EVALUATION OF FINANCIAL MANAGEMENT INFORMATION SYSTEM USING MODIFICATION OF THE DELONE & MCLEAN MODEL DURING THE COVID-19 PANDEMIC

Nedi Hendri, Ari Irawan, Kamila Sa’diah, I Wayan Gede Antok Setiawan, Jodi, Arif Hidayat, Siti Wardah Pratidina Nasution, Sari Mujiani

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ABSTRACT

Purpose: This study aims to look at the impact of the Covid-19 pandemic on the implementation of SIMAKU, measure the success of SIMAKU implemented by the Universitas Muhammadiyah Metro from the perception of users, and see what obstacles are experienced during system implementation.

Theoretical Framework: Accounting information system (AIS) consists of three basic elements: the system, information and accounting.

Design/Methodology/Approach: The study uses a qualitative research approach based on the concept of “going exploring” which involves the in-depth and case-oriented study of several cases or single cases using descriptive study and case study analysis methods. Furthermore, the sources of this research amounted to 12 respondents divided into two, namely: information users and data inputs.

Findings: The results of the study concluded that the Covid-19 pandemic did not have a significant effect on the implementation of the work unit program within the UMM and the implementation of the SIMAKU UMM application as a whole was quite good.

Research, Practical & Social implications: The benefit of this research is to evaluate the implementation of the Financial Management Information System (SIMAKU) which has been used at the UMM for more than five years so that this system can continue to be useful for its users on an ongoing basis.

Implications/Originality/Value: The originality of this study is examines the impact of the Covid-19 pandemic on SIMAKU implementation and identifies errors in the implementation of successful systems and information systems models in user or user perception used by (DeLone & McLean, 2003).

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AVALIAÇÃO DO SISTEMA DE INFORMAÇÃO DE GESTÃO FINANCEIRA UTILIZANDO A MODIFICAÇÃO DO MODELO DELONE & MCLEAN DURANTE A COVID-19 PANDEMICO

RESUMO

Estrutura Teórica: O sistema de informação contábil (AIS) consiste em três elementos básicos: o sistema, informação e contabilidade.

Projeto/Metodologia/Proteção: O estudo utiliza uma abordagem de pesquisa qualitativa baseada no conceito de “ir explorando” que envolve o estudo aprofundado e orientado a casos diversos ou casos individuais utilizando métodos descritivos de estudo e análise de casos. Além disso, as fontes desta pesquisa totalizaram 12 entrevistados divididos em dois, a saber: usuários de informação e entradas de dados.

Descobertas: Os resultados do estudo concluíram que a pandemia Covid-19 não teve um efeito significativo na implementação do programa da unidade de trabalho dentro da UMM e a implementação da aplicação SIMAKU UMM como um todo foi bastante boa.

Pesquisa, implicações práticas e sociais: O benefício desta pesquisa é avaliar a implementação do Sistema de Informação de Gestão Financeira (SIMAKU) que tem sido usado no UMM por mais de cinco anos para que este sistema possa continuar a ser útil para seus usuários de forma contínua.

Implicações/Originalidade/Valor: A originalidade deste estudo examina o impacto da pandemia Covid-19 na implementação do SIMAKU e identifica erros na implementação de sistemas bem sucedidos e modelos de sistemas de informação na percepção dos usuários ou usuários utilizados por (DeLone & McLean, 2003).


INTRODUCTION
The progress of computers in the Industrial Age 4.0 is a ripple effect and an unavoidable consequence of globalization that has been carried out so far. Organizations must be able to
adapt and take advantage of these developments. As business competition is getting tougher, organizations must provide maximum service and respond promptly to consumer preferences for the products and services offered. The economic environment facing many businesses today requires the development of accounting practices that are innovative, fast, relevant, efficient, and effective. Changes in the environment prevent an organization's Accounting Information System (AIS) from using passive systems. Otherwise, your organization will be abandoned or abandoned by customers. Without a good AIS, organizations cannot provide the right information to decision-makers (McLeod Jr & Schell, 2001).

