

Improving the Quality of Financial Reports Through the Implementation of Technology-Based Information Systems in Regional Government Agencies

Wildatun Firdausiyah¹, Prasetyono², Ardi Hamzah³

210221100156@student.trunojoyo.ac.id, prasetyono_akt@trunojoyo.ac.id,

ardi.hamzah@trunojoyo.ac.id

Universitas Trunojoyo Madura

Abstract: This study aims to examine how the Regional Government Information System of the Republic of Indonesia (SIPD RI) can improve the quality of financial reports at the Regional Secretariat of Sumenep Regency. This study is qualitative and uses a descriptive approach. The data collected includes primary and secondary data. Primary data is collected through interviews and observations; secondary data comes from third parties in the form of documents and notes. Data analysis uses an interactive model introduced by Miles and Huberman, which includes data reduction, data presentation, and conclusion. The results of this study indicate that the Regional Government Information System of the Republic of Indonesia (SIPD RI) implemented at the Regional Secretariat of Sumenep Regency significantly impacts the quality of financial reports, especially in the prospects for presenting financial reports. These findings have practical implications for policymakers and government officials interested in financial reporting systems.

Keywords: Financial Report Quality; Information Systems; Information Technology

Introduction

The use of technology-based information systems in government agencies' preparation of financial reports aims to improve the quality of financial reports (Nirwana & Haliah, 2018). This statement is in line with the opinions expressed by (Aldino & Septiano, 2021; Lestari & Dewi, 2020), which states that quality financial reports are critical in decision-making (Goodspeed & Hackel, 2019). The use of technology-based information systems in preparing quality financial reports in government agencies, starting from grouping, categorizing, recording, and processing financial activities to financial reports (Abdullah, 2017), is greatly needed by both internal and external stakeholders (Nugroho & Setyowati, 2019). Users of financial reports need quality reports to support decision-making (Ramadani et al., 2022) so that it can have an impact on increasing the effectiveness, efficiency, and performance of the organization.

The government encourages using technology-based information systems to prepare financial reports at the central and regional levels (Nasution & Nurwani, 2021). The support provided by the government in the use of technology information systems in preparing financial reports can be in the form of

regulations and funding through the DIPA of government agencies (Peraturan Menteri Dalam Negeri No. 70 Tahun 2019). The implementation of technology-based information systems can increase the quantity and quality of financial reporting (Bengang & Astuti, 2023; Chairina & Wehartaty, 2019; Susilawati et al., 2023). Based on several statements above, it can be concluded that the importance of technology information systems in preparing quality financial reports.

However, in reality, many government agencies still need to optimally implement technology-based information systems in preparing financial reports (Indrayani & Widiastuti, 2020). Several factors that cause the suboptimal implementation of technology-based information systems in preparing financial reports are the significant costs used to purchase information systems (Handoko & Sitokdana, 2022), HR capabilities (Amalia et al., 2024; Weli, 2019) and (Eveline, 2016) with the suboptimal use of technology-based information systems in preparing financial reports having an impact on the speed of preparing financial reports (Aswandi, 2018), and also the reliability of financial reports (Oktavianie, 2022).

The Regional Government Information System (SIPD) is an information system currently used by public agencies. Based on Peraturan Menteri Dalam Negeri No. 70 Tahun 2019, the Regional Government Information System (SIPD) is specifically designed to oversee activities related to regional development information and manage financial operations in the context of regional government supervision. This includes various aspects such as planning, budgeting, implementation, administration, accountability, and control, all of which aim to produce accurate and transparent financial reports. The Regional Government Information System (SIPD) was issued in 2019 and confirmed through Peraturan Menteri Dalam Negeri No. 77 Tahun 2020 concerning Technical Guidelines in the Field of Financial Management, which is one form of utilization of information systems by government agencies (Ryas, 2023). In 2023, the Regulation of the Minister of Home Affairs re-issued the latest version of SIPD as SIPD RI, which is a Microservice application that was tested in 2024.

According to Suryanto & Setyadi (2022), there are several SIPD functions in Regional Government agencies, such as national and regional development with a financial database, which facilitates regional financial planning electronically and can simplify the analysis of national and regional data that allows for the assessment of financial planning, performance, and legal products electronically. Using the Regional Government Information System of the Republic of Indonesia (SIPD RI) will make it easier for the government to realize transparent, accountable, effective, and efficient regional financial management so that it can improve the quality of Financial Administration activities (Antika et al., 2020).

