DETERMINANTS OF THE IMPLEMENTATION OF LOCAL GOVERNMENT INFORMATION SYSTEMS IN ORDER TO IMPROVE THE QUALITY OF REGIONAL FINANCIAL REPORTS
(CASE STUDY AT THE TABANAN REGENCY REGIONAL FINANCE AGENCY)

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ABSTRACT

This study aims to determine the influence of Human Resource Competence, Government Internal Control System, and Government Accounting Standards on the implementation of Local Government Information Systems in order to improve the quality of Financial Statements in the Tabanan Regency Regional Finance Agency. By using the explanatory research method that explains the relationship between one variable and another or more variables. The research population includes 219 employees at the Tabanan Regency Regional Finance Agency, with a sample of 60 questionnaires determined through purposive sampling techniques. The results of the study show that the variables of Human Resource Competence, and the Government Internal Control System have a significant positive influence on the implementation of the Local Government Information System. The Government Accounting Standard variable has no influence on the implementation of the Local Government Information System at the Tabanan Regency Regional Finance Agency. These findings are expected to be the basis for local governments in formulating strategies to improve the quality of financial management based on the Regional Government Information System and encourage the effectiveness of integrated information systems.

Keywords: Human Resources Competence, Government Internal Control System, Government Accounting Standards, Local Government Information System

INTRODUCTION

Transparency in regional financial management is one of the important pillars to realize good governance. In order to follow up on this, the government issued Government Regulation (PP) Number 12 of 2019 concerning Regional Financial Management, which stipulates that "Financial Statements of Regional Government Organizations are submitted to Regional Heads in the context of accountability for the realization of the Regional Expenditure Budget (APBD)". Technological advances have opened up the possibility of using Accounting Information Systems from a strategic point of view. In preparing accounting information related to the preparation of the RAPBD, it is necessary to have a system, namely the Accounting Information System. Accounting Information System (SIA) is a system that involves resources such as humans, and technology and is designed to support local governments in carrying out good financial management in terms of making external reports, supporting routine activities, supporting decision-making, planning, and control and implementing internal controls.

In order to build an accurate information system, the Ministry of Home Affairs developed a Local Government Information System (SIPD) which was built and developed to produce local government information services that are interconnected and integrated with an electronic basis. Regarding regional financial management procedures, SIPD is a web-based information system that divides into several sequential and integrated procedures from the stages of planning, budgeting, administration, accounting and regional financial reporting. SIPD must be implemented by local governments since 2020 in financial governance and development, including starting with the preparation of the 2021 Fiscal Year APBD in accordance with the mandate of Law Number 23 of 2014 which states that financial information and regional development are presented in a local government system. Although the implementation of SIPD makes it easier to manage regional development data, regional finances, and other governments. However, its implementation at the Tabanan Regency Regional Finance Agency is still not fully optimal.

Various technical and non-technical obstacles are often obstacles in its implementation. This problem was revealed in the “meeting exit” the important function of the establishment of SIA for institutions is to collect and store data about activities and transactions, processing data into information that can be used in the decision-making process. In order to build an accurate information system, the Ministry of Home Affairs developed a Local Government Information System (SIPD) which was built and developed to produce local government information services that are interconnected and integrated with an electronic basis. Regarding regional financial management procedures, SIPD is a web-based information system that divides into several sequential and integrated procedures from the stages of planning, budgeting, administration, accounting and regional financial reporting meeting" between the Regent of Tabanan and the Financial Agency Audit Team (BPK) of the Republic of Indonesia on March 31, 2023 in order to identify obstacles in the management of electronic-based SIPD in Tabanan Regency, Especially in terms of the use of information technology in regional financial reporting. One of the things raised by the BPK at the meeting was about the changes that occur every week in the application, this condition requires good socialization so that there is no confusion among users.

Although the SIPD application has been well designed, there are still obstacles in its implementation, especially related to the readiness of Human Resources in local governments in adapting the information system. This shows that in addition to the technical aspects, change management and usage training are also very important in the implementation process. The availability of accurate and reliable data is very important in regional financial management. The use of SIPD aims to improve the quality of the data. However, if users do not understand how the system works or are not given adequate training, the data generated will not be optimal (Mohar Syarif, 2023). The development of this system cannot rely only on how it is developed by the center, but must be well received by its users. Local governments need to design change management in addition to the substance of the system. From the results of the initial interview conducted with Mr. I Made Kartika as an employee in the field of accounting regarding SIPD at the Tabanan Regency Regional Finance Agency, it was stated that in the early stages of the implementation of the SIPD application-based Accounting Information System (SIA) at the Tabanan Regency Regional Finance Agency, a number of technical and operational obstacles were found. From 2023 to 2025, it faces several obstacles, such as technical difficulties in operating the system, limited human resources, and a lack of understanding of the features in the SIPD application.

