



The Influence of Regional Government Information Systems on the Effectiveness of Regional Financial Management in Mataram City

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ABSTRACT

The advancement of information technology has created opportunities for governments to innovate in carrying out various administrative functions through the implementation of e-government. The Ministry of Home Affairs has developed the Regional Government Information System (SIPD), as regulated in Minister of Home Affairs Regulation No. 70 of 2019. This study aims to analyze the implementation of the Regional Government Information System (SIPD) in relation to the effectiveness of regional financial management. The research adopts an associative design with a quantitative approach. The population consists of 39 Regional Government Organizations (OPDs) in Mataram City, with a total sample of 103 respondents selected through non-probability sampling using a purposive sampling technique. Data analysis was conducted using SmartPLS version 4. The findings reveal that the SIPD has a positive and significant influence on the effectiveness of regional financial management. The results indicate that the implementation of SIPD in the Mataram City Government has been well-executed, although improvements are still needed in areas such as communication, dissemination, and monitoring to fully optimize the benefits of the system within the context of financial management.

KEYWORDS

The Effectiveness of Financial Management and the Implementation of the Regional Government Information System

INTRODUCTION

The transformation of information technology has become a major issue influencing nearly every aspect of life, including the financial sector. It reflects the growing demand for information by its users, whether from the general public or government institutions. Digital transformation in government refers to efforts to leverage information and communication technology to improve the efficiency, accessibility, and quality of public services delivered by the government (Cahyono et al., 2023). Automation technology has begun to dominate various sectors, not only reducing reliance on human labor but also providing new momentum for

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enhancing operational efficiency. One critical aspect of regional governance that requires careful regulation is the issue of budgeting and financial management (Bay & Tunti, 2019).

Regional financial management plays a crucial role in ensuring the efficient and effective use of human resources to achieve regional development goals. According to Law No. 12 of 2019 concerning Regional Financial Management, this process encompasses planning, budgeting, implementation, and accountability, all of which must be conducted in a transparent, accountable, and participatory manner. The effectiveness of regional financial management refers to the timely completion of activities within the allocated budget, as well as the achievement of the planned goals and objectives (Halim, 2004). To support more effective regional financial management, it is essential to optimize the use of available resources and maintain sound financial governance to avoid waste (Masrufi et al., 2025). The application of digital information technology in government financial management not only enhances efficiency and accessibility of information but also reinforces transparency and accountability in budget management (Maulidi et al., 2025). Research by Kardina et al. (2024) indicates that the use of information technology in regional financial management in Indonesia has a significant impact on public service performance. The implementation of a well-structured accounting information system improves the efficiency of financial processes, reduces reporting errors, and accelerates access to financial information. Similarly, Saputra (2021) found that the use of information technology significantly affects the quality of financial reports. This implies that information technology enables financial management processes to be carried out more efficiently, effectively, accurately, and in a well-controlled manner.

The advancement of information technology has provided opportunities for governments to innovate in performing various administrative functions through the implementation of e-government. The Indonesian government developed an information system as part of the "One Data Indonesia" initiative, which is rooted in Law No. 9 of 2015, the second amendment to Law No. 23 of 2014 on Regional Government. This initiative is further reinforced by Presidential Regulation No. 39 of 2019 concerning One Data Indonesia, which serves as a key objective for regional governments in achieving good governance (Tumija & Erlambang, 2023). Through this initiative, the government is able to deliver public services more efficiently and effectively to various stakeholders, including government agencies, civil servants, business actors, the general public, and other related entities. One example of the application of information technology in local government is the Regional Management Information System (SIMDA), which has been developed since 2003 by the Financial and Development Supervisory Agency (BPKP). However, to adapt to increasingly complex regulations covering operational data, regional finances, and development activities in a more integrated system, the Ministry of Home Affairs (Kemendagri)



developed the Regional Government Information System (SIPD), which is regulated under Ministerial Regulation No. 70 of 2019 (Nova et al., 2024).

