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EFFECTIVENESS OF REGIONAL FINANCIAL MANAGEMENT WITH THE REGIONAL GOVERNMENT INFORMATION SYSTEM (SIPD) AS THE INTERVENING VARIABLE

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ABSTRACT

The purpose of this study is to examine the influence of human resource competence, the government's internal control system, and communication on the effectiveness of regional financial management with the regional government information system (SIPD) as the intervening. Sample in this research is 103 respondents. The analysis tool uses PLS-SEM. The research results show that Human Resources competency and the government's internal control system (SIPD) do not have a significant positive effect on the effectiveness of regional financial management. However, communication has a significant positive effect on the effectiveness of regional financial management. Meanwhile, human resource and communication competencies do not have a significant positive effect on regional financial management with SIPD as an intervening agent. However, the government's internal control system variable has a significant positive effect on the effectiveness of regional financial management with SIPD as an intervening agent. This research, indicate that the effectiveness of regional financial management of the Mataram City Regional Apparatus Organization (OPD) is stil less effective with the implementation of SIPD, so it is necessary to increase financial management training with the implementation of SIPD for government employees. Apart from that, the implications are improving the distribution of authority and responsibility to employees so that it is more structured in order to reduce the risk of violations of accounting/financial systems and procedure.

KEY WORDS

Human resources competency, system government internal control, communication, effectiveness, management, regional government information system, SIPD.

Regional finance is all regional rights and obligations in the context of implementing regional government which can be valued in money, including all forms of wealth related to the regional rights and obligations (Government Regulation No. 58 of 2005). Regional financial management must be orderly, effective, efficient and economical, comply with all regulations and be responsible for the implementation of regional financial management. According to Mardiasmo (2009), effectiveness is a measure of whether an organization has achieved its goals. Effectiveness in local financial management is the timely completion of activities within the constraints of the available budget, which may also mean the achievement of planned goals and objectives (Halim, 2004: 74).

Efforts to achieve effective financial management include the publication of the Ministry of the Interior Regulation No. 77 of 2020 on Technical Guidelines for Financial Management. The guidelines provide that each local financial management official shall carry out the duties and powers of local financial management, information and data flow management, include presentation of documents must be done electronically. The Home Office Regulation No. 70 of 2019 on Local Government Information Systems (SIPD) as a policy standard represents a new development by the government to improve progress in the management of local government information. Policy updates that require local governments to implement SIPD applications pose problems, especially for human resources competency because must understanding changes in activities and how programs, activities, and sub-activities are implemented (Fakhruza and Najamuddin, 2022).The Regional Government Information System (SIPD) is considered damaged because the 2022 APBD-P Budget Implementation



Document (DPA) has not been processed so that disbursement activities in Regional Apparatus Organizations have not been able to deposit details of their activities by the planning department to the Regional Financial and Asset Agency (beritakotakendari.fajar.co.id).

The Provincial Government of West Nusa Tenggara was able to maintain the Unqualified Opinion of the Board of Control (BPK) for 12 consecutive years since 2011, but although it managed to achieve the Unqualified Opinion (WTP), the Board of Control (BPK) still found weaknesses and The problem of internal control of financial reports (LKPD) in the West Nusa Tenggara (NTB) Provincial Government in 2022 related to non-compliance with the rules arising from the law, but this does not really affect the fairness of the presentation of the financial statements for 2022 (www.rri.go.id).

Based on the board of control inspection results, Mataram city is one of the areas that do not meet the Board of Control Indonesian recommendations. Based on the audit financial reports West Nusa Tenggara still received an unqualified opinion from the financial supervisory agency but the board of control still recommended the Mataram city government several conclusions that must be followed up within 60 days. Some of the findings that became the Board of Control recommendations include the payment of additional bonuses, official travel arrangements, management of operational support for schools funds, and problems in paying for hospital drugs or health services (lombokpost.jawapos.com).

Effective financial management and good quality municipal financial reporting, need human resources are competent in government accounting, regional economy, and even government departments (Indika and Ramadhani, 2020). Financial management requires an internal control system that can realize the effectiveness of programs and activities and provide sufficient confidence in the achievement of regional administrative goals, which is reflected in the collection of financial reports, efficiency and effectiveness in implementing programs and activities as well as compliance with laws and regulations. Based on Government Regulation No. 60 of 2008, internal control system is a process of fixed actions and activities that management and all employees continuously to achieve sufficient confidence through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with statutory regulations (Bulan et al., 2017). In addition, good communication between both parties facilitates the implementation of commitments and applicable regulatory policies (Inzany et al., 2022).