Until now, the financial reporting of the Regional Government at the Tabanan Regency Regional Finance Agency has fully used SIPD. However, there are still several obstacles, especially in terms of the format of presenting financial statements that are not fully in accordance with the specific needs of local governments. One of the main problems faced in the coordination process that took quite a long time to get a solution from the central government related to the SIPD problems faced. For complex problems, it takes between two weeks to one month, to get a response or solution from the central government, while for lighter problems it can be solved within two to three working days. The increasing use of information systems has helped automate data processing that was previously done manually to automate. Information technology is used to improve the work of organizational employees. When using information systems, organizational operators who use information technology must pay attention to how the success of the system has a positive impact on improving the performance of both individuals and the organization as a whole. The factors that affect the implementation of SIPD in the presentation of quality financial statements have been studied by many previous researchers. One of the factors that can hinder the implementation of SIPD is HR Competence.

Human Resources (HR) are the parties that have the highest role and influence on the process of preparing government financial statements, so that it affects the quality of the financial statements produced. So that human resources greatly affect the sustainability of an agency or organization, because human resources are one of the main drivers of the smooth running of a government agency's activities Pasek & Pasek, (2023). Research that examines the influence of human resources on the quality of government financial statements was conducted by (Fitriasari, 2024; Yulianda et al., 2022; Siregar et al., 2024; Gunawan & Sujana, 2023), the results of the study show that human resources have an effect on the quality of local government financial statements. Meanwhile, the results of the study (Philadhelphia et al., 2020), stated that human resources have no effect on the quality of financial statements. Based on the results of an interview with Mr. I Made Kartika, HR as an information system user in the preparation of electronic-based local government financial reports, namely SIPD. The human resources needed by the Tabanan Regional Finance Agency are employees who have professionalism, adequate competence and work experience. HR competencies include technical skills, understanding of systems, skills in operating applications, and readiness to face technological changes. Human resources who have an understanding of accounting will certainly have an effect on the financial statements produced (Dwiyanti & Werastuti, 2024).

Mr I Made Kartika, stated that the implementation of SIPD involved employees from various fields such as Budgeting, Treasury, Accounting, and Assets at the Tabanan Regional Finance Agency. Data input is carried out according to the function of each field. Not all employees have the authority to prepare financial statements, because this authority is divided hierarchically and based on the duties of each field. Employee access to the SIPD system must use a username and password that has been adjusted to the level of authority of each employee. Especially for the accounting sector, having full access to SIPD through the Regional Public Agency (BUD) account, which can only be used by certain employees at the Regional Finance Agency. This shows that there are strict access restrictions to maintain the security and integrity of regional financial data. In practice, employees of the Tabanan Regional Finance Agency use various work devices, both using personal laptops and office computers. Research by Paranoan et al., (2019), shows that HR competence affects the effectiveness of accounting information systems. Therefore, human resources (staff) must have a good balance, both in terms of quality and quantity. Human resources play an important role in carrying out policy implementation, so that the program can be carried out policy implementation, so that the program can be carried out effectively and in accordance with the set objectives.

This statement is supported by research conducted by Asmawati et al., (2024), which states that increasing staff human resources is important as an effort in the implementation of SIPD. This is in line with Mariana & Pandoyo, (2024), Vitriana et al., (2022) and Dione & Faradina, (2020) who in their research stated that the lack of understanding and competence of users (HR) related to the use of SIPD applications is the main obstacle in the implementation of SIPD, so it needs to be improved through more intensive education and training. The next factor that can affect the optimal implementation of SIPD is also highly determined by how good communication and coordination in each regional organization is which includes the implementation of the Government Internal Control System (SPIP) owned by local government agencies. Effective coordination between the central government and local governments, especially OPDs in Tabanan Regency with the Central Team to manage SIPD, is very important to ensure optimal use of SIPD. Thus, it can contribute to more integrated and efficient financial management in the management of financial data in a structured manner and improve administration.

According to Septiani & Isnawaty, (2024), effective communication between local governments as policy implementers and central governments as policy makers is essential to ensure effective policy implementation. The existence of information and communication helps to identify, collect, and exchange information in a form and time that allows for the fulfillment of a responsibility. Therefore, the lack of communication and coordination can hinder the implementation of SIPD. This is evidenced by the results of research conducted by Vitriana et al., (2022), stating that communication between the central government and local governments has not been effective, affecting the implementation of SIPD. From the results of an interview with Mr. I Made Kartika as an employee in the field of Accounting at the Tabanan Regional Finance Agency related to the Government Internal Control System at the Regional Finance Agency, there is no significant internal supervision mechanism in each field. This is because the management and development of SIPD is fully carried out by the central government. employees at the Tabanan Regional Finance Agency do not have access to make direct improvements in the system. Therefore, the entire correction process and any form of improvement must wait for the intervention of the technical team at the center. This indicates that the weak internal control is due to the absence of authority from the local government, especially the Tabanan Regional Finance Agency.

