

DSS in Determining the Influence of Application of SIMAK BMN On The Quality of Financial Reports

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Decision Support System in Determining the Influence of Application of SIMAK BMN, Bookkeeping, Inventory, And Reporting On the Quality of Financial Reports (Study at State Universities, Public Service Agency)

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Abstract: The aim of this research is to analyze the Decision Support System (DSS) in determining the effect of implementing the State Property Accounting Management Information System (SIMAK BMN), bookkeeping, inventory and reporting on the quality of financial reports. Case studies at 4 State Universities (SU), Public Service Agency (PSA) according to KMK.209/KMK.05/2021. The research data uses primary data (questionnaires) and secondary data from the State Property Asset Balance Report for the period Fiscal Year 2018 to Fiscal Year 2021 Audited. The total population and primary data sample were 45 employee questionnaires with experience in asset accounting and financial accounting who worked at 4 SU PSA. Data analysis uses SPSS Ver.23 with 5 independent variables, namely decision support system, SIMAK BMN, bookkeeping, inventory, reporting, and 1 dependent variable, namely the quality of financial reports. The data analysis technique used is multiple linear regression which explains the results simultaneously that the implementation of decision support systems, SIMAK BMN, bookkeeping, inventory and reporting has an effect on the quality of financial reports. Partially, it was found that the decision support system, SIMAK BMN, bookkeeping and reporting had a significant positive effect on the quality of financial reports, and inventory had no significant effect on the quality of financial reports.

Keywords: Decision Support Systems, SIMAK BMN, Bookkeeping, Inventory, Reporting, Quality of Financial Reports.

I. Introduction

Background

Reform in the field of State Finance was marked by the birth of 3 (three) packages of laws in the field of state finance, namely Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury, and Law Number 15 of 2004 concerning Examination of State Financial Management and Responsibility. These three laws fundamentally change the financial management system and management of state assets of the Indonesian Government, including changes to the system of planning, budgeting, implementation and accountability for budget implementation. (Law Number 17 of 2003).

One of the changes made to the state asset management sector in the form of BMN is a fundamental shift in the mindset and point of view regarding BMN management regarding the procedures for carrying out performance assessments of state property. If previously BMN assets tended to be seen as a burden (cost center), now this view has begun to shift, where BMN assets are seen as a strategic investment in supporting the implementation of government functions as well as one of the factors driving income (revenue generator) according to (KMK RI No.349/KM.06/2018).

In an effort to improve the quality of BMN's financial reports and asset management, which includes bookkeeping, inventory and reporting activities, it is necessary to implement the State Property Accounting Management Information System or SIMAK BMN. Where SIMAK BMN is a system that must be used in processing asset bookkeeping source data, asset inventory and asset reporting, its implementation must be carried out optimally in order to provide informative financial report information and guaranteed quality as expected. (PMK RI Number 233/PMK.05/2011, 2011).

Decision Support Systems (DSS) are information systems specifically designed to assist decision making using data, models and certain analysis techniques. This Decision Support System is used to help solve complex problems by providing accurate and relevant information to users (Putra & Bakkareng, 2020)

The object of this research is limited to data from 4 SU PSA (KMK Number 209/KMK.05/2021) based on BMN asset data in the Balance Report period for Fiscal Year 2018 to Fiscal Year 2021 respectively as in table 1 as follows:

Name of State University, Public Service Agency	FY. 2018 to FY. 2021	
1. Jakarta Veterans National Development University	137,103,317,920,-	396,390,636,319,-
2. Jakarta State Polytechnic	317,435,458,721,-	349,150,143,671,-
3. Yogyakarta Veterans National Development University	388,564,046,997,-	2,323,932,901,160,-
4. Bali State Polytechnic	924,699,934,855,-	996,955,091,216,-
Net Worth Recap	1,767,802,758,493,-	4,066,428,772,366,-

Source Table-1: 4 US PSA with SIMAK BMN data in the asset Balance Report for the Period 2018 to 2021 Audited

Explanation Table 1 is BMN asset data resulting from SIMAK BMN output at work unit 4 SU PSA as the research object in the BMN asset position report in the Balance Sheet for Fiscal Year 2018 to Fiscal Year 2021 Audited amounting to IDR 4,066,428,772,366,- with details in Table-2 as follows:

**REPORT OF STATE OWNED GOODS ON THE BALANCE SHEET
BUDGET YEAR 2018 to 2021 AUDITED
Work Units: 4 State University Public Service Bodies**