The SIPD RI application represents an information technology transformation from the previous Regional Management Information System (SIMDA). This shift in financial management systems was initiated due to the frequent errors found in the implementation of regional financial accountability. Regulations governing regional financial management have undergone several revisions, including Government Regulation (PP) No. 12 of 2019 on Regional Financial Management and Minister of Home Affairs Regulation No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management. Starting from the 2024 fiscal year, the entire process of regional financial management is mandated to be conducted through a single, integrated system—namely, the Regional Government Information System (SIPD)—managed by the Ministry of Home Affairs. This new system aims to minimize errors throughout the stages of planning, budgeting, administration, and reporting (Jurnaltenggara.com, 2024). The implementation of SIPD is expected to support financial management that is effective, efficient, accountable, and transparent. However, in practice, financial management issues have not yet been fully resolved. One such issue was highlighted by the Audit Board of Indonesia (BPK), which found inconsistencies in the financial reports submitted by regional government agencies within the Mataram City Government (Suarantb.com, 2025).

The study conducted by Sijabat et al. (2024) found that the implementation of the Regional Government Information System (SIPD) has successfully improved the efficiency of financial management. This system enables digital financial recording and reporting, which accelerates administrative processes and reduces the risk of manual errors. In terms of transparency and accountability, the SIPD application has enhanced both aspects in regional financial management. Financial data recorded in the SIPD can be accessed by various stakeholders, including the public, allowing for more effective oversight of budget usage. Furthermore, Dewi et al. (2023) revealed that both partial and full implementations of SIPD significantly affect financial management performance. This finding is supported by Paat and Saleh (2023), who stated that the implementation of SIPD in financial reporting has been carried out comprehensively and effectively—from budgeting and administration to accounting and reporting—thus improving the quality of financial reports. However, contrasting results were reported by Firdaus and Cholik (2024), whose study indicated that the implementation of SIPD has not yet been effective in achieving financial management that is efficient, effective, transparent, and accountable. This is further supported by research from Putri and Tandean (2025), which highlights ongoing challenges and obstacles that hinder the optimal effectiveness of SIPD implementation in regional financial management.



Findings from several previous studies reveal varying results regarding the implementation of the Regional Government Information System (SIPD) in regional financial management. Some studies indicate that the adoption of SIPD has successfully enhanced efficiency, transparency, and accountability. However, other studies suggest that the implementation has not yet been optimal and continues to face various challenges. The researcher's interest in this topic is driven by the dynamics of digital transformation in public governance, particularly through the implementation of SIPD, which has been designated as an integrated system for managing all stages of regional financial management, including planning, budgeting, execution, and reporting. Moreover, the inconsistencies found in previous research regarding the effectiveness of SIPD implementation highlight the need for further investigation. Therefore, this study seeks to examine in greater depth the quality of the Regional Government Information System (SIPD) by applying the DeLone & McLean Information Systems Success Model to assess its effectiveness in regional financial management.

LITERATURE REVIEW

Information System Success Delone & McLean Theory

According to DeLone and McLean (1992), information quality can be assessed based on the output produced by an information system. System quality refers to the performance of the system, including how well the hardware, software, policies, and procedures function to generate useful information (Ramadhan, 2025). One of the most commonly used models for evaluating the success of an information system is the Information System Success Model developed by DeLone and McLean (Wisudiawan, 2015).

The DeLone & McLean Information System Success Model (2003) consists of the following components:

1. System Quality, this refers to the performance level of the system as experienced by users when interacting with the information system.
2. Information Quality, this reflects the degree to which the information produced by the system meets users' expectations in terms of relevance, accuracy, and usefulness.
3. Service Quality, Users expect the system to deliver support and service that align with their needs and expectations when using the system.
4. Use, this measures the frequency and extent to which users engage with the system.
5. User Satisfaction, this variable captures users' responses and feedback after utilizing the information system. Net Benefits – This refers to the overall impact of the system on user performance, both at the individual and organizational levels.



Effectiveness of Regional Financial Management

The effectiveness of regional financial management refers to the completion of activities on time and within the allocated budget, which also implies the achievement of the planned goals and objectives (Halim, 2004). It can also be defined as the extent to which regional governments achieve their financial management objectives—covering the stages of planning, implementation, administration, reporting, accountability, and supervision—in accordance with the applicable laws and regulations (Putri et al., 2023).