The Regional Secretariat of Sumenep Regency is one of the Regional Apparatus Organizations (OPD) that uses the Regional Government Information System of the Republic of Indonesia (SIPD RI) in 2024 in the context of inputting financial reports for SKPD consisting of Budget Realization Report (LRA), Balance Sheet Report, Equity Change Report (LPE), Operational Report (LO), Notes to Financial Statements (CaLK). The implementation of SIPD RI carried

out by the Regional Secretariat of Sumenep Regency aims to increase the efficiency of transaction processes, data entry, time and cost management and ensure accuracy in budget calculations and transparency, which can ultimately support the quality of financial reports of the Regional Secretariat of Sumenep Regency. This study aims to examine how the Regional Government Information System of the Republic of Indonesia (SIPD RI) can improve the quality of financial reports at the Regional Secretariat of Sumenep Regency.

Literature Review

Financial Report Quality

Financial reports provide quality information according to the actual conditions of a company/organization. Financial reports facilitate transparency and allow the public and other stakeholders to assess the level of government accountability (Rachmad et al., 2024). Financial reports are records or documents that detail the financial performance of an organization or company that are used by external parties for decision-making (Oktavia & Sunrowiyati, 2019; Soejono et al., 2020).

High-quality financial reports must provide clear, accurate, and non-misleading information to meet specific objectives (Jasmin et al., 2020). Based on (Standar Akuntansi Pemerintah No. 71 Tahun 2010) the criteria for good financial report quality must present information that is relevant, reliable, comparable, and easy to understand to enable the use of these financial reports in making decisions that are made credible according to the conditions of an organization/company.

Information Systems

Information systems play an essential role in both companies and government agencies, especially in the preparation of financial reports. By utilizing information systems, organizations can ensure the delivery of accurate and reliable information. According to Sallaby & Kanedi (2020) an information system is a system in an organization that connects daily transaction processing, supports managerial functions in organizational activities, and provides reports required by certain external parties.

This is in line with research Rashedi & Dargahi (2019), which states that information systems are systems that produce information for users used to make decisions by stakeholders. An provides benefits to organizations, including humans, hardware, software, communication networks, data sources, and policies and procedures for managing the storage, retrieval, modification, and distribution of information (O'Brien & Marakas, 2010). From the perception above, it can be concluded that the information system is a network of elements that interact with each other with the aim of changing (transmitting) data into useful information for processing, for example, financial transaction data that is being processed to become a financial report.

Information Technology

In line with the development of information technology, people can exchange information with each other to speed up the decision-making process. Information technology is a method of processing data using nonparametric data

format techniques to evaluate data (Zhang & Chen, 2021). Information technology includes processes that begin with data collection and extend to analysis in various forms to gather high-quality insights (Cecep Abdul Cholik, 2021; Siregar & Nasution, 2020).

Information technology allows companies or organizations to process and analyze data efficiently to produce relevant, timely, and accurate information. Research Syairozi et al. (2021), shows that sophisticated technology can improve the ability to manage regional finances and deliver regional financial information to the public. Information technology is a tool for exchanging data and messages without any limitations of space and time (Putri Primawanti & Ali, 2022).

Methods

This study relates to the use of technology in improving the quality of financial reports. This study is qualitative and uses a descriptive approach. Qualitative descriptive research is a method to systematically, factually, and accurately describe various problems found in the field (Tui et al., 2023; Wiksana, 2017). The qualitative descriptive method is used in this study to collect information regarding the implementation of information systems, from inputting financial reports to becoming PPK SKPD financial reports. This research was conducted at the Sumenep Regency Regional Secretariat, precisely in the General Section of the Financial Administration Officer (PPK) of the Sumenep Regency Regional Secretariat. The location of the Sumenep Regency Regional Secretariat was chosen because the Sumenep Regency Regional Secretariat is one of the OPDs that has used a technology-based information system in the process of inputting financial reports starting from TBP shopping transactions and SPJ to becoming PPK SKPD financial reports using the Indonesian Regional Government Information System (SIPD RI).

Primary and secondary data are the data sources used in this study. Primary data were obtained from interviews and observations. Interviews were conducted with accounting assistants, expenditure treasurers, and financial assistants to obtain information related to the input of PPK SKPD financial reports within the scope of the Financial Administration Officer of the Sumenep Regency Regional Secretariat. The author conducted observations by directly carrying out financial report input activities at the Sumenep Regency Regional Secretariat using approved journals. Secondary data were obtained from existing data at the Sumenep Regency Regional Secretariat using TBP shopping documents and SPJ.