CODE	BALANCE SHEET ACCOUNT DESCRIPTION	NET 2018	NET 2019	NET 2020	NET 2021
117111	Inventory (Current Assets)	7,757,391,060	8,788,703,801	16,886,960,564	5,408,493,038
131111	Land	934,521,115,500	1,041,708,108,000	3,175,143,489,500	3,184,077,242,000
132111	Equipment and Machinery	182,215,801,544	222,988,219,838	215,514,097,900	215,977,673,342
133111	Buildings and Structures	360,391,527,622	344,693,081,338	428,063,283,914	558,546,898,716
134111	Roads and Bridges	4,381,926,864	3,765,310,280	2,640,573,891	2,177,025,208
134112	Irrigation	8,630,584,757	936,112,910	811,207,921	516,527,388
134113	Network	3,635,700,858	3,639,096,130	3,594,511,876	3,395,047,025
135111	Fixed Assets Under Renovation	37,162,477,196	47,320,625,839	45,396,834,138	0
135121	Other Fixed Assets	5,640,824,794	8,790,084,239	10,198,860,582	10,574,632,665
136111	Construction Under construction	53,646,745,200	63,469,948,377	34,275,911,265	9,878,249,738
162151	Software	5,679,414,313	3,467,487,041	5,311,958,181	3,963,372,854
162161	Licence	162,922,286,057	139,804,370,191	116,686,454,325	71,103,158,739
162191	Other Intangible Assets	146,894,000	146,894,000	0	199,037,500
166112	Unused Fixed Assets In Government Operations	1,070,068,728	1,010,620,456	0	611,414,153
Net worth Recapitulation		1,767,802,758,493	1,890,528,662,460	4,055,869,215,241	4,066,428,772,366
BALANCE SHEET GROWTH		5.61%	6.49%	53.39%	0.26%

Source Table-2: Secondary Data Processing of BMN SIMAK Application in the Balance Sheet for the 2018 to 2021 Period.

Based on (Minister of Finance Regulation Number 136/PMK.05/2016) regarding asset management at the Public Service Agency, article (5) is carried out based on the principles of functional, legal certainty, transparency and openness, efficiency, accountability and certainty of value. One of the main problems in managing state-owned assets in PSA work units is the low awareness of human resources in implementing governance and management of state-owned assets.

According to (RI Government Regulation Number 28 of 2020) regarding amendments to PP Nur 14-27 of 2014 concerning Management of State/Regional Property. Article 1 points (1) and (2) explain that State/Regional Property is all goods purchased or obtained at the expense of the State/Regional Revenue and Expenditure Budget or originating from other legitimate acquisitions, which are increasingly developing and

complex and are not yet supported by comprehensive arrangements that need to be adapted to developing needs, so that implementation can be managed optimally, effectively and efficiently.

According to (Amaliah et al., 2019) explained the problems that occur in the field related to the administration of state-owned goods, namely that there are still many items found that are in serious condition but are recorded as being in good condition, BMN that do not have identification numbers and labels, as well as BMN that physically exist but have not been recorded in the books. This causes the BMN data in the field to not match the reporting data.

Based on (Andansari, 2018) In recent years, BPK audits have found problems in the management of BMN, including the use of BMN by other parties not in accordance with the regulations, the recording of BMN incorrectly, and the BMN not being supported by legal ownership verification. This shows that BMN management still has weaknesses.

II. Literature Review

Formulation of the problem

Based on differences in the results of previous research and phenomena that occur in public service agency work units as entities, the Ministry of Education and Culture encourages researchers to conduct research related to "Decision Support Systems in Determining the Effect of the Implementation of BMN SIMAK, Bookkeeping, Inventory and Quality Reporting of Higher Education Public Service Agency Financial Reports" in This research used 5 Independent Variables consisting of (X1) Decision Support System, (X2) SIMAK BMN, (X3) Bookkeeping, (X4) Inventory, (X5) Reporting, and 1 Dependent Variable namely (Y) Quality of Financial Reports, differences This research with previous research is where the population of this research is located across provinces and islands, and expands the research sample by using the distribution of 60 questionnaires to employees who are representative and experienced in handling BMN asset accounting and financial accounting in work units limited to 4 SU PSA (UPN Veteran Jakarta, Jakarta State Polytechnic, UPN Veteran Yogyakarta, 6 Ali Polytechnic, according to KMK Number 209/KMK.05/2021).

Based on the background of the problem above, the problem formulation in this research is as follows:

1. Does the Decision Support System affect the Quality of Financial Reports?
2. Does the implementation of SIMAK BMN affect the quality of financial reports?
3. Does the Implementation of Bookkeeping affect the Quality of Financial Reports?
4. Does the Implementation of Inventory affect the Quality of Financial Reports?
5. Does the Implementation of Reporting affect the Quality of Financial Reports?
6. Do Decision Support Systems, SIMAK-BMN, Bookkeeping, Inventory and Reporting simultaneously influence the Quality of Financial Reports?

III. Research Purposes

1. To determine the effect of Decision Support Systems on the Quality of Financial Reports
2. To determine the effect of BMN SIMAK on the Quality of Financial Reports
3. To determine the effect of bookkeeping on the quality of financial reports
4. To determine the effect of Inventory on the Quality of Financial Reports
5. To determine the effect of reporting on the quality of financial reports and
6. To determine the influence of the Decision Support System, SIMAK BMN, Bookkeeping, Inventory and Reporting together on the Quality of Financial Reports

IV. Theoretical Basis

Decision Support Systems (DSS)

According to (Putra & Bakkareng, 2020) A Decision Support System (DSS) is an information system specifically designed to assist decision making using data, models and certain analysis techniques. This Decision Support System is used to help solve complex problems by providing accurate and relevant information to users to increase effectiveness and efficiency in decision making.