Regional Government Information System (SIPD)

Minister of Home Affairs Regulation No. 70 of 2019 concerning the Regional Government Information System (SIPD) defines it as the management of regional development information, regional financial information, and other regional government data that are interconnected and utilized to support the implementation of regional development. The Regional Government Information System (SIPD) is a mandatory system as stipulated in Article 391 of Law No. 23 of 2014, which requires regional governments to provide regional governance information through a well-managed system. The primary function of SIPD is to record, manage, and process data related to regional development into accessible information that can be used by the public and serve as a reference for decision-making in the planning, implementation, and evaluation of regional governance (Fitriasari, 2024).

Hypothesis Development

The effectiveness of regional financial management reflects the ability of local governments to manage financial resources optimally in line with development objectives. Achieving effective financial management requires a system capable of supporting this process, which includes internal control mechanisms and compliance with prevailing laws and regulations (Bulan et al., 2017). To support this goal, the government introduced a policy on electronic-based government systems, as stated in Government Regulation No. 20 of 2019, mandating the use of the Regional Government Information System (SIPD). SIPD is an online-based system designed to facilitate the planning and budgeting processes (Alfani & Nasution, 2022).

Previous studies by Sijabat et al. (2024), Dewi et al. (2023), and Paat and Saleh (2023) have shown that the implementation of SIPD—through improved efficiency, transparency, and accountability—has significantly enhanced financial management performance. Both partial and full implementation of SIPD have demonstrated a positive influence on financial management outcomes, resulting in higher-quality financial reporting. These findings suggest that SIPD contributes to more effective regional financial management by increasing efficiency,



transparency, accountability, and reliability in financial reporting. However, studies by Firdaus & Cholik (2024) and Tandean (2025) indicate that SIPD implementation has not yet fully achieved the expected levels of effectiveness and efficiency, due to various challenges and obstacles that remain.

Based on the literature and empirical evidence, the following hypothesis is proposed:

H1: The Regional Government Information System (SIPD) has a positive effect on the effectiveness of regional financial management.

METHOD

This study is associative research with a quantitative approach. The research was conducted in Mataram City, West Nusa Tenggara Province, focusing on civil servants (Aparatur Sipil Negara) responsible for financial management within Regional Apparatus Organizations (OPD) who are directly involved in using the Regional Government Information System (SIPD) application. The sample consisted of 103 personnel selected using a non-probability sampling technique through purposive sampling. This method was chosen because the data were collected from specific individuals who met predefined criteria, including:

1. Government Accounting and Financial Reporting (AKLAP) staff responsible for accounting and financial functions,
2. Authorized Regional General Treasurer (BUD),
3. Heads of Financial and Planning Subdivisions,
4. Treasury staff tasked with receiving, storing, disbursing, recording, and reporting regional revenues and expenditures in the implementation of the regional budget (APBD).

The endogenous variable in this study is the effectiveness of regional financial management, measured using indicators of financial management components including planning, implementation, administration, reporting, accountability, and supervision. The exogenous variable is the Regional Government Information System (SIPD), with its effectiveness assessed based on the information system success model by DeLone and McLean, which includes system quality, information quality, service quality, user satisfaction, and net benefits. The analytical tool used in this study is SmartPLS version 4.

RESULT AND DISCUSSION

Overview of the Research Object

This study utilized a questionnaire as the research instrument, with the research object being the Regional Apparatus Organizations (OPD) of Mataram City. The sampling method employed was non-probability sampling. The respondent characteristics described in this study

include gender, age, educational background, years of service, and job position. The following table presents a detailed breakdown of the respondents' characteristics.

Table 1 Characteristics Respondents

Information	Amount	Percentage
Gender		
Man	42	59%
Woman	61	41%
Age		
21-30 years old	14	14%
31-40 years	30	29%
>40 years	59	57%
Level of education		
High School Equivalent	16	16%
Diploma	9	9%
S1 (Bachelor's Degree)	65	63%
S2	11	11%
S3	2	2%
Working Period		
< 1 year	2	2%
15 years	14	13%
6-10 years	9	9%
Above 10 years	78	76%
Position		
Head of Sub-Division Finance	34	33%
Head of Sub-Division Planning	31	30%
Staff Treasurer	36	35%
AKLAP Staff	1	1%
BUD Power	1	1%

Source: processed data (2025)

Based on the data presented in Table 1, the characteristics of the respondents are as follows:

1. Gender: The majority of respondents were female, totaling 61 individuals or 59%, while male respondents accounted for 42 individuals or 41%.