This applies to all organizations including universities. Universities, both public universities or private universities, are currently required to implement their organizational governance to implement the principles of Good University Governance (GUC). There are at least five GUC principles according to (Wijatno, 2009), namely: transparency, accountability, responsibility, independence, and justice.

Concluded that an orderly and precise recording system is needed and produces good accountability. Accounting is the art of recording, identifying, classifying, and managing transactions of a business entity that can produce financial information that details the state of the business entity. A good accounting system is also needed to fulfill good accountability (Mutiha et al., 2018)

The Muhammadiyah University of Metro as the best private university in Sumatra based on the assessment version of the Ministry of Education and Culture of the Republic of Indonesia, Webometrics and Unirank in 2020 should have a good SIA. Since 2015 has pioneered an SIA named the Financial Management Information System or it is called SIMAKU UM Metro which is integrated with other internal campus systems such as academic system, department system, students’ system, graduation system, employee system, things system as well as with banking systems. In addition, SIMAKU owned by Muhammadiyah University of Metro has been developed based on a website, meaning that it can be accessed 24 hours anytime and anywhere.

The novel coronavirus (Covid-19) pandemic has disrupted economic, social and political activity around the world. Indonesia is one of the nations influenced by Covid-19 which has spread since the starting of March 2020. There are many new habits that people must do to stop the spread of this virus. One of them is practicing social distancing and distancing yourself from other people. Companies should change their work environment policies to maintain social distancing between employees and customers. Faced with this situation, the transition to an online approach is gradually starting to limit activities outside the home.
Of course, a good system often adapts to changes in the environment and user preferences, so weaknesses need to be identified and evaluated for improvement. Successful information systems models have been developed by many researchers (Bailey & Pearson, 1983; DeLone & McLean, 1992; Rai et al., 2002; Seddon, 1997). A well-known study on the success of information systems is updated to the 2003 study study conducted by DeLone and McLean (D&M) in 1992. The success model of information systems developed by D&M (DeLone & McLean, 1992) wants to focus on dependent factors. Among the six tools for a successful information system.

The six tools of this model are (1) system quality, (2) information quality, (3) use, (4) user satisfaction, (5) individual impact and (6) organizational impact. This model received a lot of criticism from other researchers such as (Alter, 1992; Seddon, 1997). Based on the reviews received, D&M updated the D&M model (1992) in 2003. The changes that occurred in the D&M (2003) model are as follows: First, apart from the existing quality dimensions, there are also those with quality dimensions. Quality of service, namely the system quality and the quality of information. Second, it combines individual and organizational effects into one variable: net income. Third, instead of the usage (intention) dimension, add the interest dimension to the usage (intention) dimension. This study examines the impact of the Covid-19 pandemic on SIMAKU implementation and identifies errors in the implementation of successful systems and information systems models in user or user perception. used by (DeLone & McLean, 2003).

LITERATURE REVIEW

The System of Accounting Information

Accounting information system (AIS) consists of three basic elements: the system, information and accounting. A system is a unit made up of several components that interact to achieve a goal (Romney & Stainbart, 2009). On the other hand, according to (Wilkinson et al., 2000), “A system is an integrated group of interacting components that work together to achieve a goal.”. Information is data that has been organized and processed to give meaning to users (Romney & Stainbart, 2009). (Wilkinson et al., 2000) explains, "Information is useful news that is meaningful to the intended people."
Accounting Information System Components

Accounting information system has six components (Romney & Stainbart, 2009). That is, 1) the person who operates the system and performs various functions, 2) the collection, processing and storage of data about the activities of the organization, 3) the data about the organization and its processes, business processes, 4) related manuals and the process used to process organizational data automation software. 5) Machine communication networks used to collect IT infrastructure, computers, peripherals, and devices. (6) Internal control and security measures to protect the data in the mathematical accounting information system.