According to (Al-Hafiz et al., 2017) Decision support systems are flexible, interactive and adaptable computer-based information systems, developed to support the solution of specific, unstructured management problems. Decision Support Systems use data, provide an easy user interface and can incorporate decision-making thinking.

V. Decision Support Systems (DSS) Implementation of SIMAK BMN

According to (PMK RI Number 233/PMK.05/2011, 2011) regarding the Central Government Accounting and Financial Reporting System in article 1 point (23) explains that the State Property Management and Accounting Information System, hereinafter abbreviated as SIMAK-BMN, is a subsystem of the Agency Accounting System, hereinafter abbreviated to SAI, which is a series of interconnected procedures to process source documents in order to produce information for preparing balance sheets and other managerial reports in accordance with applicable regulations.

According to (Fajri & Fuadi, 2021) which concluded that the implementation of SIMAK BMN, bookkeeping, inventory and reporting together had a significant positive effect on the quality of financial reporting. The quality of financial reports has improved significantly with the implementation of SIMAK BMN, better bookkeeping, inventory and reporting.

According to (Nasrudin, 2015) said that the report that is in the spotlight regarding the accountability of a financial report is the Financial Position Report (Balance Sheet). The balance sheet is a report relating to inventory items, fixed assets and other assets which are SIMAK BMN products. This report is going concern or continuous from one period to the next.

SIMAK-BMN is carried out through a series of procedures, both manual and computerized, involving source documents such as SP2D/Contracts/BAST/Receipts, accounting organizations and accounting processes in order to produce various outputs required for both management and accountability of BMN such as Daily Transaction Details and BMN asset balances. The BMN acquisition transactions in the Simak BMN Application provide information about the sources of asset acquisition which must be recorded by the SU PSA work unit as shown in the SIMAK BMN application menu as follows:



Figure Source 1: SIMAK BMN <https://djpb.kemenkeu.go.id/portal/id/application-simak.html>

According to (Wirananda & Kindangen, 2021) The research results show that BMN administration activities are currently carried out through the SIMAK BMN application, and the implementation of the SIMAK BMN application has been effective from the aspect of user satisfaction, but has not been effective from the aspect of internal control. qualitative characteristics of financial statements.

1. Decision Support Systems (DSS) Bookkeeping of State Property;

According to (PMK RI Number 233/PMK.05/2011, 2011) concerning the Central Government Accounting and Financial Reporting System in article 1 number (4) Standard Chart of Accounts, hereinafter abbreviated to BAS, is a list of general ledger estimates that are determined and compiled systematically to facilitate budget planning and implementation, as well as government bookkeeping and financial reporting.

According to (PMK RI Number 181/PMK.06/2016, 2016) concerning the Administration of State Property, explained in article 3 letter (a) Bookkeeping which includes recording and recording activities of BMN in the List of Goods, carrying out bookkeeping of all BMN assets by registering and recording BMN assets in the List of Property List (DBR) in accordance with classification and codification goods, then article 39 letter (1) Administration of BMN which includes bookkeeping in the form of inventory, fixed assets and other assets is carried out based on government accounting standards.

According to (Novira Andiani et al., 2017) explains the implementation of bookkeeping, including: recording all BMN, BMN mutations, inventory results into the goods book and Goods Identity Card, compiling a List of Room Goods, recording changes to movements and changes in the condition of goods, as well as carrying out reclassification for every lost item that is found again.

4. Decision Support Systems (DSS) Inventory of State Property;

According to (PMK RI Number 181/PMK.06/2016, 2016) concerning Administration of State Property, explains in article 3 letter (b) Inventory, which consists of data collection activities, recording and reporting the results of BMN data collection. Inventory is an activity to carry out census data collection, recording and reporting BMN data collection results. The purpose of the Inventory is to determine the actual number and value and condition of BMN, both under the control of Property Users and Property Managers in an effort to realize administrative and physical order, as well as facilitate the implementation of BMN management.

According to (Kuntadi et al., 2022) states that asset inventory consists of two aspects, namely physical inventory and juridical or legal inventory. Physical aspects include shape, area, location/volume/amount, type, address, etc. Meanwhile, the juridical aspect is the status of possession, legal problems owned, time limits for possession and so on. The work processes carried out are data collection, coding, grouping, and bookkeeping/administration in accordance with asset management objectives.

According to (Widyatama & Suhartono, 2020) states that asset inventory is expected to be carried out effectively so that (1) orderly administration, (2) asset security, (3) asset control and supervision can be realized.

5. Decision Support Systems (DSS) Reporting on State Property;

According to (PMK RI Number 233/PMK.05/2011, 2011) concerning the Central Government Accounting and Financial Reporting System in article 1 number (8) The Central Government Accounting System, hereinafter abbreviated as SAPP, is a series of manual and computerized procedures starting from data collection, recording, summarizing to reporting the financial position and financial operations of the Central Government.

