASM look very familiar with dynamics of local government system implementation in Central Sulawesi. For him, information system implementation has most effect on operator, policy makers need to accommodate the expectations of operators in an effort to minimize the weaknesses and failures of a system.

ASM explained that financial management requires the support of a powerful resource. These resources start from a system that able to provide assurance of data processing in financial accountability area. ASM share experiences when she interacts with system which he frequently encountered problems. System function becomes ineffective, control does not go well, resulting in a poor response from the employees, especially operator. This condition needs government attention, especially from policy makers. The meaning from ASM statement above is a system quality is basis for successful implementation of system.

ARS as an expert in field of technology also states:

"The system was implemented with to help employees to implement financial governance area, key to good financial governance should start from a good system too, better quality"

It is not difficult to extract information from the ARS on implementation of financial management system of local government areas in Central Sulawesi. His experience as a national consultant for six years makes researchers easily obtain information that strongly supports this research. Supported with educational background in accounting and wide knowledge of information systems, it makes ARS very familiar with software currently being implemented in Central Sulawesi Local Government. According to ARS, policy process setting on information systems need to consider various things including planning model that should be mature, cost and benefit and not give more importance to administrative process, especially if it is very long administrative process that affects the complex bureaucracy. Long and complicated bureaucracy will correlate with costs incurred. ARS also consider the quality of system to be chosen by government is very essential in selection of a particular system. Consistent with ARS, RCD claimed below

"The system selection is not an easy task, in which there are policy factors, rules. However, although we (the government) regulated by various laws, attention to system quality is the most important for sustainability of system itself"

Other opinions is explained by GMS below,

"Successful implementation of system such as SIMDA can be done when the system was powerful, effective, and accountable "

GMS is the young generation with career at financial institutions. His complete Supervisory education at State College of Accountancy (STAN), currently is charged to become Accountability Technical Controller of Regional Government. GMS suggest that system should synergy with rest of system resources to assist local

governments. Experience at Central Sulawesi give the understanding that system must be held accountable for any government if wants to increase the performance.

The same thinking was also delivered by BHR as the head of accounting department. According to him, if the whole process of financial management already follows the existing regulations, implementation of technology-based RFIS will be successful. Financial regulation stipulates that regions should be run through the system, and RFIS is part of the system. If its implementation do not have problem then do not violate the law, system must be truly effective, it could be a good control tool, and it can be realized only with a good system.

Based on above description, informant understands that quality system becomes an important point and should become a concern in implementation of technology-based RFIS. This aspect is considered necessary to achieve the implementation success.

Dimensions 2: Output Quality as Top Security System Output Results:
Information technology system has a very important role to process financial data in regional government. Many resources, including information technology systems, have responsible to process the data to become information. This explains that, adoption of quality information technology become fundamental information about the document, action, budget, and their use can be justified. It is explained by PTT who served as head of RAWU as following:

"Yes.. If the system is good she will produce good information as well, just look at their financial statements, we're obliged to inform society, reliable information based on demands of law".

PTT also suggest that government has a moral obligation and responsibility for regional finances by providing the right information, as mandated by legislation. Legislation imposes obligations for governments to generate financial reports to provide information to related parties. Information is used for economic decision-making, social, and politic. Government is required to provide information that is accountable and does not contain misstatements, to avoid mistakes in decision making.

Consistent with PTT, YNN explained the importance of accountable financial information, as explained in following statement:

"Yes.... regional finance system must ensure the information produced is capable to make manager of financial administration is ready to responsible for administration and law on financial management, as we know the financial statements could be the object of law, which finally gives us the understanding that managing finances it's not that mediocre because there us accountability ".

Although he does not interact directly with system but YNN very aware that system should be implemented to ensure that information generated can be accounted for both administrative and law. The system is operated by an administration manager or commonly called the operator. Output of system is the operator responsibility until head of RAWU as Budget Official Authority. There is no other reason except the system should really have high accountability for financial management cannot be considered trivial.

Other opinions are stated by Dubai that a system is success when able to generate the information needed by user. Served as chief financial officer in one RAWU, Dubai is very need a system that able to make him and his subordinates worked with comfortable, quiet, and felt safe. Furthermore SYD explain, how we can work well if the system was not clear. Financial management view and his hope are said clearly. Dynamics of public sector organizations are very different from the business sector to make policy on system implementation that will be greatly influenced by various factors. However, choosing an accountable system becomes an obligation for policy makers because it will affect the output of system itself. He added that level of confidence in financial reports produced by system can be seen from the level of compliance with laws and regulations and other provisions.