Functions and Objectives of Information Systems

Romney & Stainbart (2009) describe the capabilities of an organization's accounting information system as follows: 1) Collect and store data about the activities carried out to investigate what has been happening. 2) Transforming data information that is useful for decision management. 3) Assets and data can be used as needed, providing adequate controls to protect the organizational assets containing such data so that they are accurate and reliable. Wilkinson et al. (2000) identified three specific targets in accounting information systems that help achieve the following main objectives of accounting information systems: "To support day-to-day operations, support business decision-making, and fulfill management obligations, " "To support the day-to-day operations, to support decision making by internal decision-makers, dan to fulfill obligations relating to stewardship."

Information System/Technology Success of SIMAKU

The success of system development is proxied by the intensity variables of use of the information system and user satisfaction. The variables that affect the success of the information system are the quality of information as the output of the system and the quality of the information system concerned. Furthermore, the variable intensity of the use of the system also affects the satisfaction of the users of the information system concerned. Satisfaction and use will have an impact on individual performance which in turn affects organizational performance.

To test the model developed by (DeLone & McLean, 1992), several empirical studies have been conducted in various research fields. From the research conducted, the most in-depth criticism of the (DeLone & McLean, 1992) model is his study of (Seddon, 1997) entitled "Partial Testing and Development of Successful IS DeLone and McLean Models". Seddon (1997) issues the mixed-use of the process model and causal model in the (DeLone & McLean,
1992) model. In addition, (Seddon, 1997) also criticized that the use of the system is a behavior that is more appropriate if it is included in the process model instead of a causal model. In addition to the criticism given by (Seddon, 1997), there is one criticism known as the conjoined twin's criticism by (Alter, 1992). Alter (1992) argues that measuring the effectiveness of an information system does not necessarily measure the effectiveness of the information system itself. Indeed, an information system is inseparable from the working systems it supports. A measure of the effectiveness of an information system can be combined with its performance, and observers of this system can evaluate that information systems and work systems have overlapping results in different evaluations. Based on the criticism received, the evolution of computer systems and the environment in which they are used, (DeLone & McLean, 2003) extended and updated the model. Here are some additions to the previous model (Jogiyanto, 2007).

a) Inputting service quality variables
b) Converting individual and organizational impact variables into net benefits
c) Improving to build measurements

Figure 1. DandM Information System Success Model

Only five variables were used in this study: system quality, information quality, user satisfaction, usage and service satisfaction. Those variables are used because they are considered representative in describing the SIMAKU assessment at the Muhammadiyah University of Metro, while the variables of intention to use and net benefits are not used because this system is certain and must be used within the Muhammadiyah University of Metro so that intensity of use and perceived net benefits do not affect.
RESEARCH METHODS

Population and Sample

In this study, the selection of samples in this study based on the assumption (judgment sampling) is a useful way of conducting research (Sakaran & Bougie, 2010). Resource persons are divided into two, namely: information users (Vice Chancellor for Finance & Resources, Deputy Dean Head of Administration and Finance Bureau, Head of Unit/Institution, Head of Accounting Study Program and IT Team) and data input (central administrator/finance bureau staff and operators). unit/treasury). The steps in this research begin with the formulation of the problem, the determination of the theory and research model, the preparation of questionnaires and interview questions, the distribution of questionnaires, interviews, results and analysis, and finally conclusions and suggestions.

Data Types and Sources

The data for this study came from interviews, surveys and observations. The interview was conducted using a structured interview method, in which the enumerator edited the list of questions before conducting the interview.

Variable Operation

The operational attributes of the following research variables are:

a) Quality Information. Quality of information regarding system use, user satisfaction and revenue (DeLone & McLean, 1992, 2003) Information obtained from the system has attributes such as the quality of the information, the accuracy of the information, the validity of the information, the timeliness and completeness of the information. Information quality is often an important aspect of end-user satisfaction tools (Baroudi & Orlikowski, 1987; Doll et al., 2011; Ives et al., 1983). Therefore, the quality of information is often broken down into one component and measured by the user satisfaction component. Consequently, the size of these dimensions is an issue for the success of IS studies. The models of (DeLone & McLean, 1992) and (Seddon, 1997) show that system quality and information quality have a significant positive impact on the satisfaction of users of information systems. The quality of the information contained in this survey is the user's perception of the quality of SIMAKU information generated on the Internet and we use it to obtain the information we need. Information quality is an important foundation for establishing trust between users and systems. The quality of information also affects user satisfaction and attitudes (behavior). To measure
the quality of information, consider the level of information representation in your e-learning system. Information quality assessment is based on a research paper on information systems proposed by (Bailey & Pearson, 1983; McKinney et al., 2002) used six attributes: relevance, understandability, reliability, relevance, breadth, and usefulness.

b) **Quality System.** System quality is a measure of information systems processes that focus on the results of the user's interaction with the system. There are properties such as system quality, availability of devices that determine whether information systems are used, reliability, ease of use, and response times of devices. Nielson (2000) argues that there are several principles of usability, which are online environments, such as navigation, response time, reliability, and content. According to various documents, there are four aspects of the system: quality exploration, ease of use, response time, and safety. McKinney et al. (2002) suggest that there are three aspects of the system: quality, accessibility, usability, and navigation. The quality of the system can be measured by testing the functional parts that fall within the principles of human computer interaction, this provides a set of important guidelines for the processes used. Nielson (2000) argues that online business has four basic principles: navigation, timeliness, reliability and content. Palmer (2002) has several key factors in using a website: consistency, ease of use, clarity of interactions, and information layout. As a result, SIMAKU usage is improved so that users are motivated to use SIMAKU.

c) **Service Quality.** Service quality proposed by (Parasuraman et al., 1985); is based on a comparison between what is provided (what is offered) and what is provided (what is offered). In particular, high-quality service companies are developing two information systems that are critical to improving serviceability. The first is an information system that collects information about service performance to increase the motivation of management and employees. Second, information systems disseminate customer value information. Managing the service quality of information systems helps identify the service components that users expect to get and keep them out of doubt. A measure of satisfaction between expectations and results received. If the service received is as expected, it means that the quality of service is very good. On the other hand, we can say that the communication system is bad if the expected service cannot be obtained.

d) **Use.** System utilization is a good measure of the success of an organization's implemented information systems (Seddon & Kiew, 1996). The use of this information
system represents a user's decision to use the information system when performing a task (Davis, 1989). DeLone and McLean's success model assumes that the quality of information systems and the quality of the information they generate can influence the use of information systems. According to (Seddon, 1997), the use of systems is widely used to measure the success of information systems.

The successful usage dimension describes how and to what extent users use IS. IS usage metering is a general concept that can be seen from many angles. For voluntary use, using SI can actually be a good measure of success. A more comprehensive approach to describing the use of SI is TAM (Davis, 1989). TAM using independent variables found that ease of use and usefulness contributed to attitude toward use, intention to use, and actual use. Because the interpretation of the use dimension is difficult, DeLone and McLean indicated their intention to use it as an alternative indicator for use in specific contexts. The use of information systems can be evaluated according to the following criteria: Practical use (Davis, 1989). Daily use, frequency of use (Almutairi & Subramanian, 2005; Livari, 2005). The nature of usage, browsing habits, and number of transactions visiting the site (DeLone & McLean, 2003).

e) User Satisfaction. Satisfaction is a consideration of a product or service that provides a pleasant level of fulfillment of user desires at the lower or upper level (Oliver, 1987). This definition emphasizes consumers rather than customers because even if customers pay for products or services, they are not likely to use or serve directly. Satisfaction with a product or service/service requires the experience and use of a product/service for each individual. User satisfaction has a very central role in the development of information systems. The results of the research presented by (Doll et al., 2011; Guimaraes et al., 2003; McKeen et al., 1994; Suryaningrum, 2003) found that user understanding is an effective variable and determines user satisfaction, system success, and system quality. The use of the three variable terms (user satisfaction, system success, and system quality) is often confused. Often user satisfaction is considered the same as system quality, or otherwise, user satisfaction is used to measure system quality. The success dimension of user satisfaction is the level of user satisfaction when using IS. This is considered to be one of the most important steps of IS success. The satisfaction of information system users can be assessed based on the following criteria: Relevancy, effectiveness, efficiency and overall satisfaction (Seddon & Kiew, 1996). Pleasure, satisfaction about information systems (Gable et al., 2008).
Analysis Method