According to Minister of Finance Regulation Number 181/PMK.06/2016 concerning Administration of BMN in article 3 letter (c) Reporting consists of compiling and submitting BMN data and information on a semi-annual and annual basis. The purpose of reporting is so that all data and information regarding BMN can be presented and conveyed accurately to interested parties in order to support the implementation of decision making in the context of BMN management and as material for preparing the Central Government Balance Sheet.

6. Decision Support Systems (DSS) Quality of Financial Reports;

According to Government Regulation Number 71 of 2010 concerning Government Accounting Standards in article 1 number (5), the Government Accounting Conceptual Framework is the basic concept for preparing and developing Government Accounting Standards, and is a reference for the Government Accounting Standards Committee, finance, report creators, examiners, and report users. finance in finding solutions to problems that have not been regulated in the Statement of Government Accounting Standards.

Based on the LHP LKPP BPK RI 2021 Number: 50b/LHP/XV/05/2022, BPK Opinion has examined the Central Government Financial Reports, the entities examined include 90 Ministry of Institutions Financial Reports (LKKL) and 1 State Financial Report. The General Treasurer (LKBUN) presents fairly, consisting of the financial position of the Balance Sheet as of 31 December 2021 regarding the Realization Report of the State Revenue and Expenditure Budget (AN), Report on Changes in Excess Budget Balance, Operational Report, Cash Flow Report, and Report on Changes in Equity for the year ending on that date, as well as Notes to Financial Reports, in accordance with Government Accounting Standards.

According to Minister of Finance Regulation Number 233/PMK.05/2011 concerning Central Government Accounting and Financial Reporting Systems in article 1 number (24) Government Accounting Standards are accounting principles applied in the preparation and presentation of government financial reports, next in number (26) The Accounting Entity is a government unit of Budget User Authority/Property User Authority so it is obliged to carry out accounting and prepare financial reports to be combined with the reporting entity.

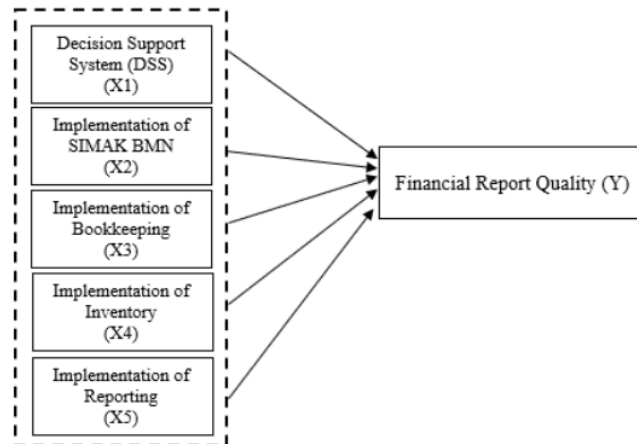
According to (Widiati, W., et al., 2021) improvements in inventory, accounting, reporting and the SIMAK BMN application of fixed assets have significantly improved the quality of financial reporting.

According to (Fajri & Fuadi, 2021) The change in BPK's opinion on LKPP is one sign that shows that the quality of central government financial reporting is better than in the previous period, for example from not giving an opinion to WDP, then later to Unqualified Opinion.

1 VI. RESEARCH FRAMEWORK

The framework of this research is to test the influence of Independent Variables X1-Decision Support Systems (DSS), X2-Application of SIMAK BMN, X3-Bookkeeping, X4-Inventory, and X5-Reporting on the Dependent Variable Y-Quality of Financial Statements, as shown in Figure 2 as follows:

Figure 2: Research Framework



Information :

————— : Partially affected

----- : Take effect simultaneously

Figure 2 explains the partial and simultaneous influence relationship between variables X1, If partial implementation of X2 SIMAK BMN is carried out with good procedures, the quality of financial reports will be better. If the partial implementation of X3 Bookkeeping is carried out with good procedures, the quality of the Financial Reports will be better. If the partial implementation of X4 Inventory is carried out with good procedures, the quality of the Financial Reports will be better. If the partial implementation of X5 Reporting is carried out with good procedures, the quality of the Financial Reports will be better. So that simultaneously or jointly implementing the Decision Support System (DSS), implementing SIMAK BMN, Bookkeeping, Inventory and Reporting with good procedures will have a positive impact on improving the Quality of Financial Reports.

Based on the theoretical basis and results of previous research, the hypotheses in this research were formulated into five hypotheses, as follows:

13 The Influence of Decision Support Systems on the Quality of Financial Reports

According to (Putra & Bakkareng, 2020) explains that the main purpose of using a decision support system is to increase the effectiveness and efficiency of decision making, it can also help reduce the risk of errors in decision making, so that the resulting results are more reliable. This research shows the direction of a positive relationship, namely that the Decision Support System (DSS) has a positive effect on the quality of financial reports. This means that the better the procedures for BMN accounting officers who implement the Decision Support System (DSS) with complete and good information data so as to increase effectiveness and efficiency in decision making, the better the quality of the financial reports produced.

The results of this hypothesis testing are in line with (Tri Susilo, 2018) which states that the Decision Support System (DSS) has a positive and significant effect on the quality of financial reports. This shows that

improving the DSS process with complete and good data information in accordance with procedures and statutory regulations will have implications for improving the quality of financial reports. financial statements.