2. Age: Most respondents were over 40 years old, comprising 59 individuals (57%). This indicates that the respondents generally possess a mature age and sufficient experience in handling financial management responsibilities. Conversely, the smallest age group was between 21–30 years, with only 14 respondents (14%), suggesting that younger individuals involved in financial responsibilities remain limited.
3. Educational Background: The dominant educational level among respondents was a bachelor's degree (S1), with 65 individuals (63%). The lowest proportion was diploma holders, with only 9 respondents (9%). This suggests that most respondents hold a sufficient level of education, indicating their capability to understand and perform their duties and responsibilities in managing regional finances.
4. Years of Service: Respondents with more than 10 years of service were the majority, comprising 78 individuals (76%). The least experienced group, with only about 1 year of service, included just 2 respondents (2%). These figures imply that most participants have substantial knowledge and experience in financial management within their respective Regional Apparatus Organizations (OPDs) in Mataram City.
5. Job Position: The most represented job role was that of treasury staff, with 36 individuals (35%) participating in the study. In contrast, the positions of Government Accounting and Financial Reporting Staff (AKLAP) and Authorized Regional General Treasurer (BUD) were the least represented, with only 1 respondent each (1%).

Research Results

This section presents the findings of the study along with the interpretation of the test results. The data analysis method employed in this research is Structural Equation Modeling–Partial Least Squares (SEM-PLS), using SmartPLS version 4.0 software. In this study, variable indicators were evaluated through convergent validity and discriminant validity. Meanwhile, the reliability of the research instruments was tested using composite reliability and Cronbach's alpha. Convergent validity is a measure used to assess how well a particular indicator correlates with its underlying construct. The value of convergent validity is indicated by the loading factor, where each indicator should have a loading value greater than 0.7 (Hair et al., 2014: 103). Based on the analysis of the outer loadings in the first stage, the measurement model is presented in Figure 1.

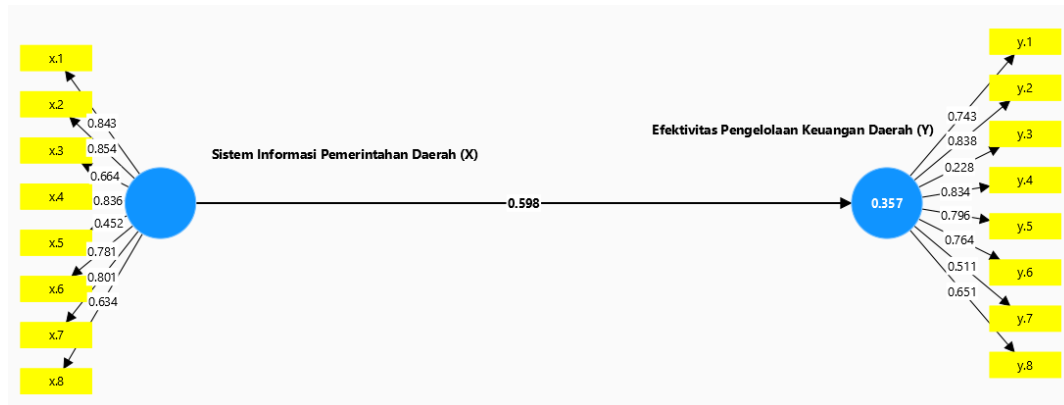


Figure 1. Results of the First Stage Algorithm Test

Based on the results of the algorithm test, several indicator loading factor values were found to fall below the minimum threshold for convergent validity of 0.7. Specifically, items from the Regional Government Information System variable include X.3 (0.664), X.5 (0.452), and X.8 (0.634); while items from the Effectiveness of Regional Financial Management variable include Y.3 (0.228), Y.7 (0.511), and Y.8 (0.651). These findings indicate that the mentioned items do not meet the criteria for convergent validity and, therefore, were considered for removal. A retest was conducted in order to revise the measurement model and ensure that the resulting model structure meets the required standards of convergent validity. The updated results from the retest are presented in Figure 2 below.