Research conducted by Sari et al. (2017), Khafiza and Subadriyah (2018), Yaswat et al. (2015), Indika and Ramadhani (2020) show that human resource competency has a positive and significant effect on the effectiveness of regional financial management. But research Bay & Tunti (2019) and Juniart et al., (2022) research results did not show the effect of staff competence on the effectiveness of regional financial management.

Bulan et al. (2017), Solihat et al. (2018), Yaswat et al. (2015), Sari et al. (2017) and Bay and Tunti (2019) previous research related with to the Government Internal Control System shows that of the Government Internal Control System have a positive and significant effect on the effectiveness of regional financial management. However, this differs from Husain et al., (2021) according to the research results, internal control has no effect on the effectiveness of financial management.

Differences in the results of previous studies suggest that there are stil inconsistencies in the results because these studies have not confirmed the theories of the human resources competency variables, the government's internal control system has an influence on the effectiveness of regional financial management. this research is a development of research by Sari et al. (2017), Khafiza and Subadriyah (2018), Yaswat et al. (2015), Indika and Ramadhani (2020), the dominant research results suggest that the human resources competency variable and the state and internal control system significantly the effectiveness of regional financial management. The difference from previous research is the addition of communication variables as independent variables and Regional Government Information System (SIPD) variables as intervening variables. The purpose of this study is to empirically demonstrate the impact of Human Resources competency, government control systems,



communication on the effectiveness of regional financial management with the regional government information system (SIPD) as an intervening.

User satisfaction is used as a proxy measure of information system effectiveness. If an effective system is defined as a system that creates added value for the company, an effective system must have some positive effect on user behavior, namely increase productivity, decision-making (DeLone and McLean, 2003). In 1992, DeLone and McLean (D & M) modeled six variables or components of information system success, namely; system quality, information quality, users, user satisfaction, individual impact and organizational impact. Measuring the success of an information system is a long evaluation phase because it consists of different steps and dimensions used. One of the most common models for measuring information system success is the information success model developed by DeLone and McLean (Wisudiawan, 2015).

Stewardship theory of Donaldson and Davis (1991) describes a situation where management is not motivated by individual goals, but focuses more on its bottom line, in this case the interests of the organization. This Stewardship theory assumes a strong relationship between organizational success and efficiency to maximize utility. This stewardship theory balance is an important part of taking personal responsibility; in the pursuit of community well-being, organizational actors try to balance their responsibilities to stakeholders both inside and outside the organization, while maintaining a broader commitment to social and universal moral norms (Jefri, 2018).

The effectiveness of regional financial management is the timely implementation of activities and existing budget limits, which can also mean the achievement of planned goals and objectives (Halim, 2004: 74). Regional financial management can be effective if it follows the principles of regional financial management. Based on the Government Regulation No. 58 According to 2005, the effectiveness of regional financial management is related to the objectives of regional financial management, starting with planning, implementation, management, reporting, reporting and inspection of regional governments (Indika and Ramdhani, 2020).

The Regional Government Information System (SIPD) was developed by the Ministry of the Interior, the purpose of which is to ensure the progress of the structural stages of regional planning documents in accordance with the requirements arising from the law (Balqis et al., 2021). The Regional Government Information System (SIPD) is the management of information on regional development, regional economy and other regional administrative information related to use in the implementation of regional development, according to Order No. 70 of the Minister of the Interior of 2019.

Competence is a basic characteristic of a person that is related to the efficiency and effectiveness of an individual at work (Bay and Tunti, 2019). Human resource competency is a characteristic of a person who has basic human skills, knowledge and abilities and is related to the effectiveness of a person's work performance (Sari et al., 2017).

According to the Committee of Sponsoring Organizations (COSO) of the Treadway Commission (American National Commission on Misappropriation of Financial Reports) internal control is a process, influenced by the board of directors, management and employees, aimed at ensuring the achievement of organizational and objectives through: efficiency and operational effectiveness, reliable presentation of financial statements, compliance with applicable laws and regulations (Bulan et al., 2017).

Communication is understood as a policy tool that conveys orders and instructions from policy or program decision-makers to policy implementers. Communication is a daily activity that is related to all activities and is the center of a person's life by conveying someone's statement to another person (Siregar and Arlena, 2017). This is an important step in sending information to policy makers in the form of orders and directions for program implementation to policy implementers (Inzany et al., 2022).