Thus, weak oversight will magnify the potential for errors and delays in reporting. The results of research related to the central government's response that show that the central government is considered to be less quick in handling technical complaints related to SIPD were found by Mariana & Pandoyo, (2024) and Rezkiaty et al., (2024). In addition, the results of research from Adisi & Sadad, (2022) and Putri & Tandean, (2020), reveal that follow-up to reports of technical constraints from local governments is still often delayed by the central government. Research conducted by Rumondor et al., (2023) also revealed that the centralized implementation of web-based information system applications is an obligation of the central government which must always be ready to communicate and provide clear, accurate, and consistent responses or directions to entities in local governments that are users of information system applications. This is important to overcome obstacles in the implementation of information system applications properly, so that the use of SIPD in the preparation of local government financial reports can produce quality financial reports.

The third factor that is suspected to have an influence on SIPD is the Government Accounting Standards (SAP). In order to increase transparency and accountability in regional financial management, a Regional Government Financial Accounting System was issued based on Permendagri 13 of 2006 which includes a series of procedures from the process of data collection, recording, classification and summation of financial transactions and events as well as financial reporting in the context of APBD accountability which can be done manually or using systems such as SIPD. It is intended that the submission of local government financial statements is in accordance with SAP which has been stipulated in Government Regulation (PP) Number 71 of 2010 and meets the principles that have been set out in the Government Regulation (PP). Local governments are required to implement SAP optimally, especially in the use of SIPD applications related to regional financial management. The third factor that is suspected to have an influence on SIPD is the Government Accounting Standards (SAP). In order to increase transparency and accountability in regional financial management, a Regional Government Financial Accounting System was issued based on Permendagri 13 of 2006 which includes a series of procedures from the process of data collection, recording, classification and summation of financial transactions and events as well as financial reporting in the context of APBD accountability which can be done manually or using systems such as SIPD. It is intended that the submission of local government financial statements is in accordance with SAP which has been stipulated in Government Regulation (PP) Number 71 of 2010 and meets the principles that have been set out in the Government Regulation (PP). Local governments are required to implement SAP optimally, especially in the use of SIPD applications related to regional financial management.

Based on the results of an interview with Mr. I Made Kartika as an employee in the field of Accounting at the Tabanan Regional Finance Agency related to SIPD, it has been designed and implemented based on the applicable SAP provisions. SIPD has demonstrated compliance with SAP principles, which are a supporting indicator of success in presenting reliable and standardized financial statements. This proves that normatively, the SIPD system already supports the accountability of regional financial management, although implementively it still requires technical improvements and increased coordination between the central and regional governments. Research examining the influence of SAP on the quality of financial statements and public accountability was conducted by (Winarni et al., 2020; Asdi & Munari, 2023; Hamruna et al., 2022) the results of the study show that the implementation of SAP affects the quality of government financial statements and public accountability. Previous research has shown that the constraints in the implementation of SIPD are complex, but most studies still focus on one or two aspects, without integrating the three important variables that affect the implementation of this information system comprehensively. Therefore, this research is important and has novelty value, because it seeks to simultaneously examine the influence of Human Resource Competence, Government Internal Control System, and Government Accounting Standards on the

Implementation of SIPD in Tabanan Regency. The selection of the three variables is based on the interests of Human Resources as the main users of local government information systems, the effectiveness of internal control in maintaining the quality of processes and data, and the application of SAP as the basis for the preparation of accrual-based financial statements in accordance with regulations.

This research is expected to provide implications in disseminating knowledge related to information systems, especially SIPD, in local governments. The phenomenon of Barriers to the Use of SIPD is an interesting thing to know the factors that can affect it. The urgency of this research is based on efforts to improve the effectiveness of regional financial management through a more optimal SIPD. This study will highlight how the influence of Human Resources, SPIP, and SAP Competencies on SIPD in financial management in Regional Finance Agencies in Tabanan Regency. Because the relationship between HR Competencies, SPIP, and SAP is very important because an agency or institution needs all three to carry out agency duties through the implementation of SIPD. Based on the description of the phenomenon and problems above. Therefore, the author is interested in researching the influence of Human Resource Competence, Government Internal Control System, and Government Accounting Standards on Regional Government Information Systems in Tabanan Regency.