Related to successful implementation of system, below an interview with several informants:
I think that a system will become success if the system is able to produce financial statements according to law, because the government needs transparency over the use of local budgets, (BDN)

Reliable information is important in order the system successful. Financial statements information must be accountable as mandated by law, (MST)

We see from the financial statements presented by government, because it is a picture of how the government manages the funds. When the financial statements are in accordance legislation, it shows the success of system, (SNT)

Opinion of BDN, MST, and SNT emphasizes the importance of a system that capable to produce output in form of LKPD of a system that can be accounted for. BDN, MST, and SNT are the operator of system at different Agency.

 A similar statement was also delivered by HRR and RDH. According HRR, a system is success when the system is able to produce financial statements based on law and can be accounted for, especially in public. While RDH states that:

"Successful implementation of system can be seen from the ability of local government in area of financial management that better under control, accountable, and able to draw up and publish LKPD under the law, in a timely manner and in accordance with SAP".

RDH explained that financial statements presented by government stakeholders have a profound influence on quality of decision making. Information presented in the financial statements must meet the quality standards in order to avoid errors judgment and errors associated with decision-making by government.

Based on above informant's experiences, the founded meaning is financial statements based on law and accountable is basis for technology-based RFIS dimension. Successful implementation is consistent with mandate of Act that financial management must be carried out in an orderly, controlled, effective, efficient, and accountable.

Dimensions 3: Apparatus Behavioral Changes as Impact of Information System Implementation:

Technology-based RFIS implementation should be able to affect apparatus. In general, benefits of information technology usage is to eliminate most of employees duties, creating a more effective an effective way to work, more accurate data processing, and improve the efficiency of government operations. If these benefits can be felt by employees, then it should be able to have an impact on both employees in way they work or their behavior in carrying out financial activities area.

Employee behavior can cause behavioral problems in interacting with information systems. Behavior such as accept or reject, like or dislike may arise as a consequence of information technology systems implementation. In order to achieve maximum of technology-based RFIS implementation, government needs to establish a policy of a system that allows employees to interact and utilize the system in carrying out financial activities area.

Public organizations that providing certain limitations on apparatus to act and act based on legislation will bring various reactions on technology-based RFIS implementation. As an entity that is strongly influenced by dynamics of political, economic, social, cultural, and environmental, public sector organizational life will be influenced by these factors. It shows that government organizations do not operate in vacuum. The complexity of government life will create a work environment in accordance with motion of various factors. Essentially, work environment will affect the behavior of government officials while the success of whole purpose of organization will depend on apparatus. It is a wise choice for government to create a dynamic work environment to make apparatus will accept information system implementation.

Behavior to accept the technology-based RFIS implementation can be done with high commitment, which starts from leaders to extent that most technical operator. GMS states that "the system is just a tool, its fate is in hands of employees". It gives hinted that success or failure of a system will depend on how much the employee want to commit to a genuine intention in running the system. The same view is delivered by RDH below:

For me, we need to create ways of working that comfortable, in whatever way, all those involved in financial area must have the same commitment. If the leader has a firm commitment, the subordinates will follow, so that system is effective, and their awareness will appear that information system is only a tool and only part of control activities, (RDH)

RDH above statement gives meaning that system depends on who is running and how they run it (brainware). Government model that is run based on a hierarchy of tasks and authority will create relationships pattern between superiors and subordinates. It is very important to maintain quality of those relationships by understanding the duties and authority each other. Leader or supervisor with power their authority to lead greatly contributes to how subordinates would be, as revealed by ARS below:

There must be a commitment from all elements, yes from top leader to lowest level must have the same intention. If the leader has been willing to grow and if leader do not get subordinate level to it then subordinate will not follow because it is the most technical level in running this program (the system), ... Well, it need a powerful resource, (ARS)

ARS statement above confirms that leadership behavior will decide to create or not create regularity or discipline in work. The existence of hierarchy and authority in governmental give rights to people (employees) who gave the order (leader) to be governed (subordinate) to complete a job. Such conditions can also cause behavioral problems (behavioral). Human behavior is most difficult to understood. But in according to ARS, leadership has a very large role to create a harmonious working climate. According to him, leadership should give direction, guidance, and convince to make them takes the same commitment to successful implementation of system.

This issue matter is also addressed by SYD below:

There must be a commitment from all elements from top management to lowest employee should have same direction to make the program running well, (SYD)

SYD statement above can be understood that commitment of employees is important for government to achieve successful implementation of system. Employee's commitment to success implementation of system

can be run with intentions to achieve that goal. ARS said that commitment will start from the top, it is necessary to create a harmonious relationship between superiors and subordinates. Leader has function as a role model for his subordinates to make conducive relationships to work. The existence of tasks and authority hierarchy in area of financial management can be seen as a form of cooperation in order to achieve good financial management.