Saleba (2014) states that qualified competent human resources can increase the efficiency of regional financial management, and on the contrary, if resources are not qualified, the effectiveness of regional financial management will not be achieved. Based on several studies by Sari et al. (2017), Khafiza and Subadriyah (2018), Yaswat et al. (2015),



Indika and Ramadhani (2020) found that the results show that competent human resources has a significant positive effect on the effectiveness of regional financial management. If the government has competent human resources, financial management will work effectively, so it can be hypothesized as follows:

H1: Human Resource Competency has a positive effect on the effectiveness of regional financial management.

It is believed that the Government Internal Control System contributes to the realization of the effectiveness of regional financial management, which is supported by several previous researchers who have conducted research on the effect of the state the Government Internal Control System on the effectiveness of regional financial management. Sari et al. (2017), Khafiza & Subadriyah (2018), Yaswat et al. (2015), Indika & Ramadhani (2020) on the results of previous studies, it shows that that the government's internal control system has a significant positive effect on the effectiveness of regional management. Based on this, the following hypothesis can be established:

H2: The state internal control system has a positive effect on the efficiency of regional financial management.

Maha and Simamora (2020) found that effective organizational communication between managers and employees and co-workers can motivate employees to improve performance so that employees work effectively, efficiently and on time. Haeruddin et al. (2016) found that communication has a positive and significant effect on the performance of regional financial management employees, where if communication gets better it will be followed by an increase in regional financial management performance. Based on this, the hypothesis in this study is developed as follows:

H3: Communication has a positive effect on the effectiveness of regional financial management.

The regional government information system (SIPD) is one of the products of the implementation of the principles of e-government, which is currently applied to regional machine organizations. The regional government information system (SIPD) is defined as a systematic result-based information management according to the principles of efficiency and effectiveness to achieve organizational goals at all levels of regional management in providing services to the community (Manoe et al., 2023) then the hypothesis can be developed as follows:

H4: Human Resource Competency has a positive effect on the Effectiveness of Regional Financial Management with regional government information system (SIPD) as an intervening.

Alfani and Nasution (2022) stated that the regional management information system (SIPD) is a web-based system that facilitates the preparation of planning and budget processes. Based on the results of the analysis through the quality scores, which include the categories of comprehensible, relevant, reliable and comparable, it was found that the implementation of regional government information system (SIPD) was effective, but so more monitoring was needed. Based on this, the following hypothesis can be established:

H5: The Government's Internal Control System has a positive effect on the Effectiveness of Regional Financial Management with regional government information system (SIPD) as an intervening.

The purpose of the Regional Government Information System (SIPD) online application is to accelerate and simplify the implementation of monitoring and evaluation of government public services in Indonesia, but the implementation of this program is not easy and requires cooperation and hard work from each agency. According to Edward III, the first variable that influences the successful implementation of a policy is communication. Communication is a determinant of achieving the goals of public policy implementation. Effective implementation occurs when decision makers already know what is being done and what needs to be done (Dione and Faradina, 2020). So, based on this, the following hypothesis can be developed:

H6: Communication has a positive effect on the effectiveness of regional financial management with regional government information system (SIPD) as an intervening.



In accordance with the formulation of the hypothesis, the conceptual framework of this study as follows:

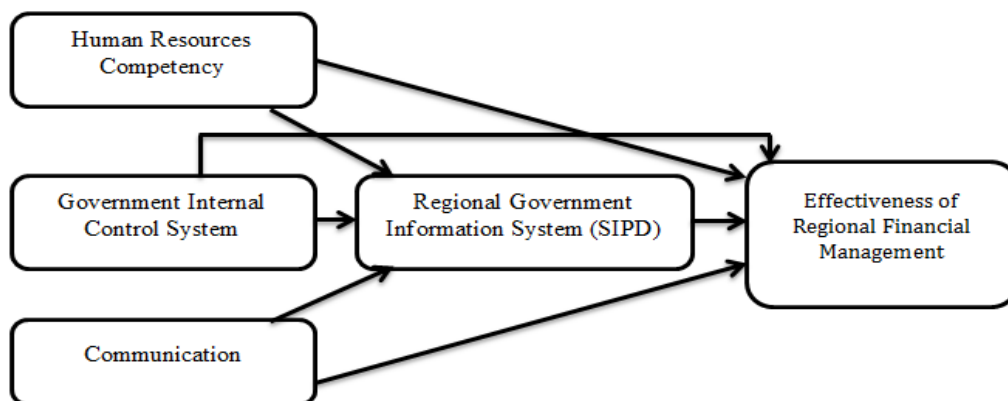


Figure 1 – Research Conceptual Framework

METHODS OF RESEARCH

This research is associative with a quantitative approach. The population was drawn from the 39 Regional Apparatus Organizations in the Mataram City Government, which consisted of the head of the finance department, the head of the planning department, the treasurer, and government accounting and financial reporting staff. The sample of this study was 103 respondents using non-probability sampling method with purposive sampling method. The dependent variable used in this research is the effectiveness of regional financial management, while the independent variables are human resources competency, government internal control system, and communication, and the intervening variable in this research is the government information system regional (SIPD). The analysis tool uses SmartPLS version 4.0.

RESULTS AND DISCUSSION

The measurement model in this research uses a reflective outer model. The outer model evaluation aims to see the validity and reliability of the indicators used in the research. In this study, the variable indicators were assessed with convergent validity and discriminant validity, while the reliability of the research instruments was assessed with composite reliability and Cronbach's alpha. All indicators met convergent validity criteria because the factor loading value is above 0,6. Test results of cross-loading values indicate that the variables used in the construct meet the discriminant validity criteria or have sufficient discriminants.

The R-squares value of the relationship between human resources competency variables, government internal control systems, and communication on the effectiveness of regional financial management is 0,485 or 48,5 percent with an adjusted R-squares value of 0,464 or 46,4 percent, so the R-squares value is 0,464 or 46,4 percent, so the R-squared value is classified as moderate. This shows that the influence of variables on human resources competency, government internal control systems and communication on the effectiveness of regional financial is only 0,485 or 48,5 percent. The remaining 51,5 percent can be explained by other variables outside the model constructed in this study. The results of the predictive relevance (Q^2) show that the Q-squared (Q^2) value of effectiveness of regional financial is 0,393 and that of regional government information system (SIPD) is 0,400, thus the model is classified as high or strong. Predictive significance to explain that the model in this study has predictive significance or is suitable for explaining the endogenous variables.



Hypothesis testing is performed to determine whether a proposed hypothesis can be rejected or accepted by looking at the path coefficient value of the bootstrapping process. Hypothesis support can be seen by comparing the T-statistic value with the T-table or comparing the P-value with alpha. The hypothesis is accepted if the T-statistic value is greater than the T-table and/or the P-value is less than the alpha value of 5 percent. For a one-sided hypothesis, the T-statistic must be greater than the T-table (1.65) to accept the hypothesis at 5 percent significance (Hair et al., 2014). Table 4.13 below shows the results of the bootstrapping hypothesis test to examine the values of the path coefficient.

Table 1 – Path Coefficient

n/n	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
X3 -> Y	0.398	0.388	0.102	3.900	0.000
X3 -> Z	-0.012	-0.001	0.173	0.071	0.472
X1 -> Y	0.052	0.056	0.087	0.594	0.276
X1 -> Z	0.183	0.191	0.096	1.916	0.028
Z -> Y	0.305	0.304	0.108	2.832	0.002
X2 -> Y	0.063	0.075	0.134	0.468	0.320
X2 -> Z	0.589	0.581	0.142	4.137	0.000

Source: Research Data, 2023.

The first hypothesis (H_1) shows that the human resource competency variable has a statistical value of 0,594 ($0,594 < 1,65$) and a P-value of 0,276 ($0,276 > 0,05$). These results indicate that human resource competency does not have a significant positive effect on the effectiveness of regional financial management. The results of this research are in line with research by Bay and Tunti (2019) and Juniarti et al. (2022), where the results of his research state that human resource competence does not have a positive effect on the effectiveness of regional financial management. This conclusion indirectly contradicts the results of research conducted by Sari et al. (2017), Khafiza & Subadriyah (2018), Yaswat et al. (2015), Indika & Ramadhani (2020) who each found that human resource competency has a significant effect on the effectiveness of regional financial management.