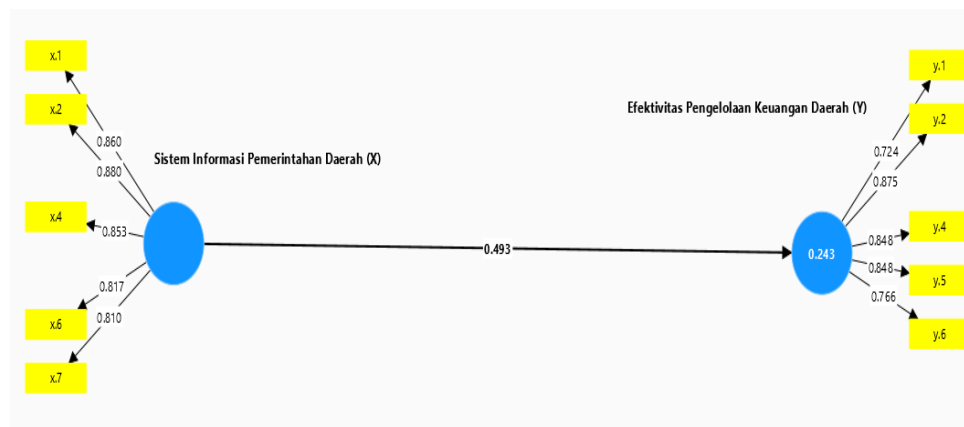


Figure 2. Results of the Second Stage Algorithm Test



Based on the retest results, all outer loading values for each indicator met the minimum threshold for convergent validity, with values exceeding 0.70. This indicates that the measurement model has a solid and valid structure. As the requirements for convergent validity have been met, the analysis can proceed to the next stage of testing. The subsequent stage involves testing Average Variance Extracted (AVE) and composite reliability. The AVE test is conducted to assess how much variance in the indicators is explained by the latent variable in the model. An AVE value is considered acceptable if it meets or exceeds the minimum threshold of 0.50 (Hair et al., 2021: 78). Composite reliability measures the internal consistency reliability of the construct, where a value greater than 0.70 indicates that the construct is reliable (Hair et al., 2014: 107).

Table 2. Test of Average Variance Extracted (AVE) and Composite Reliability

	<i>Cronbach's alpha</i>	<i>Composite reliability (rho_a)</i>	<i>Composite reliability (rho_c)</i>	<i>Average variance extracted (AVE)</i>
Effectiveness Management Regional Finance	0.872	0.880	0.907	0.663
System Information Local government	0.900	0.906	0.926	0.713

Source: Processed data (2025)

The test results indicate that each variable demonstrates adequate accuracy and consistency. The findings of this study show that all latent variables meet the criteria for convergent validity in the Average Variance Extracted (AVE) test, with AVE values exceeding the minimum threshold of 0.50, as suggested by Hair et al. (2021). In addition, all constructs have Cronbach's Alpha and Composite Reliability values above the 0.70 benchmark, indicating a high level of reliability. Overall, these results confirm that all constructs within the research model exhibit strong measurement reliability.

Discriminant validity is a validity test used to assess the extent to which an indicator correlates more strongly with its associated construct than with other constructs (Hair et al., 2014). Discriminant validity is evaluated using two criteria: (1) cross-loadings, where an indicator's loading on its associated construct should be higher than its loadings on other constructs; and (2) the Heterotrait - Monotrait Ratio (HTMT), which measures the average correlation between indicators of different constructs relative to the average correlation of indicators within the same construct. An HTMT value should be below 0.90 (Hair et al., 2021: 79). In this study, discriminant validity was assessed using cross-loading values to evaluate the correlation between indicators and constructs, as presented in Table 3 below.



Table 3 Cross Loading Values

	System Information Local government	Effectiveness Management Regional Finance
X.1	0.860	0.436
X.2	0.880	0.374
X.4	0.853	0.361
X.6	0.817	0.487
X.7	0.810	0.393
Y.1	0.315	0.724
Y.2	0.360	0.875
Y.4	0.426	0.848
Y.5	0.445	0.848
Y.6	0.432	0.766

Source: Processed data (2025)

The cross-loading values of the intended variables are higher than the cross-loading values of other variables in the same row. The results of the cross-loading analysis indicate that the variables used within each construct meet the criteria for discriminant validity, meaning they exhibit sufficient distinction from one another. These findings suggest that the indicators or measurement tools employed are appropriate for accurately capturing the intended constructs. Thus, the results confirm that there are no issues with the outer model measurement, allowing the analysis to proceed to the next stage.