LITERATURE REVIEW

Technology Acceptance Model (TAM)

Theory The Technology Acceptance Model or TAM Theory is one of the adaptation theories of the TRA (Theory of Reasoned Action) which was previously introduced by Ajzen and Fishbein in 1980 and proposed by Davis in 1989. TRA is a theory that explains that a behavior is carried out because individuals have the will or intention to do related to activities that will be carried out of their own volition. TAM is a theoretical model that predicts and explains how the behavior, needs, and users of technology in individual work (Wulandari & Dewi, 2024). TAM aims to explain and estimate the user's acceptance of information. TAM uses TRA because it is used as a basis to find out the relationship between the perception of usability and the perception of convenience to the interests of Information Technology users. TAM is a framework used to understand how users receive and adopt technology. TAM is designed to explain how users receive new information technologies, such as Accounting Information Systems or software. TAM states that the adoption of technology is influenced by two main factors, namely Perceived Usefulness and Perceived Ease of Use.

Local Government Information System (SIPD)

The Regional Government Information System (SIPD) based on the Regulation of the Minister of Home Affairs Number 14 of 2008 Article 1 is defined as a system that documents, administers, and processes regional development data into information presented to the community and decision-making materials in the context of planning, implementing, and evaluating the performance of local governments. According to Regulation of the Minister of Home Affairs Number 70 of 2019 concerning SIPD, the management of regional development information, regional financial information, and other regional government information is interconnected money to be used in the implementation of regional development.

Human Resource Competencies

Human Resource Competency is a person's ability to carry out their functions and authority in an organization by providing education, training and experience to achieve organizational goals. According to Gunawan & Sujana, (2023), Human Resources are the main factor in the success of an organization or company. To achieve optimal performance, agencies need to have knowledgeable and skilled employees, as well as implement effective management strategies. With good Human Resource management, employee performance can increase, so that management activities can run optimally and support the achievement of agency goals. The success of an organization depends on the quality of the Human Resources in it. Employees will work optimally if the organization supports the career development of employees based on their competencies. Competency-based Human Resource Development can increase employee productivity, which ultimately improves work quality, customer satisfaction, and profits for agencies. Human Resource Competencies can be visible or hidden. Knowledge is a competency that can be recognized by agencies to match individuals with suitable jobs. While skills can be partially identified, there are also hidden aspects, such as certain skills that may be more valuable in improving employee performance.

Government Internal Control System

Internal Control System is a series of procedures and mechanisms established in an organization to ensure that all operational processes run in accordance with established policies. The main goal of the internal control system is to support the achievement of the organization's vision and mission through effective and efficient management (Fitriasari, 2024). In the context of government agencies, good internal control has a crucial role in increasing accountability and transparency in financial management. Government Regulation Number 60 of 2008, concerning the Government Internal Control System (SPIP) requires every government agency, both central and local governments, to control the implementation of government activities, guided by the Internal Control System as regulated in the government regulation. Every activity carried out by local institutions must be supported by the Government Internal Control System (SPIP) so that the entire process, from planning, implementation, supervision, to accountability, can run in an orderly, controlled, efficient, and effective manner (Anggeadi et al., 2023). The Government's

Internal Control System support aims to ensure that each activity can achieve its goals optimally, produce reliable financial reports, protect regional assets, and encourage compliance with applicable laws and regulations. The 5 components of internal control that have been perfected by the Committee of Sponsoring Organization (COSO) include:

a. The control environment includes aspects of the company's behavior, structure, standards, and operational guidelines which are the basis for internal control which includes Human Resources (HR) development policies related to governance, training and position evaluation.
b. Risk assessment includes the process of identifying and mitigating risks to support the achievement of company goals, increasing profits, and reducing potential losses.
c. Control activities, related to policies for employees, work rotation, leave obligations, separation of duties, performance reviews, and asset protection and accounting data.
d. Information and communication, used to evaluate conditions that affect decision-making and reporting effectively.
e. Monitoring, aims to ensure that control activities run in accordance with policies through internal audits and the identification of warning signs, such as changes in employee behavior or abnormal transactions in information systems.

Government Accounting Standards

Based on Government Regulation Number 71 of 2010 which is contained in article 1 paragraph 4 and paragraph 5 that Government Accounting Standards, abbreviated as SAP, are accounting principles that are stipulated in making and preparing and conducting financial reports presented to the government. The realization of public information disclosure as mandated in Law Number 14 of 2008 concerning public information disclosure which guarantees citizens to access public information is a minimum requirement that must be met from the Local Government Information System (SIPD).

METHODS, DATA, AND ANALYSIS

Location and Time of the Study

This research was conducted at the Regional Finance Agency in Tabanan Regency. This research was conducted from June 2025 to September 2025.