This research found that regional financial management with the context of stewardship theory in the Mataram City Regional Apparatus Organization is not yet in line, this is because human resource competence is still lacking to review the level of effectiveness of regional financial management. Based on the concept of stewardship theory, it was argued performance of stewards is influenced by the structural situation that can effectively motivate any action. If the motivation of management meets the concepts of stewardship theory, it can be empowering to the structure and mechanisms of proper administration (Pasoloran and Rahman, 2001). So, it can be said that this is stewardship theory was not reflected in the organization of the Mataram regional apparatus, where the institutional structure could not effectively provide financial management training opportunities for human resources, so it could not provide appropriate regional financial management forces and a good mechanisms.

The second hypothesis (H_2) shows that the path coefficient value is 0,063 with a statistical value of 0,468 ($0,468 < 1,65$) and a P-value of 0,320 ($0,320 > 0,05$). These results indicate that the hypothesis (H_2) t-statistic value is smaller than the t-table value (1,65) and the P-value is greater than the alpha value (0,05), so it can be interpreted that the government's internal control system has no significant effect positive impact on the effectiveness of regional financial management. These findings contradict the findings from several studies conducted by Sari et al. (2017), Khafiza & Subadriyah (2018), Yaswat et al., (2015), Indika & Ramadhani (2020) who found that the government's internal control system has a significant effect on the effectiveness of regional financial management. However, the findings of this research empirically prove research conducted by Husaini et al. (2021) whose research results show that the internal control system has no effect on the effectiveness of effectiveness of regional financial management.

The relationship between stewardship theory in this internal control system is that every control in regional financial management activities will minimize the potential for



negligence in implementing activities or acts of misappropriation of regional finances because with control and supervision, regional accountability can be properly accounted for by the central government and the community. However, based on the findings of this research, it turns out that the government's internal control system in the Mataram City Regional Apparatus Organization still lacks control over the distribution of tasks and responsibilities to its employees, lacks firmness in taking action, and lacks planning in minimizing the potential for negligence in carrying out activities. So the worse the government's internal control system is implemented, the worse the effectiveness of regional financial management will be.

The third hypothesis (H_3) in this study shows that the statistical value is 3,900 ($3,900 > 1,65$) and the P-value is 0,000 ($0,000 < 0,05$), which means that the hypothesis (H_3) t-statistic value is greater than the t-statistic value table (1,65) and the P-value is smaller than the alpha value (0,05), thus indicating that communication has a significant positive effect on the effectiveness of regional financial management or the proposed hypothesis (H_3) is accepted. This means that good communication between both parties will make it easier to carry out responsibilities and applicable regulatory policies, resulting in the effectiveness of good regional financial management.

Empirically, it adds new observations that communication is a factor influencing the effectiveness of regional financial management, which was not previously found to directly influence the effectiveness of regional financial management. These findings are indirectly supported by Maha and Simamora (2020), Haeruddin et al., (2016), whose results show that communication has a positive value in motivating regional financial management so that employees can increase their efficiency in their work. The results of this study are consistent with the stewardship theory, which is based on assumptions about the construction of management models and the communication relationships between shareholders and management (Anton, 2010). Stewardship Theory looks at harmonization between of capital owners (principles) and capital managers (managers) in achieving common goals. This means that when there is a policy that communicates clear and well-informed orders and instructions from policy or program makers to policy implementers, it creates a harmony of information and communication that actually realizes the achievement of common goals effectively.

Table 2 – Specific Indirect Effect

n/n	Original sample	Sample mean	Standard deviation	T statistics	P values
X1 -> Z -> Y	0.056	0.057	0.035	1.591	0.056
X2 -> Z -> Y	0.180	0.175	0.074	2.442	0.007
X3-> Z -> Y	-0.004	0.003	0.057	0.067	0.473

Source: Research Data, 2023.

The fourth hypothesis (H_4) in this study shows that the t-statistic value is 1,591 ($1,591 < 1,65$) and the P-value is 0,056 ($0,056 > 0,05$). These results indicate that the human resource competency hypothesis has no significant positive effect on the effectiveness of regional financial management with the regional government information system (SIPD) as intervening. This means that this hypothesis shows that the regional government information system (SIPD) does not significantly act as a variable that mediates the influence of human resource competence on the effectiveness of regional financial management.

Dione and Faradina (2020) found that existing human resources to support regional government information systems (SIPD) policy implementation were still insufficient, especially in terms of personnel quantity and quality, and staffing and capacity remained insufficient. This finding was consistent with previous studies that policy implementation. This regional government information system (SIPD) is still not enough to help the Regional Financial Management Work Unit in Mataram city institutions to understand mechanisms or ways to design interventions or strategies to achieve effective regional financial management. Based on the findings, users of regional government information systems (SIPD) in all Mataram city institutions still do not know the net benefits of SIPD



implementation because the existence of regional government information systems (SIPD) changes the preparation of general budget policy and temporary budget ceiling priorities more complicated so that it prevents each regional work units from compiling regional financial information data in a timely manner.