The hypothesis formulation regarding the influence of Decision Support Systems (DSS) on the Quality of Financial Reports is as follows:

H1: DSS has a positive and significant effect on the quality of financial reports.

The Effect of Implementing the BMN SIMAK DSS on the Quality of Financial Reports

According to (PMK RI Number 233/PMK.05/2011, 2011) Regarding the Central Government Financial Accounting and Reporting System, article 1 number 23 explains that the State Property Management and Accounting Information System, hereinafter referred to as SIMAK BMN, is an SAI subsystem used to record and organize state property starting from purchase, transfer of books in and out between agencies, to the removal and destruction of state property in order to produce information for preparing BMN balance sheets and reports as well as other management reports in accordance with applicable regulations.

According to (Arifin et al., 2021) states that the SIMAK-BMN application functions to carry out administrative control and security for BMN, has a significant influence on financial reporting, especially on the implementation of financial balance reports.

According to (Nasrudin, 2015) stated that the SIMAK-BMN application is quite useful in consolidating report data on various state-owned goods and the SIMAK-BMN application is quite high quality because it has been able to last for more than 1 (one) decade with quite a lot of output.

According to (Novira Andiani et al., 2017) based on simultaneous hypothesis testing, it is known that the administration of state property, which includes bookkeeping, inventory, reporting and implementation of SIMAK BMN, has a significant effect on the quality of financial reports.

The hypothesis formulation regarding the effect of implementing SIMAK BMN on the quality of financial reports is as follows:

H2: The implementation of SIMAK BMN has a positive and significant effect on the quality of financial reports.

1. The Influence of DSS for BMN Bookkeeping on the Quality of Financial Reports

According to (PMK RI Number 233/PMK.05/2011, 2011) Regarding the Central Government Accounting and Financial Reporting System, article 1 numbers 4 and 50 explain that bookkeeping of financial reports is a form of government accountability for the implementation of the APBN in the form of Budget Realization Report, Balance Sheets, Cash Flow Reports and Notes to Financial Reports.

Based on the Minister of Finance Regulation Number 181/PMK.06/2016 concerning Administration of State Property, attachment II letter (c) explains that the purpose of BMN bookkeeping is (1). availability of good BMN asset data; (2) the realization of orderly BMN administration that is effective, efficient, optimal and accountable.

According to (Novira Andiani et al., 2017) states that bookkeeping has a positive and significant effect on the quality of financial reports, indicating that improving the bookkeeping process in accordance with procedures and statutory regulations will have implications for improving the quality of financial reports. Because BMN bookkeeping is a crucial factor in administering BMN, one of the goals of BMN bookkeeping is orderly, effective, efficient and optimal BMN administration in order to create good quality financial reports.

According to (Amerieska et al., 2018) which states that administrative security is carried out by collecting, recording, bookkeeping and administering proof of ownership documents in an orderly manner has a positive and significant effect on the quality of financial reports, indicating that improving the bookkeeping process in accordance with procedures and statutory regulations will have implications for improving the quality of financial reports.

According to (Andansari, 2018) shows that employees have carried out good bookkeeping. The best bookkeeping to do is to record BMN acquisitions according to the type of transaction, class and code of goods, supported by the highest average.

The hypothesis formulation regarding the influence of BMN Bookkeeping on the Quality of Financial Reports is as follows:

H3: Bookkeeping has a positive and significant effect on the quality of financial reports.

2. The Influence of BMN Inventory DSS on the Quality of Financial Reports

Based on Minister of Finance Regulation Number 181/PMK.06/2016 concerning Administration of State Property, in attachment III letter (b) it is explained that the objectives of the BMN inventory are (1) the

availability of data on all BMN properly in an effort to realize administrative order and physical order, (2) facilitate the implementation of BMN management in submitting accurate inventory results reports.

According to (Widyatama & Suhartono, 2020) states that BMN inventory activities are a series of activities that lead to the preparation of Financial Reports. So the BMN inventory activity is a process that contributes to providing an opinion on the quality of the Ministry's Financial Report by the BPK.

According to (Amerieska et al., 2018) which states that goods users carry out an inventory of goods at least once every five years which has been well accommodated by the bookkeeping process so that if no inventory is carried out then the quality of the financial reports will remain good throughout the bookkeeping. is also done correctly, the result is that the Inventory variable has no effect on the quality of financial reports.

The hypothesis formulation regarding the influence of BMN asset inventory on the quality of financial reports is as follows:

H4: Inventory has no significant effect on the quality of financial reports.

3. The Influence of BMN Reporting DSS on the Quality of Financial Reports

According to (PMK RI Number 233/PMK.05/2011, 2011) Regarding the Central Government Accounting and Financial Reporting System, article 1 number 20 explains that the Accounting and Financial Reporting System is a series of manual and computerized procedures starting from data collection, recording, summarizing to reporting financial position and financial report overview.