Data Collection Methods and Instruments

In this study, the data used are primary data and secondary data. Primary data sources are data obtained directly from the research subjects by using measurement tools or data collection tools directly on the subject as a source of information. The primary data source of this research is from direct interviews with informants related to the technical aspects of the Local Government

Information System at the Tabanan Regency Regional Finance Agency. This interview involved staff employees who are responsible as SIPD technicians at the Tabanan Regency Regional Finance Agency by asking a number of questions. Meanwhile, secondary data is data that has previously been collected by other parties for other purposes and reused in research.

Data Analysis Methods and Techniques

The data analysis method is a process of simplifying the data that has been obtained into a form that is easy to read, understand, and interpret to answer the formulation of the problem and prove the hypothesis that is prepared. Data analysis in this study uses descriptive statistical analysis and classical assumption test approaches which include testing normality, multicollinearity, heteroscedasticity. When the classical assumption test has been met, then a hypothesis test is carried out with linear regression testing, determination coefficient test and partial test (t test) and simultaneous test (f test). The data produced in this study will be processed using the help of a computer program or software, namely SPSS (Statistical Package for the Social Sciences).

RESULTS AND DISCUSSION

Based on the results of the data test in Table 1, a statistical value (test statistic) of 0.101 with a significance value (Asymp.Sig. (2-Tailed)) of 0.200 whose value is greater than 0.05, it can be concluded that the residual data is distributed normally. The multicollinearity test aims to ensure that the independent variables in the regression model are not interrelated with other variables. This test is usually carried out by looking at the value of the Variance Inflation Factor (VIF), if the value of VIF is < 10 or equal to the Tolerance > 0.1, then multicollinearity does not occur. Based on the results of the heteroscedasticity test presented in Table 3, it can be seen that all independent variables have a Sig. value of > 0.05, with details of the variables of Human Resources Competency 0.826, the variables of the Government Internal Control System of 0.910, and the variables of Government Accounting Standards of 0.592. Thus, it can be concluded that the regression model in this study does not have any symptoms of heteroscedasticity.

Table 1. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		60
Normal Parameters[a,b]	*Mean*	0,0000000
	Std. Deviation	0,49791210
Most Extreme Differences	*Absolute*	0,101
	Positive	0,065
	Negative	-0,101
Test Statistic		0,101
Asymp. Sig. (2-tailed)[c]		0,200

Table 2. Multicollinearity Test

Name	*Collinearity Statistics*	
	Tolerance	VIF
Human Resource Competencies	0,301	3,318
Government Internal Control System	0,468	2,137
Government Accounting Standards	0,417	2,400

Table 3. Heteroscedasticity Test

Name	*Unstandardized Coefficients*		*Standardized Coefficients*	t	Sig.
	B	Std. Error	Beta		
(Constant)	0,189	0,387		0,490	0,626
Human Resource Competencies	0,018	0,082	0,054	0,221	0,826
Government Internal Control System	0,008	0,068	0,022	0,114	0,910
Government Accounting Standards	0,035	0,066	0,111	0,539	0,592

Table 4. Multiple Linear Regression Analysis

Name	*Unstandardized Coefficients*		*Standardized Coefficients*	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,370	0,620		2,211	0,031
Human Resources Competencies (X1)	0,385	0,131	0,413	2,949	0,005
Government Internal Control System (X2)	0,309	0,109	0,318	2,832	0,006
Government Accounting Standards (X3)	0,154	0,105	0,174	1,465	0,149

Based on Table 4. regarding the results of multiple linear regression analysis, the regression equation model is formulated as follows:

$$\boxed{Y = 1{,}370 + 0{,}385X_1 + 0{,}309X_2 + 0{,}154X_3}$$

The regression model that has been formulated above, can interpret the results as follows:

First, the constant value of 1.370 indicates that when the variables of Human Resource Competency, Government Internal Control System (SPIP), and Government Accounting Standards (SAP) are considered fixed or zero, the value of the Regional Government Information System (SIPD) is at 1.370. This value describes the basic conditions before being influenced by these three variables. Second, the regression coefficient of HR Competency is 0.385 and has a positive value. This means that the better the competence of employees, the implementation of SIPD also tends to increase, assuming other variables remain. Third, SPIP has a coefficient of 0.309. This positive value shows that increasingly effective internal control will be followed by an improvement in the quality of SIPD implementation. Fourth, SAP has a coefficient of 0.154 and is also positive. This means that the better the implementation of government accounting standards, the more the use of SIPD will also increase, assuming other factors do not change.