Wisdom is required by a leader to become a role model to his subordinates. The willingness and commitment of superiors to implement the system will be followed by a subordinate until to lowest level as technical operator. RDH revealed it below:

In according me, leader first time makes commitment, subordinate surely will follow the system so that it is effective, and awareness of them that information system is only as a tool and only part of control activities, (RDH)

RDH statement above means that consciousness of a leader on its power should not be concentrated on just giving orders to his subordinate, but rather to build working culture in harmonious coordination. It should be understood that hierarchy of tasks and powers facilitates the duties and functions division of each apparatus so that control to run government can be done. Establishing patterns relationships between superiors and subordinates in democratic bureaucratic structure needs government's role as an institution to run public service providers.

BDN explain in simple language that as subordinate our tasks to execute in according to command. Employee's duty will depend on leadership. What was said by BDN implies that tendency of subordinates expect full support from superiors in completing a job is very high. As the scales, employees will abide by leader by showing a willingness and commitment to successful implementation of system. Thus, maintaining the quality of relationship between superiors and subordinates is something that must be realized together, tops leader formally exercise authority in accordance to job description and subordinates carry out their duties in accordance with orders from superiors which formally are also set forth in respective duties. Maintaining the relationship quality between employer and subordinates is very complex, but to build a productive relationship is a thing that can be done by government apparatus. They need mutual understanding and acknowledge as key success of system implementation. Because we have to believe that financial management will work well if it contains people who are good also. Association with good morals and ethics or the awareness of personnel to do what is right in accordance with applicable law.

The task of leadership is to ensure that moral and ethical concepts spread in every part of RFIS to raise awareness in each individual apparatus. To achieve these conditions, leaders can form a shared commitment as a statement of commitment, determination and intention to reach the goal.

In this regard ASM and BDN revealed below:

Human resources are very important in public sector organizations, madam. It is right that true system is nice but if human resources and attitude works not good, it will nothing, it need The Right Man in Right Place for system as a weapon, but if the work is careless, the system will not useful, (ASM)

In governmental, this obligation (as operator)should be done, it takes sincerity and loyalty, and otherwise it will not run rightly although the system is running well, (BDN)

BHR asserts in simple language that good system in governmental need sincerity. Informant's statement suggests that HR occupies a central position in running the government, including in area of financial management. It is signaled that government should have qualified personnel both in terms of morale and ability (qualified). A note from Djakfar describes how humans importance to explore its potential for success.

Each object or living being does not have absolute advantage. Every advantage, skill or expertise will be accompanied by weaknesses or deficiencies or two sides of line. Similarly, each human has advantages or specific and unique talent. However, at same time, it also has shortcomings. Therefore, they should find and develop the advantages and potential. At same time, weaknesses that will hinder your steps should be minimized, you can surely achieve success, (Djakfar, 2002: 302)

In context of successful implementation of information systems in area of financial management, information technology system is run by human body, and both should work in synergy. Humans will be successful if it can use the potential well. However, as described by Djakfar above, there is nothing in this world that does not have a weakness, then the man should be smart in action by considering the impact of technology as one aspect to maximize the purpose.

Conclusion And Limitations:
Conclusions:

Assessment the technology-based RFIS success is one most important elements in area of financial management activities that serve to assess the achievement of objectives the system implementation in public sector. Every individual or organization has a different appraisal for implementation success of information system. This technology is influenced by awareness of each subject in defining the dimensions underlying an assessment of successful implementation of information systems.

Research results found three dimensions that underlie the successful implementation of technology-based RFIS, namely: systems quality, output quality, and impact of system on apparatus. The system quality is the good or bad level of a system itself, output quality is the output quality of system information, while the impact of system on apparatus is the effect of system implementation that result in changes to employee behavior (positive or negative) of staff. The third dimension is an integral and integrates and supports each other in achieving good financial governance. All three dimensions include assessing inputs, processes and outputs as a result of RFIS activity. Internalization dimensions of quality systems, output quality, and impact of system on apparatus in success concept of technology-based RFIS will have an impact on attitudes and behavior of government to improve financial management activities.

Research Limitations:

Researchers have been able to find the dimensions of technology-based RFIS concept. The findings come from the awareness and perception of system perpetrator system. The end result of this research is based on technology-based RFIS success. Therefore, indicators of success identified in this study are still abstract. In order to operationalize the indicators assessment and finding the appropriate measurement instrument, it still needed further study or perhaps a different methodology.

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