Based on Minister of Finance Regulation Number 181/PMK.06/2016 concerning Administration of State-Owned Goods, Attachment IV letter (c) explains that the purpose of reporting is the presentation of BMN data and information resulting from bookkeeping and inventory carried out by State-Owned Enterprises. work unit that carries out administration to users and management of goods accurately as material for decision/policy making regarding BMN management and as material for preparing the Central Government Balance Sheet.

According to (Fajri & Fuadi, 2021) It is explained that in Government Accounting Standards, if a financial report has characteristics that are relevant, reliable, comparable and understandable, then it can be said to be a quality financial report.

The hypothesis formulation regarding the influence of BMN Reporting on the Quality of Financial Reports is as follows:

H5: Reporting has a positive and significant effect on the quality of financial reports.

VII. RESEARCH METHODS

Types of research

This type of research uses multiple linear regression analysis techniques, with a quantitative descriptive approach.

Data Type

The data used in this research is primary data by giving questionnaires to employees who represent and have experience in the field of asset accounting and in the field of financial accounting and secondary data from audited asset balance reports for the period FY.2018 to FY.2021.

Population and sample

The population and sample of primary data are 45 questionnaires from employees with experience in asset accounting and financial accounting who work at 4 State Universities, Public Service Agencies with a working period of \pm 5 years and above as well as secondary data on State Property Asset Balance Reports for the period FY 2018 to SD. FY.2021 Audited.

Method collecting data

The data collection method used in this research was by distributing questionnaires. The questionnaire is sent online using Google Form in the form of a link containing several relevant statements related to the research by coordinating first with the leadership at 4 (four) SU PSA, namely Jakarta Veteran National Development University, Yogyakarta Veteran National Development University, Jakarta State Polytechnic, Polytechnic Bali State.

Data analysis technique

5 The statistical method used to test the hypothesis proposed in this study uses SPSS Ver.23 software, with the data analysis technique used is multiple linear regression, with a quantitative descriptive approach (Sugiyono, (2018:74)).

VIII. RESEARCH RESULT

Validity and reliability tests must be carried out before conducting descriptive analysis. These two tests are intended to find out whether the statements conveyed in the questionnaire are suitable to be submitted and used in this research. Based on the validity and reliability tests, there are no statements that must be removed, all statements on the indicators for the Decision Support System (DSS), SIMAK BMN Implementation, Bookkeeping, Inventory, Reporting and Quality of Financial Report 6 variables are declared valid. After testing the validity and reliability, a descriptive analysis can be carried out, the results of which can be seen in Table 3, showing the questionnaire that was collected by 45 respondents, as follows:

Table 3 Results of Descriptive Statistics of Respondents' Answers

VARIABLE	DATA CALCULATIONS					TOTAL
	DATA1	DATA2	DATA3	DATA4	DATA5	
	STS	TS	N	S	SS	
Decision Support System (DSS)	0	1	6	27	11	45
Implementation of SIMAK-BMN	0	2	5	29	9	45
Implementation of Bookkeeping	0	1	7	28	9	45
Implementation of Inventory	0	3	5	26	11	45
Implementation of Reporting	0	1	5	27	12	45
Quality of Financial Reports	0	2	5	30	8	45
AMOUNT	0	9	34	167	60	270
Total (score x Sum)	0	18	102	668	300	1,088
Presentation (%)	0.00%	1.65%	9.38%	61.40%	27.57%	100%

Source: Primary data processed in July 2023

Table 3 shows the frequency of answer choices four or agree (S) as many as 668 (61.40%), followed by answer choices five or strongly agree (SS) as many as 300 (27.57%), answer choices three or neutral (N) 102 (9.38%), answer choice two or disagree (TS) was 18 (1.65%) and finally answer choice one or strongly disagree (STS) was 0 (0.00%).

Based on the classical assumption test, namely the normality of the five normally distributed 6 variables, namely 0.200, where this value is greater than 0.053. Based on the multicollinearity test, the three variables have a tolerance value of >0.1 and a VIF value of <10, meaning that there is no multicollinearity between variables. Based on the heteroscedasticity test, the resulting pattern spreads far below the number 0 and the Y axis, indicating that heteroscedasticity does not occur.

Furthermore, the results of multiple linear regression analysis in this research are 5 follows: $Y = 2.643 + 0.867 X_1 + 0.838 X_2 + 0.980 X_3 + 0.239 X_4 + 0.149 X_5 + e$
A summary of the results of multiple regression analysis in this research can be seen in Table 4 below:

Table 4 Results of Multiple Linear Regression Analysis

MODEL	Calculation		
	Beta	Tcount	Sig.t
Constantts	2,643	0.685	0.495
Decision Support System (DSS)	0.867	4.383	0.000
Application of SIMAK-BMN	0.838	4.602	0.000
Implementation of Bookkeeping	0.980	5.585	0.000
Inventory Implementation	0.239	1.220	0.230
Implementation of Reporting	0.149	3.684	0.000
Asymp.Sig (2-tailed)		0.237	
R (correlation)		0.652	
Adjuste R Square		0.629	

F count	19.914
Sig. F	0
Dependent Variable: Quality of Financial Reports	

Source: Primary data for July 2023 which has been processed using SPSS

Explanation of the Decision Support System (DSS), Implementation of SIMAK BMN, Simultaneous Bookkeeping, Inventory and Reporting on the Quality of Financial Reports