Table 5. Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,818[a]	0,669	0,651	0,511

Source: Data Processed by the Author, 2025

Based on the results in table 4.9, in this study the value of Adjusted R Square (R2) is used because in this study three independent variables are used. The Adjusted R2 value of 0.651 shows that around 65.1% of the variation in the dependent variable, namely the Local Government Information System, can be explained by independent/independent variables, namely Human Resource Competency (X1), Government Internal Control System (X2), and Government Accounting Standards (X3) which have an effect together. While the remaining 34.9% was explained by other factors or variables outside of this study.

Table 6. Partial Test Results (t)

Name	T Count	T Table		Sig	A=5%		Ket.
Human Resources Competencies	2,949	>	0.2542	0,005	<	C	Significant
Government Internal Control System	2,832	>	0.2542	0,006	<	0,05	Significant
Government Accounting Standards	1,465	>	0.2542	0,149	<	0,05	Insignificant

Source: Data Processed by the Author, 2025

Based on the results of the t-test, it can be explained as follows. First, in the H1 hypothesis, a calculated t value of 2.949 was obtained, greater than the t table of 0.2542, with a significance value of 0.005 < 0.05. This means that Human Resource Competence has a positive and significant effect on the implementation of SIPD. Thus, H1 is accepted. The better the employee competence, the better the implementation of the system. Second, H2 shows a calculated t-value of 2.832 which is also greater than the t-table of 0.2542, as well as a significance of 0.006 < 0.05. This result indicates that the Government's Internal Control System has a positive and significant effect on the implementation of SIPD. So, H2 is also accepted. Third, on H3 the calculated t-value of 1.465 is indeed greater than the t table, but the significance value is 0.149 > 0.05. This means that the Government Accounting Standards have no significant effect on the implementation of SIPD. Thus, H3 was rejected.

The Influence of Human Resources (HR) Competence on Local Government Information Systems (SIPD)

Based on the results of the t-test, it is known that the Sig. value for the influence of HR Competency (X1) on SIPD (Y) is 0.005 < 0.05 and t is calculated 2.949 > from t table 0.2542, so it can be concluded that H1 is accepted which means that there is an influence of X1 on Y. Thus, it can be concluded that HR Competency has an influence on the implementation of SIPD. This is because the better the competencies possessed by users/employees in planning, recording, budgeting, administration, accounting and regional financial reporting through the implementation of SIPD, so that the performance of SIA, namely SIPD, is increasing and getting better in regional financial management. This can be seen from the average respondents' answers to the questionnaire that gave answers that had a considerable influence on the performance of SIPD, including users involved in system development, users who are responsible for producing valuable information systems, information systems that are able to reduce maintenance costs, and information systems that are built according to the user's wishes.

The level of education of users/employees has a significant influence on the development of SIPD implementation. Employees with relevant educational backgrounds, especially in the fields of accounting, public administration, and information technology, have better ability to understand the concepts and procedures of digital system-based financial management. Formal education plays an important role in forming analytical skills, logic, systematic thinking, and understanding of regional financial regulations that are integrated into SIPD. Thus, education not only improves the quality of individuals, but also encourages organizational effectiveness in developing a more transparent, tabled, and integrated regional information system. This is in line with competency theory which states that knowledge is the main foundation in the implementation of information technology-based systems in the public sector.

The training provided to employees has been proven to have a positive impact on improving technical skills and practical understanding in the use of SIPD. Based on the findings of the study, employees who attend training regularly are better able to operate the SIPD application properly and understand the input flow and processing of regional financial data appropriately. Training serves as a means of updating knowledge and skills relevant to the needs of the ever-evolving system. In local government, training also increases the confidence and readiness of employees in dealing with changes in work procedures due to digital transformation. Continuous training activities encourage the occurrence of learning organizations within the agency, where every employee has the opportunity to learn, innovate, and contribute to the improvement of SIPD implementation. Therefore, training is a strategic element in ensuring the sustainability and improvement of the quality of SIPD. Users will make continuous efforts to improve their skills, which will ultimately strengthen the performance of SIPD. The results of this study are in line with the research conducted by Asmawati et al., (2024), which revealed that improving human resources through training is very important as an effort to improve the implementation of SIPD. Work experience has also been proven to have an effect on the success of the implementation of SIPD. Experience allows employees to learn from real practice, face various technical and administrative obstacles, and find effective solutions in the implementation of the system. Experience also strengthens employees' ability to adapt to system updates, including understanding data integrity across regional devices.

In addition to education, training, and experience, work attitude is also an important factor in the success of SIPD development. The results of the study showed that employees with a positive work attitude, such as discipline, responsibility, willingness to learn, and openness to change, were more likely to adapt to the new system and had high motivation to succeed in the implementation of SIPD. A good work attitude reflects the commitment and integrity of employees in carrying out their duties according to established procedures. Employees who have a high enthusiasm for learning and a high sense of responsibility are able to overcome technical and administrative obstacles more effectively. The results of this study are in line with the research conducted by Paranoan et al., (2019), which revealed that Human Resources competence affects the effectiveness of the Local Government Information System so that the process of managing local government finances through the implementation of SIPD is able to support employees in the preparation of quality financial reports.