The research method used in this study is qualitative. Chariri (2009) explains qualitative research as follows: "Qualitative research is research conducted in certain settings that exist in real (natural) life to investigate and understand phenomena: what happened, why did it happen and how did it happen?". Chariri (2009) explains that qualitative research is based on the concept of "going exploring" which involves the in-depth and case-oriented study of some cases or single cases. Therefore, the purpose of this research is for descriptive study and case study analysis. Descriptive studies are conducted to ensure that research can describe the characteristics of the variables studied in a situation (Sakaran & Bougie, 2010). Meanwhile, case study analysis is used to understand the phenomena that occur and formulate theories to be tested empirically (Sakaran & Bougie, 2010). In addition, case studies provide more qualitative data than quantitative data in the process of analysis and interpretation (Sakaran & Bougie, 2010). This research design is suitable to be used to achieve the research objectives, namely: knowing the obstacles in the implementation of the Financial Management Information System or SIMAKU at the Muhammadiyah University of Metro.

The analysis carried out by the author in this study starts from calculating the average perception value obtained from the questionnaire. The questionnaire that was distributed consisted of several questions by giving a choice of values 0-100 which was divided into five parts, namely 0, 25, 50, 75, and 100. The range of value choices was used by the author because it was considered to make it easier for sources to assess perceptions of the questions asked. The results obtained were averaged to obtain conclusions about the perceptions given by the informants to the questions posed. In addition to looking at the conclusions of the questionnaire results, the researcher added conclusions from the interviews related to the questions in the questionnaire and other additional questions as an analysis to strengthen the conclusions from the results of the questionnaire. After knowing the conclusion of the questionnaire results, the next step is to analyze and draw conclusions from the results of the interviews to support the results of the questionnaire.

RESULTS AND DISCUSSION

A. The Covid-19 epidemic affects SIMAKU UM Metro

The Covid-19 pandemic has become a major concern for the people of Indonesia due to the problems it continues to create. The damage caused by Covid-19's impact on the Indonesian economy is widespread in many aspects such as health, society, economy, and finance.
In line with government policies, the government began periodically by vacating educational institutions and making Learn from Home (LFH) rules, then Work from Home (WFH), semi lockdown, lockdown, physical distancing, new normal, and Work from Office (WFO). Various strategies were carried out such as managing and developing e-performance applications and adding internet network structures to achieve the effectiveness and efficiency of work programs during the Covid-19 pandemic in universities.

In maintaining the existence of universities in the era of the Covid-19 pandemic, they should be able to take advantage of advances in information technology and digitalization, so that a quality university governance system is needed to be able to adapt to the dynamics of change. Thus, if the management of the college still wants to excel and be competitive, they must make adjustments and adaptations of new habits based on digital technology. The Muhammadiyah University of Metro is one of the universities that has managed to make adjustments quickly, starting with the policy of terminating and/or diverting programs conducted outside the office, business trips, and activities that cause large crowds of people. Furthermore, it requires office and lecture activities to switch from offline lectures to online. Due to Covid-19, the information system and performance reporting that have been initiated since 2015, namely the online learning system (e-learning) and the financial management information system or SIMAKU had to be optimized. Then proceed with the integration of the two systems with other campus internal systems such academic system, department system, students’ system, graduation system, employee system, things system as well as with banking systems so that services become more effective and efficient.