Based on the output in Table 4, the calculated F value is 19.914 using a confidence level of 95%, $\alpha = 5\%$, df 1 (number of variables-1) or 5-1 is equal to 4, and df 2 (nk -1) or 45 - 4-1 is the same as 40, so the F table is 2.61. Because F count > F table, then H_0 is rejected and H_a is accepted. So it can be concluded that the Decision Support System (DSS), SIMAK-BMN Application, Bookkeeping, Inventory and Reporting simultaneously have a positive effect on the Quality of Financial Reports, meaning that the better the Decision Support System (DSS), SIMAK -BMN Application, bookkeeping, inventory and reporting, the quality of financial reports will be better and optimal as in Table 5 below:

Table 5: Descriptive Statistical Test Results

VARIABLES	DATA CALCULATIONS									
	STS		T.S		N		S		SS	
	DATA.1	%	DATA.2	%	DATA.3	%	DATA.4	%	DATA.5	%
Decision Support System (DSS)	0	0.00	1	2.22	6	13.33	27	60.00	11	24.44
Implementation of SIMAK BMN	0	0.00	2	4.44	5	11.11	29	64.44	9	20.00
Implementation of Bookkeeping	0	0.00	1	2.22	7	15.56	28	62.22	9	20.00
Inventory Implementation	0	0.00	2	4.44	6	13.33	26	57.78	11	24.44
Reporting	0	0.00	1	2.22	5	11.11	27	60.00	12	26.67
Quality of Financial Reports	0	0.00	2	4.44	5	11.11	30	66.67	8	17.78
AMOUNT	0		9		34		167		60	
Total (score x Sum)	0		18		102		668		300	

Source Table 5: Primary data processed in July 2023

Explanation of the results of descriptive statistical tests regarding respondents' responses to the Decision Support System (DSS) variable (X1) where the average percentage score of Agree (S) is 60.00%. The average Agree (S) score of respondents regarding the implementation of SIMAK BMN (X2) was 64.44%, which means that SIMAK BMN implemented by BMN accounting officers was in the high or good category. The average respondent score of Agree (S) regarding Bookkeeping (X3) was 62.22%, which means that the bookkeeping carried out by BMN accounting officers is in the high or good category. The average score of Agree (S) respondents on the BMN Inventory (X4) is 57.78%, which means that the inventory carried out by BMN accounting officers is in the high or good category. The average respondent response score of Agree (S) to BMN Reporting (X5) is 60.00%, which means that reporting by BMN accounting officers is included in the high or good category. The average score of respondents Agree (S) on the Quality of Financial Reports (Y) is 66.67%, which means that the preparation of the Quality of Financial Reports by BMN accounting officers is also included in the high or good category.

In line with research (Fajri & Fuadi, 2021) which concludes that bookkeeping, inventory, reporting and the use of SIMAK-BMN together have a significant positive effect on the quality of financial reporting.

1. Partial explanation of the application of the Decision Support System (DSS) to the quality of financial reports

Based on Table 4, from the results of processing with SPSS, the significance level of the Decision Support System variable (X1) is 0.000, which is smaller than $\alpha = 0.05$, so it can be concluded that H_0 is rejected and H_a is accepted, this means that the Decision Support System (DSS) partially has a significant effect on the Quality of Financial Reports, meaning that the higher or better the BMN accounting officer implements the Decision Support System (DSS), the better the quality of the financial reports. This is proven in table-5 with the majority of respondents answering agree (S) an average of 60.00% to the statement by BMN accounting officers who have implemented a Decision Support System (DSS). It can be concluded that the

implementation of the Decision Support System (DSS) carried out by BMN asset accounting officers at SU PSA is quite good or high.

2. Partial explanation of the application of SIMAK BMN to the quality of financial reports

Based on table 4. From the results of data processing using SPSS, it is obtained that the significance level of the SIMAK BMN implementation variable (X2) is 0.00 which is greater than $\alpha = 0.05$ so it can be concluded that H2.2 is rejected and H_{0.2} is accepted, this means that the partial application of BMN SIMAK has a significant effect on the quality of financial reports, meaning that the higher or better the BMN asset accounting officer applies BMN SIMAK, the better the quality of financial reports will be. This is proven in table-5 with the majority of respondents answering agree (S) an average of 64.44% to the statement by BMN asset accounting officers who have implemented BMN SIMAK. It can be concluded that the implementation of SIMAK BMN carried out by BMN accounting officers at SU PSA is quite good or high.

3. Partial explanation of the application of bookkeeping to the quality of financial reports

Based on Table 4, from the results of processing with SPSS, the significance level of the Bookkeeping variable (X3) is 0.000, which is smaller than $\alpha = 0.05$ so it can be concluded that H3.3 is rejected and H_{0.3} is accepted, this means that BMN bookkeeping partially has a significant effect on the quality of financial reports, meaning that the higher or better BMN accounting officers carry out bookkeeping, the better the quality of the financial reports. This is proven in table-5 with the majority of respondents answering agree (S) an average of 62.22% to the statement by BMN asset accounting and financial accounting officers who have carried out bookkeeping. It can be concluded that the bookkeeping carried out by BMN accounting officers at SU PSA is quite good or high.