The next step involves the evaluation of the structural model (inner model), which assesses the model's predictive ability and tests the hypotheses between latent variables. According to Hair et al. (2014:168), evaluating the inner model is essential to ensure the structural framework is both accurate and reliable.

Structural model evaluation is conducted by examining the coefficient of determination (R^2), effect size (f^2), and predictive relevance (Q^2), followed by hypothesis testing (t-test) using the bootstrapping method. The coefficient of determination (R^2), or R-squared, is used to measure the predictive accuracy of the model. According to Hair et al. (2021), an R^2 value of 0.75 is considered substantial, 0.50 is moderate, and 0.25 is weak. The R-squared results are presented in Table 4 as follows:

Table 4. Coefficient Values Determinant or R- squares (R^2)

	<i>R-square</i>	<i>R-square adjusted</i>
Effectiveness Management Regional Finance	0.243	0.236

Source: processed data (2025)

Based on Table 4, the R-squared value for the relationship between the Regional Government Information System (SIPD) and the effectiveness of regional financial management is 0.243, or 24.3%, with an adjusted R-squared value of 0.236, or 23.6%. This indicates that the R-squared value falls within the weak category. It suggests that the SIPD variable explains only 24.3% of the variance in the effectiveness of regional financial management, while the remaining 75.7% is influenced by other variables not included in the current research model. Next, the effect size (f^2) is calculated to determine the absolute contribution of each individual exogenous variable to the R-squared value of the endogenous variable. The magnitude of the exogenous variable's influence within the structural model is classified into three categories: 0.02 (small), 0.15 (moderate), and 0.35 (large). The results of the effect size (f^2) calculation are presented in Table 5.

Table 5 Effect Size (f^2)

	Effectiveness Management Regional Finance	System Information Local government
Effectiveness Management Regional Finance		
System Information Local government	0.321	

Source: processed data (2025)

The effect size (f^2) value indicates that the Regional Government Information System (SIPD) has a value of 0.321, which falls into the moderate category, though it is close to the strong threshold. This suggests that the presence of the SIPD contributes significantly to explaining the variance in the endogenous variable and plays a relatively important role within the model.

The next step involves testing the predictive relevance (Q^2) to assess how well the exogenous variable predicts the endogenous construct. An exogenous latent variable is

considered to have predictive relevance if its Q^2 value approaches 1. A Q^2 value less than 0 indicates a lack of predictive relevance. Values of 0.02, 0.15, and 0.35 are interpreted as small, medium, and large predictive relevance, respectively (Hair et al., 2014). The results of the predictive relevance test are presented in Table 6 below:

Table 6. Predictive Relevance Test or Q-squares

	Q^2 predict
Effectiveness Management Regional Finance	0.176

Source: processed data (2025)

The results of the predictive relevance test (Q^2) indicate that the Q-squared (Q^2) value for the effectiveness of regional financial management is 0.173, which falls into the moderate category. This suggests that the proposed model has a reasonable ability to explain and predict variations in the effectiveness of regional financial management based on the independent variables included in the model.

The hypothesis testing in this study was conducted using the bootstrapping method. Hypotheses were evaluated by comparing the T-statistic value with the critical T-table value or by comparing the P-value with a significance level (α). A hypothesis is accepted if the T-statistic is greater than the T-table value, or if the P-value is less than the alpha level of 5 percent. For one-tailed tests, the T-statistic must exceed the T-table value of 1.65 to be accepted at a 5 percent significance level (Hair et al., 2014).