The fifth hypothesis (H_5) in this study states that the test results show a t-statistic value of 2,442 ($2,422 > 1,65$) and a P-value of 0,007 ($0,007 < 0,05$), which means that the government's internal control system (SPIP) is significant has a positive effect on the effectiveness of regional financial management with the regional government information system (SIPD) as intervening. This shows that the regional government information system (SIPD) plays a significant role as a variable that mediates the influence of the government's internal control system on the effectiveness of regional financial management. Based on these findings, it can be illustrated that although the direct variable between although the direct variable between the government's internal control system and management effectiveness has no influence, existence of a regional management information system (SIPD) as an intervening can improve the relationship between the government's internal control system and the effectiveness of regional financial management.

The sixth hypothesis (H_6) in this study states that the results of testing the sixth hypothesis (H_6) in table 4.13 can be seen that the t-statistic value is 0,067 ($0,067 < 1,65$) and the P-value is 0,473 ($0,473 > 0,05$). These results show that the hypothesis (H_6) t-statistic value is smaller than the t-table value (1,65) and the P-value is greater than the alpha value (0,05), so this shows that the communication hypothesis has no significant effect. Positive impact on the effectiveness of regional financial management with the regional government information system (SIPD) as intervening variable. This means that this hypothesis shows that the regional government information system (SIPD) does not play a significant role as a variable that mediates the influence of communication on the effectiveness of regional financial management.

In relation to stewardship theory, good communication between both parties promotes the implementation of commitments and policies in such a way as to avoid continuous non-military threats in the regional government sector, especially in economic and development planning (Inzany et al., 2022). However, in the implementation of the regional government information system (SIPD), the communication and coordination between in the Mataram City Regional Apparatus Organization is still not good, so the purpose and training of regional government information system (SIPD) users is necessary. This finding is consistent with Vitrian et al., (2022) who found that communication between the state and local governments regarding regional government information system (SIPD) implementation was still not effective.

CONCLUSION AND SUGGESTIONS

Based on the results of the research conducted, it can be concluded that the first hypothesis, human resource competency does not have a significant positive effect on the effectiveness of regional financial management. This is due to the lack of competent human resources in the Mataram City Regional Apparatus Organization who understand the main duties, functions and job descriptions as preparers of financial reports. The second hypothesis, the government internal control system does not have a significant positive effect on the effectiveness of regional financial management. This is due to a lack of structure in the division of authority and responsibility towards employees, a lack of firm leadership within the agency in taking action if there is a violation of policies or procedures, and a lack of planning to reduce the risk of violations of accounting/financial systems and procedures, as well as a lack of supervisory intervention regarding record keeping finance. The third hypothesis, communication has a significant positive effect on the effectiveness of regional financial management. This is because orders or instructions from superiors can be conveyed well to subordinates, apart from that between superiors and subordinates or fellow employees not only contains job information but also contains the formation of good relationships. The fourth hypothesis, human resource competency does not have a



significant positive effect on the effectiveness of regional financial management with regional government information system (SIPD) as an intervening. This is because the existence of regional government information system (SIPD) has not been able to help make employee work easier, and has not been able to address the timeliness of regional government information system (SIPD) users in managing regional finances. The fifth hypothesis, the government internal control system has a significant positive effect on the effectiveness of regional financial management with regional government information system (SIPD) as an intervening. The sixth hypothesis, communication has no significant positive effect on the effectiveness of regional financial management with SIPD as an intervening agent. This is due to the lack of socialization and coordination of central government regional government information system (SIPD) policies with regional government agencies.

This study has limitations that can be addressed in further research. The limitation of this study is that it only uses a questionnaire data collection method, so that graduate students can complete the research method with an interview method, so that the data obtained from the respondents optimally reflect the facts that happened. There were limitations in research time so only 103 people out of the 118 respondents assigned to this study were collected. Future researchers can optimize a longer research period so that there is no time limit for answering data collection. The subject of this study only covers the Mataram City, therefore the study results cannot be generalized to the wider population. It is also hoped that future studies will expand the research topics, for example, by examining all the governments of West Nusa Tenggara province so that the results can be generalized.

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