4. Partial explanation regarding inventory of the quality of financial reports

Based on table 4, from the results of processing with SPSS, the significance level for the BMN Inventory variable (X4) is 0.230, which is greater than $\alpha = 0.05$, so it can be concluded that H4.4 is rejected and H_{0.4} is accepted, this means that the BMN inventory partially influences the quality of the financial reports, meaning that the higher or better the BMN accounting officers are in carrying out the inventory, the better the quality of the financial reports will be. This is proven in table-5 with the majority of respondents answering agree (S) an average of 57.78% to the statement by BMN accounting officers who had carried out the Inventory. It can be concluded that the inventory carried out by BMN asset accounting officers at SU PSA is quite good or high.

5. Partial explanation of the application of reporting to the quality of financial reports

Based on table 4. From the results of processing using SPSS, the significance level for the BMN Reporting variable (X5) is 0.000, which is greater than $\alpha = 0.05$, so it can be concluded that H5.5 is rejected and H_{0.5} is accepted, this means that BMN reporting partially has a significant effect on the quality of financial reports, meaning that the higher or better the BMN accounting officers are in carrying out timely reporting, the better the quality of the financial reports. This is proven in table-5 with the majority of respondents answering agree (S) an average of 60.00% to the statement by the BMN accounting officer who had carried out the Inventory. It can be concluded that the implementation of the inventory carried out by BMN accounting officers at SU PSA is quite good or high.

BPK RI Audit Results Report on Central Government Financial Reports

The results of this research show that "Decision Support System in Knowing the Effect of Implementing SIMAK BMN, Bookkeeping, Inventory, and Reporting on the Quality of Financial Reports (Studies at State Universities, Public Service Bodies)" based on Decree of the Minister of Finance Number: 209/KMK.05/ 2021 concerning the determination that State University work units at the Ministry of Education and Culture are Government Agencies that implement the financial management pattern of Public Service Agencies, namely Jakarta Veteran National Development University, Yogyakarta Veteran National Development University, Jakarta State Polytechnic, Bali State Polytechnic.

All of the Public Service Agency State Universities have implemented the principle of maximum compliance in providing informative and accurate state property and financial asset reporting information to achieve good report quality. Based on the BPK audit (LHP.50.19.V/05/2022) as an indicator that strengthens the effectiveness of the decision support system in determining the quality of financial reports is by providing audit opinions on 90 LKPP/LKBUN that received WTP opinions, as a brief explanation in the Appendix I Number 50.b/LHP/XV/05/2022 summary of explanation in Table 6 as follows:

Table 6. BPK RI Opinion test results as follows:

Number	B.A	MINISTRY	BPK RI OPINION on LKPP				
			2017	2018	2019	2020	2021
1	023	Ministry of Education, Culture, Research and Technology	WTP	WTP	WTP	WTP	WTP
2	042	Ministry of Research, Technology and Higher Education/BRIN	WTP	WTP	WTP	WTP	-
3	042	National Research and Innovation Agency	-	-	-	-	WDP

Source: LHP BPK RI Year 2021 Number 50.b/LHP/XV/05/2022

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IX. Conclusions And Recommendations

Based on the results of the analysis and discussion of the influence of implementing the Decision Support System, SIMAK BMN, Bookkeeping, Inventory and Reporting, on the Quality of Financial Reports at 4 SU PSA, it can be concluded as follows:

- 1) Based on partial hypothesis testing, it was found that:
 - a. The variables of the application of the Decision Support System and the application of SIMAK BMN have a major effect on improving the quality of financial reports, this shows that the application of the SIMAK BMN application will greatly help speed up the process of data information in the preparation of accrual-based state property reports periodically in accordance with applicable laws and regulations in improving the quality of financial reports.
 - b. The variable application of Bookkeeping, Inventory and Reporting as a source of BMN asset information data has a significant positive effect on the quality of financial statements. The results of this study indicate that the presentation of Bookkeeping, Inventory and Reporting of assets into the SIMAK BMN application can facilitate accounting officers in planning the needs of state property starting from recording purchases, incoming and outgoing mutations, deletion and destruction of state property in a severely damaged condition, so as to improve the quality of financial statements.
- 2) Based on simultaneous hypothesis testing, it is known that the influence of implementing the Decision Support System, SIMAK BMN Application, bookkeeping, inventory and reporting, has a significant effect on the quality of financial reports.
- 3) Descriptively, it is clear that the implementation of the Decision Support System, SIMAK BMN Application, bookkeeping, inventory and reporting at SU PSA work units (Jakarta Veteran National Development University, Yogyakarta Veteran National Development University, Jakarta State Polytechnic, Bali State Polytechnic) has been implemented well.

Based on the conclusions in this research, suggestions for further research include:

- 1) In future research, it is recommended to add legal audit, risk management, supervision and control variables.
- 2) In further research, it is necessary to improve SIMAK BMN towards a sustainable Agency Level Financial Application System.

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