Data collected by SIMAKU shows that the performance of budget absorption before and after the Covid-19 pandemic did not significantly affect the implementation of unitary programs at Muhammadiyah University Metro, only a few work units that were not ready to experience problems related to adjustments. and this is still considered reasonable. In table 2 below, it can be seen the details of the budget absorption capacity of each unit starting from the 2018/2019 budget year, 2019/2020 budget year, and 2021/2021 budget year.
B. Evaluation of Financial Management Information System (SIMAKU)

Before implementing SIMAKU in financial management, Muhammadiyah University of Metro used manual and simple methods using Microsoft Excel. The transaction recording system is still traditional with a single entry system, so the accounting department has not been able to present financial reports based on generally accepted standards. Receipt data relies on balance reports of bank accounts owned by the campus, while expenses only rely on outgoing cash books. So that the leadership could not get a lot of information and data on the financial position at that time. Obtaining financial information takes a relatively long time and does not describe an accurate position or is still unclear.

At the beginning of 2010, Muhammadiyah University of Metro used Acosys software, but many features were not as desired. Gradually this software was abandoned because it was deemed inappropriate. In 2015, the Financial Administration Division conducted a comparative study at the Muhammadiyah University of Yogyakarta, to study the financial system used. Furthermore, UM Metro decided to adopt the SIMAKU-PT system which was developed there.

SIMAKU UM Metro is a higher education Accounting Information System (AIS) designed and built following statement of financial accounting standards 45 (PSAK 45) standards with a double-entry system approach and performance-based budgeting under the guidance of PT. Supra Center - Training & Consulting. This application was developed based on a website, which means that transactions can be recorded anywhere and anytime and are integrated with existing systems at the previous university, such as; academic system, department system, graduation system and Host to Host payment systems with partner banks.
are also connected. SIMAKU UM Metro has been able to meet the needs for the presentation of financial statements according to financial accounting standards. Judging from the appearance of the SIMAKU UM Metro application and the results of interviews with financial staff and operators, it can be concluded that the SIMAKU UM Metro application is easy and convenient to use. This is because it is based on a website, a simple display, and not too many choices.

Based on the analysis that the author did using the Nvivo software, the model is obtained as shown in Figure 3 below:
Figure 3. SIMAKU Evaluation Model at Muhammadiyah University of Metro
1) **The Quality of System.**

The quality of the system in this study was measured by looking at the perception assessment of SIMAKU UM Metro users, namely operators and administrators. The questionnaire on the quality of the system consists of four questions related to the ease of application, responsiveness, convenience, and how important the application is. As for the interview questions confirming the four questions of the questionnaire plus two questions regarding the integration of SIMAKU UM Metro with other systems and meeting the needs of consolidation with SIMAKU UM Metro. System quality is a variable used to measure information technology systems (Jogiyanto, 2007).

Based on the results of the questionnaire and interview answers, it can be concluded that the quality of the SIMAKU UM Metro system as a whole is quite good in terms of ease, response, comfort, and how important it is to help work. However, judging by the integration with other systems and the fulfillment of consolidation needs, SIMAKU UM Metro is still unable to fulfill these two things.

2) **Information Quality.**

In this study, information quality was measured by assessing the perception of information users (readers) towards information generated by SIMAKU UM Metro. Information quality is used to measure the quality of information published by an information system (Jogiyanto, 2007). The information quality survey consists of eight questions about information that is error-free, timely, up-to-date, relevant, understandable, legible, well-structured, and secure. For the interview questions, review the 8 survey questions and 2 information questions entered and generated by SIMAKU UM Metro.

Based on the results of the questionnaire and interview answers, it can be concluded that the quality of the SIMAKU UM Metro system as a whole is quite good in terms of ease, response, comfort, and how important it is to help work. However, judging by the integration with other systems and the fulfillment of consolidation needs, SIMAKU UM Metro is still unable to fulfill these two things.

3) **User Satisfaction.**

User satisfaction in this study was measured by looking at the perceptions of operators and administrators relating to their satisfaction with the SIMAKU UM Metro system in meeting the information processing needs, efficiency, effectiveness, and overall satisfaction with SIMAKU UM Metro. User satisfaction measurement is widely used because user satisfaction
is the user's reaction to information system use, and an information system is considered to be successful if the information system users are satisfied (Jogiyanto, 2007).

