

ABSTRACT

This research paper aim to determines the factors supporting the implementation of SIMDA (local government's financial management information system) on SKPDs (local government agencies) and the effect of SIMDA implementation toward quality of local government financial reports. The population in this research is SKPDs in Mamuju, West Sulawesi. The samples were taken using judgmental purposive sampling method. The samples in this research is SIMDA operators in local government agencies. The hypotheses were analyzed using Structural Equation Model (SEM) with the help of software SmartPLS 2.0 M3. The results show that human resources training and SIMDA's perception of success positively influence the SIMDA implementation. However, the relation is not significantly related to management commitments and data quality. Based on research known that SIMDA implementation in SKPD in the Mamuju have a significant relationship to the quality of local government financial reports.

Keywords: *SIMDA, local government agency, management commitments, data quality, human resources training, SIMDA's perception of success, quality of local government financial reports*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh faktor-faktor pendukung keberhasilan implementasi SIMDA (Sistem Informasi Manajemen Daerah) dan pengaruhnya terhadap kualitas laporan keuangan pemerintah daerah pada SKPD (Satuan Kerja Pemerintah Daerah). Populasi penelitian ini ialah SKPD-SKPD yang berada di Kabupaten Mamuju Sulawesi Barat. Sampel yang dipilih menggunakan metode *purposive judgment sampling*. Sampel yang dipilih yaitu operator dan staf SIMDA di masing-masing SKPD. Hipotesis dianalisis menggunakan aplikasi SmartPLS versi 2.0 M3. Hasil penelitian ini menunjukkan bahwa pelatihan sumber daya manusia dan persepsi keberhasilan sistem berpengaruh positif terhadap implementasi SIMDA, sedangkan dukungan manajemen puncak dan kualitas data *input* tidak berpengaruh signifikan terhadap implementasi SIMDA. Selain itu penelitian ini menunjukkan bahwa implementasi SIMDA berpengaruh signifikan terhadap kualitas laporan keuangan pemerintah daerah.

Kata kunci: SIMDA, SKPD, dukungan manajemen puncak, kualitas data, pelatihan SDM, persepsi keberhasilan sistem, kualitas informasi laporan keuangan