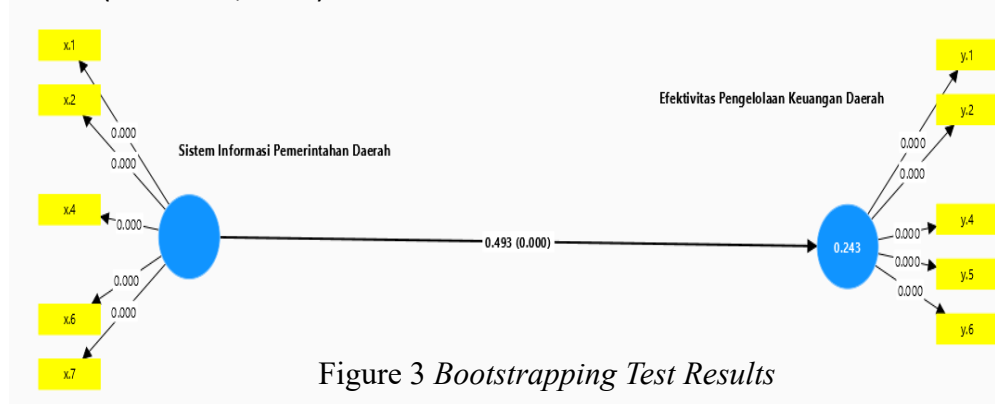


Figure 3 *Bootstrapping Test Results*

The results of the hypothesis testing using the bootstrapping method can be observed through the path coefficient values. The outcomes of this analysis are presented in Table 7.

Table 7. Path Coefficient

	<i>Original sample (O)</i>	<i>Sample mean (M)</i>	<i>Standard deviation</i>	<i>T statistics</i>	<i>P values</i>
System Information Regional Government -> Effectiveness Management Regional Finance	0.493	0.520	0.086	5,735	0.000

Source: processed data (2025)

Based on the path coefficient results, the influence of the Regional Government Information System (SIPD) on the effectiveness of regional financial management shows an original sample value of 0.493. This indicates that the SIPD variable has a positive effect on the effectiveness of regional financial management. As shown in Table 4.7, the path coefficient results reveal that SIPD has a t-statistic value of 5.735 ($5.735 > 1.65$) and a p-value of 0.000 ($0.000 < 0.05$). These results confirm that the t-statistic exceeds the critical t-value (1.65) and the p-value is below the significance level (0.05), thereby rejecting the null hypothesis (H_0) and accepting the alternative hypothesis (H_a). This means that SIPD has a positive and significant impact on the effectiveness of regional financial management.

The SIPD variable was measured using eight statement items derived from five indicators based on DeLone and McLean's Information System Success Model: (1) system quality, (2) information quality, (3) service quality, (4) user satisfaction, and (5) net benefits. The findings indicate that several items related to SIPD should be reevaluated—particularly those addressing communication between SIPD operators and the central government, socialization of SIPD usage, and database monitoring by the central government. These items showed weak contributions, reflected in low factor loading values, and were found to be invalid under the indicators of information quality and net benefits.

Despite the need to eliminate these low-contributing items, this does not diminish the overall significance of the SIPD variable's influence on the effectiveness of regional financial management. In other words, the SIPD still demonstrates a significant impact on the effectiveness of local government financial management.

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Empirically, these findings support DeLone and McLean's theoretical framework, suggesting that the success of SIPD is influenced by several core components. While certain indicator items contributed minimally, this does not undermine the overall significance of SIPD's role. Therefore, SIPD can still be categorized as a successful information system according to the DeLone & McLean model, although improvements are necessary in aspects such as communication with the central government, socialization, and system monitoring to fully realize its benefits.

CONCLUSION

The findings of this study indicate that the Regional Government Information System (SIPD) has a positive and significant effect on the effectiveness of regional financial management. This suggests that the implementation of SIPD has successfully contributed to improving the effectiveness of financial management within local government institutions. Empirically, these results support the DeLone and McLean model, which emphasizes that the success of an information system is determined by system quality, information quality, service quality, user satisfaction, and the net benefits derived from the system. Based on these findings, it can be concluded that the implementation of SIPD in the Mataram City Government has been proceeding effectively. However, improvements are still needed in aspects such as communication, outreach, and monitoring in order to fully optimize the benefits of the system within the context of regional financial management.

This study has certain limitations that should be addressed in future research, particularly in terms of variables, data collection methods, and research scope. The limitations include the narrow focus of respondents, which was limited to finance officials and staff at the Regional Financial and Asset Management Agency (BPKAD), such as sub-division heads of finance and planning, treasurers, and staff from AKLAP and BUD. Future researchers are encouraged to broaden the respondent base. Additionally, the scope of this study only included regional agencies from the secretariat level to the district level. Expanding the coverage in future studies is recommended to ensure more representative results across all regional government agencies.

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hoped that the contributions made will bring lasting benefits and serve as a valuable input in advancing knowledge, particularly in the field of public sector accounting.

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