Based on the results of the answers to the questionnaires and interviews, it can be concluded that SIMAKU UM Metro operators and financial staff are satisfied with the SIMAKU UM Metro application because it helps in completing work efficiently and effectively. Meanwhile, according to information users, SIMAKU UM Metro is somewhat unsatisfactory because it has not been able to present the information needed outside of financial information, must be refined, and integrated with other systems.

4) Usage

The concept of system use can be considered from several aspects, including practical use, ease of use and reported use (Jogiyanto, 2007). In this survey, the authors wanted to test the actual usage of SIMAKU UM Metro. To analyze the use of the SIMAKU UM Metro application, the authors asked written questions (questionnaires) and interviews with the operators and administrators of SIMAKU UM Metro and information users.

Based on the results of questionnaires and interviews, it can be concluded that SIMAKU UM Metro can be used for budgeting and financial reporting processes, while asset management uses things system. So it can be concluded that UM Metro is still unable to fulfill the mandate of the Muhammadiyah Financial System Guidelines which explains the Muhammadiyah College accounting system consisting of financial accounting system, fixed asset accounting system, and cost accounting system.

5) Service Quality

Service quality is used to measure and see the role of service in ensuring the system runs well. The quality of service in this study was measured by looking at the perception of operators and administrators relating to the speed of the maintenance department in providing services, the speed of the maintenance department in solving problems, and the capabilities of the maintenance department. To analyze the service quality of the SIMAKU UM Metro application maintenance section, the authors asked several written questions (questionnaires) and interview questions to the operators and administrators of SIMAKU UM Metro.

The results of questionnaires and interviews can be used to conclude that the service quality of the maintenance department is quite good in terms of the speed in providing services, the speed in solving problems, and the adequate ability to provide services.
C. Obstacles

Obstacles that occur in the implementation of SIMAKU UM Metro include: The response of the SIMAKU UM Metro application depends on the network, difficulties in generating reports based on financial accounting standards using SIMAKU UM Metro because the system has not been integrated with the cost accounting system and fixed asset accounting system, a special section for the maintenance of SIMAKU UM Metro so that in providing less than optimal service, the information generated sometimes still has to be verified first, the mindset of leaders who think SIMAKU is only needed to fulfill financial reporting obligations, human resources who handle the SIMAKU UM Metro application, especially the operators are not optimal in carrying out tasks and mental and human resources development (HRD) integrity in working is lacking. The inputted data is not correct and complete because there are differences in the recording in the general ledger for each faculty. Accounts receivable data is difficult to trace, so it takes quite a long time to find data a correct.

CONCLUSION

From the collected data of SIMAKU, the performance of budget absorption before and after the Covid-19 pandemic did not significantly affect the implementation of the work unit programs within the Muhammadiyah Metro University, only a few work units that were not ready to experience problems related to adjustments. and this is still considered reasonable.

Evaluating the appearance of the SIMAKU UM Metro application and the results of users or interviews with users can lead to conclusions in terms of the quality of the system and the quality of the information., user satisfaction, usage, and service quality the SIMAKU UM Metro application is quite good. This is because it is based on a website, a simple display, not too many choices, easy and convenient to use.

Constraints that occur in the implementation of SIMAKU UM Metro include: the response of the SIMAKU UM Metro application depends on the network, difficulties in generating reports based on SAK using SIMAKU UM Metro because the system has not been integrated with the cost accounting system and fixed asset accounting system, there is no a special section for the maintenance of SIMAKU UM Metro so that in providing less than optimal service, the information generated sometimes still has to be verified first, the mindset of leaders who think SIMAKU is only needed to fulfill financial reporting obligations, human resources who handle the SIMAKU UM Metro application, especially the operators are not optimal in carrying out their duties and mentality and lack of human resources development.
(HRD) integrity in work, the data entered is not correct and complete because there are differences in the recording in the general ledger for each faculty, the data receivables are difficult to track, so it takes a long time to find data correct.

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