The Influence of the Government Internal Control System (SPIP) on the Local Government Information System (SIPD)

Based on the results of the partial test, it was found that the Sig. value for the effect of SPIP (X2) on SIPD (Y) was 0.006 < 0.05 with a calculated t value of 2.832 > from t table 0.2542. The results of the study show that the control environment has a significant effect on the implementation of SIPD. A good control environment reflects the attitude, awareness, and integrity of the leadership and all apparatus towards the importance of internal control. A strong control environment is characterized by the commitment of regional leaders in supporting the digitalization of governance. This support is reflected through policies, resource provision, and a work culture that is open to technological change. Thus, leaders and employees who show a positive attitude towards SIPD, can increase confidence that the system will provide real benefits for organizational performance. A conducive control environment also encourages users' willingness to learn and utilize the system, thus strengthening the perception of ease of use of SIPD.

Risk assessment in the implementation of SIPD also has a positive impact on the effectiveness of SIPD implementation. This is because the risk assessment includes the process of identifying and analyzing potential obstacles that can interfere with the effectiveness of system implementation, such as limited human resource competencies, data security risks, and resistance to change. This is in line with TAM theory, where risk assessment affects the perception of the ease and usability of the system. If risks such as technical difficulties or lack of training can be minimized, then users will feel more confident in using SIPD. In addition, control activities affect the procedures and policies designed in the SIPD. This control activity aims to ensure that the direction of the leadership is carried out consistently. In the implementation of SIPD, control activities can be in the form of the implementation of standard operating procedures (SOPs), clear division of tasks, and the use of an authorization system in data input and validation in SIPD. With effective control activities, it can help maintain data accuracy and prevent irregularities in the financial reporting and regional planning process. This is in line with TAM theory, where the implementation of SOPs that are easy to understand and accessible to users can increase the perception of ease of use, as SIPD becomes more structured and less confusing. In addition, more accurate and efficient work results strengthen the perceived usefulness of SIPD.

The information and communication component in SPIP plays an important role in ensuring that every employee obtains relevant, timely, and understandable information. With SPIP, the effectiveness of communication between stakeholders including local governments, ministries of home affairs and the community is a key factor in success. The ability of users to communicate their needs for information systems is critical in improving system performance. By communicating effectively about what is required of the system, users will ensure that the system can provide solutions that suit their needs, thereby increasing efficiency in the accounting process. The results of this study are in line with research conducted by Rumondor et al., (2023), which revealed that the centralized implementation of web-based information system applications is the obligation of the central government to always be ready to communicate and provide clear, accurate, and consistent responses or directions to entities in local governments as users of government information system applications. The connection with TAM theory can be seen when good communication helps users understand the benefits of SIPD and how to use it, thereby increasing the perception of its convenience and usefulness.

The Influence of Regional Government Accounting Standards (SAP) on Local Government Information Systems (SIPD)

Based on the results of the partial test that has been carried out, the variable of Government Accounting Standards (X3) obtained a calculated t value of 1.465 which is greater than the t-value of the table 0.2542, but the contribution of Government Accounting Standards (X3) which directly affects SIPD with a significance level of 0.1492 = 2.2%, while 97.8% is influenced by other variables which means that the third hypothesis is rejected. This shows that the Government Accounting Standards have no effect on the implementation of SIPD, because based on the results of the partial test the variable X3 (Government Accounting Standards) has a positive coefficient value to Y (SIPD) which means indicating in a positive direction that the X3 variable has a positive effect on SIPD.

However, because the significance value is more than 0.05, it means that X3 has no statistically significant effect. Thus, it can be interpreted that although the implementation of SAP tends to support the implementation of SIPD, the influence is not statistically strong enough to be declared significant. This means that the implementation of government accounting standards at the Tabanan Regency Regional Finance Agency has not been maximized, based on the likert scale on the low SAP questionnaire results, where human resources have not fully implemented SAP principles through the implementation of SIPD in financial management. Limited access to SIPD shows that the principle of transparency in SAP implementation is not fully optimal. This is also supported by the Audit Report (LHP) of the Audit Board (BPK) of the Republic of Indonesia in September 2024 against the Regent of Tabanan. In the report, BPK highlighted a number of aspects that need to be considered even though in general financial management in Tabanan has been running well. Indirectly, the report conveys that the government of the Tabanan Regency Regional Finance Agency must improve regional financial governance in a better direction by prioritizing transparency, accountability, and professionalism in improving financial management (Tangeb, 2024)

Compliance with the presentation of financial statements in accordance with SAP is an effort by local governments to ensure that financial statements produced through SIPD can meet the criteria of suitability, completeness, and reliability. SAP enhances accountability, managerial, and oversight to support transparent financial governance. The results of this study are in line with the research conducted by Pirani et al., (2023), that Government Accounting Standards have no effect on the quality of financial statements generated through the implementation of SIPD. In his research, the application of SAP in the preparation of the Bantul district SKPD report does not fully use accrual-based SAP in its financial statements, only compiling SKPD financial statements consisting of LRA, Balance Sheet, and CALK as responsibility for the implementation of the APBD in the SKPD. The components of accrual-based financial statements should consist of Balance Sheet, LAK, Budget Balance Change Report, LRA Operating Statement, Equity Change

Report, and CALK. This is also due to the fact that on the likert scale the indicators on the accrual-based SAP questionnaire are lower while the quality of the financial statements is high, causing the accrual-based SAP to have no effect on the quality of the financial statements.

This research is also in line with the research conducted by Yuliani & Agustini, (2016), the results of the research show that Government Accounting Standards do not have a positive effect on the quality of local government financial statements. The implementation of government accounting standards in Magelang Regency has not been maximized, so it can affect the quality of the local government financial statements produced. Based on the results of the BPK audit on the implementation of SAP based on Government Regulation number 71 of 2010, it was revealed that there were cases related to the unpreparedness of local governments in the context of the implementation of accrual-based accounting. These cases generally occur due to the limited ability of human resources owned by local governments, lack of socialization and training and systems or applications that have not yet been supported. Thus, to improve the quality of local government financial statements, it is necessary to have socialization and training on government accounting standards so that it will improve the ability of human resources, especially the accounting or financial administration section in local governments.

CONCLUSION

This research is motivated by the demand for improvement and accountability of regional financial management in line with the implementation of the local government information system (SIPD) as an electronic-based integrated system. SIPD is required to be used by all local governments as the main means in planning, budgeting, administration, accounting, and regional financial reporting. Although normatively the SIPD has been designed in accordance with regulations and Government Accounting Standards (SAP), in practice the implementation of SIPD at the Tabanan Regency Regional Finance Agency still faces various technical and non-technical obstacles, such as limited Human Resource Competence, weak internal government control, and slow response of the central government to system problems. This study aims to empirically examine the influence of Human Resource Competence, Government Internal Control System, Government Accounting Standards on Local Government Information Systems at Regional Finance Agencies in Tabanan Regency. Based on the results of data analysis and discussions that have been carried out, it can be concluded that this study has succeeded in proving most of the hypotheses proposed in accordance with the research objectives.

IMPLICATIONS AND SUGGESTION

This research makes an important contribution to the development of research or research and theory both in TAM theory, accounting information systems, human resource competencies, internal control systems, government accounting standards and local government performance in regional financial management. The results of this study are useful in complementing the results of previous research and using comparisons in the research objects used, especially the Regional Finance Agency, using different variables, and research approaches. The results of the research related to Human Resource Competence have a positive impact on the implementation of SIPD support that the education, training, experience and work attitude of users have a significant influence on the implementation of SIPD which can be used as a tool to improve the quality of good financial statements. Then, the Government Internal Control System has a positive effect on the implementation of SIPD, this shows that the existence of a control environment, risk assessment, control activities, information and communication as well as control monitoring based on research results related to the Government Internal Control System has a positive effect on the implementation of SIPD which is supported by continuous monitoring and evaluation to ensure that the system remains relevant and efficient. Meanwhile, Government Accounting Standards have no effect on the implementation of SIPD. This is because the aspects of compliance in the presentation of financial statements, compliance with government accounting principles, accountability, transparency, and accountability have not been fully implemented optimally in the SIPD system.

Based on the results of the research on the influence of Human Resource Competence, Government Internal Control System, and Government Accounting Standards on the implementation of the Regional Government Information System (SIPD) in the Regional Finance Agency in Tabanan Regency, there are some suggestions that can be given as follows: The Tabanan Regional Finance Agency should continue to improve the competence of Human Resources as the main user of SIPD. Competency improvement can be done through the implementation of continuous technical training, especially related to feature updates and regulatory changes in the SIPD application. Training should not only be socialized but also hands-on training based on the tasks and functions of each field, so that employees are able to operate SIPD optimally and minimize data input errors. For future researchers who are interested in conducting research on topics related to other factors that can affect the implementation of the Local Government Information System, in order to consider other independent variables that have not been tested in this study such as organizational size, user involvement, professionalism of supervisory bodies, socialization, accounting understanding, development training, and individual morality.

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