The data analysis technique in this study uses an interactive model Mutiani et al. (2020) proposed by Miles and Huberman, with the following specific steps: 1) Data reduction by listening to audio recordings of informant interviews, then summarizing and selecting the information obtained, 2) Data presentation is simplified in providing narrative information, 3) Drawing conclusions, namely making conclusions from the data produced.

In this study, data triangulation techniques were used to obtain data authenticity (Alfansyur & Mariyani, 2020). First, the authenticity of the data should be checked using source triangulation. Source triangulation tests the results of interviews with various sources of informants to obtain data. Second, researchers use time triangulation. Time triangulation is used to compare data obtained from

interviews at different times; for example, interviews were conducted in the morning, afternoon, and evening with sources from various locations. Interviews conducted the next day are conducted in the afternoon and evening, with sources from various locations. In addition, this study also uses technical triangulation, which is a method used to verify information from one source through various techniques.

Results and Discussions

1. Technology-Based Information System at the Regional Secretariat of Sumenep Regency

One part of success in an organization is the existence of correct data and a reliable information system that can be appropriately used as a basis for the planning, budgeting, implementation, administration, accountability, and control processes. However, the problem that often occurs in organizations is that an information system cannot overcome the problems of its implementation, which will then affect the less-than-optimal decision-making in the organization. Therefore, there is a need for a maximum information system that can organize various accounting activities, such as in the process of accurate and transparent financial reporting.

The information system used by the Regional Secretariat of Sumenep Regency in the process of presenting financial reports is currently the Regional Government Information System of the Republic of Indonesia (SIPD RI), SIKDA, and Budget Monitoring. Where each of these systems is interconnected, but the system used every day by the Regional Secretariat of Sumenep Regency is the Regional Government Information System of the Republic of Indonesia (SIPD RI). This is following the presentation of informants at the Regional Secretariat of Sumenep Regency in interviews:

"In the Sumenep Regency Regional Secretariat, improving the quality of its financial reports is done by maximizing existing applications such as SIPD RI, SIKDA, and also Budget Monitoring, but the application that is used every day by the Sumenep Regency Regional Secretariat is SIPD RI (Source: Informant)."

2. The Regional Government Information System of the Republic of Indonesia (SIPD RI) at the Regional Secretariat of Sumenep Regency

SIPD RI is a software designed to assist the Regional Government in increasing effectiveness in the field of regional financial management. SIPD RI describes a comprehensive idea with several integrated features to support the prospect of presenting financial reports. This is following the presentation of informants at the Regional Secretariat of Sumenep Regency:

"The Regional Government Information System of the Republic of Indonesia (SIPD RI) is an application that can help in the prospect of presenting financial reports at the Regional Secretariat of Sumenep Regency because the SIPD RI application already provides financial report features that can later be presented as financial reports (Source: Informant)."

Based on the interview results, the Regional Government Information System of the Republic of Indonesia (SIPD RI) is an integrated information system that can form information in public agencies. SIPD RI in the Regional Secretariat of Sumenep Regency includes Budgeting, Administration, Accounting, and reporting.

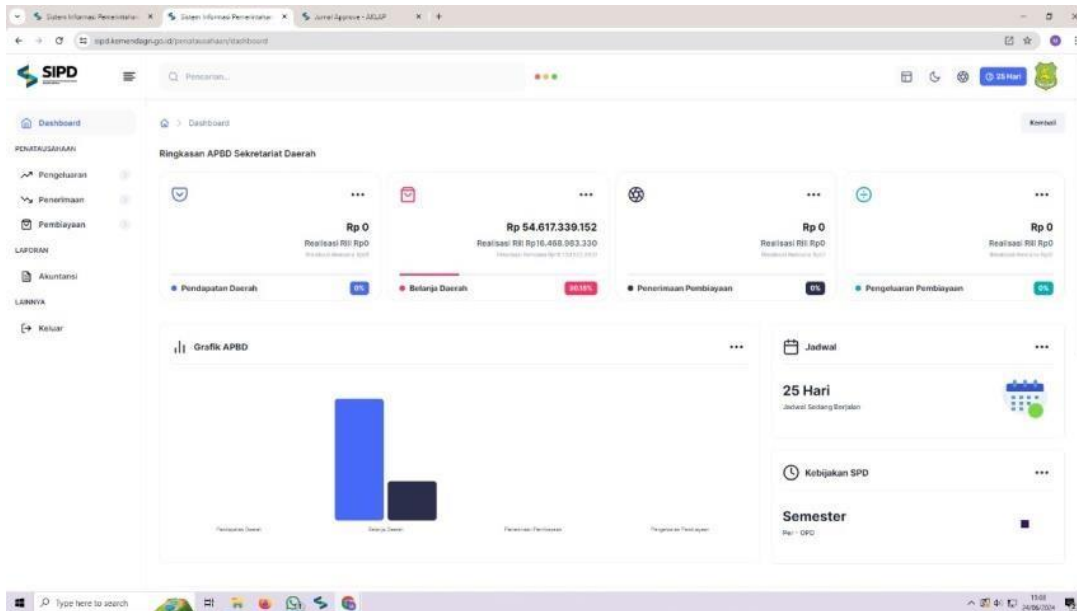
The purpose of implementing SIPD RI in the Regional Secretariat of Sumenep Regency is to comply with Permendagri Number 77 of 2020 and also to increase the effectiveness of the financial report presentation. The Regional Government Information System of the Republic of Indonesia (SIPD RI) at the Regional Secretariat of Sumenep Regency itself has features that are different from those of other OPDs. Through interviews, informants explained:

".....In the Regional Secretariat of Sumenep Regency itself, there are several users because the treatment is different from other OPDs. So, in the Regional Secretariat of Sumenep Regency, there are many users; for example, in the treasurer alone, there are nine sections, different from the Financial Administration Officer too. Well, the account that is directly related to the financial report is only in the Financial Administration Officer's account. In the Financial Administration Officer's account, there is an Expenditure Menu, Income Menu, Financing Menu, and Accounting Menu (Source: Informant). "

From the picture and explanation, it is known that SIPD RI has an Expenditure Menu, Income Menu, Financing Menu, and Accounting Menu. The Regional Secretariat of Sumenep Regency only uses the Expenditure Menu and Accounting Menu because the Regional Secretariat of Sumenep Regency is an SKPD that does not have income and only makes purchases. The Expenditure Menu of SIPD RI at the Regional Secretariat of Sumenep Regency is a menu used to verify/approve the Payment Request Letter (SPP), used to create Minimum Service Standards (SPM), Government Fund Disbursement Letter (SP2D), Deposit Receipt Letter (STS) and Accountability Reporting (LPJ).

Meanwhile, the Receipt Menu contains the process of inputting the Proof of Receipt Letter (STBP), but the Financial Administration Officer (PPK) account itself cannot be accessed. The Financing Menu contains the process for creating a Payment Request Letter (SPP), Minimum Service Standards (SPM), and Government Fund Disbursement Letter (SP2D), but the Financial Administration Officer (PPK) account cannot be accessed either. The Accounting Menu is a menu used by the Financial Administration Officer (PPK) of the Sumenep Regency Regional Secretariat, which is directly related to the financial reporting process. The menu contains non-budget transaction input, general journal, to approve journal, journal book, general ledger, account mutation report, bank subsidiary ledger, balance sheet, and financial report. The financial report consists of the Budget Realization Report (LRA), Balance Sheet Report, Equity Change Report (LPE), Operational Report (LO), Notes to the Financial Statements (CaLK), Prognosis and Budget Realization Report (LRA) per program.

Figure 1. Image of the Indonesian Regional Government Information System (SIPD RI) Menu



Implementing the Accounting Menu at the Sumenep Regency Regional Secretariat can resolve errors when entering financial report data. The data entered in this accounting menu has been matched with the data that already exists in the TBP shopping journal and the SPJ, so it will automatically flow to various types of financial reports, which can then be downloaded and used in decision-making.

3. Presentation of Financial Reports at the Regional Secretariat of Sumenep Regency

In general, financial reports can be interpreted as official documents containing information about the financial performance of an entity, such as a company or organization, in a certain period. The Regional Secretariat of Sumenep Regency uses the Regional Government Information System (SIPD) for financial reporting, concerning the Government Accounting Standards and Permendagri No. 77 of 2020. This ensures that every financial transaction entered into the system automatically produces a financial report. Reliable and high-quality financial reports play an essential role in decision-making activities. For this reason, a technology-based information system is essential for the prospect of presenting financial reports. The informant conveyed this:

".....A technology-based information system can be said to increase the effectiveness in the prospect of presenting financial reports because it can be faster in making financial reports, especially in terms of time and cost; before the presence of the technology-based information system, there were several steps in the prospect of presenting financial reports. This can waste someone's time in vain. With the presence of a technology-based information system, it can facilitate these steps (Source: Informant)".

From the explanation above, this technology-based information system has a good and positive impact not only on the prospects of presenting financial reports but also on the quality of the financial reports themselves and on the speed of making financial reports, especially in terms of time and cost. Therefore, the implementation of a technology-based information system must be carried out in an organization to obtain the effectiveness of the financial report presentation process. If the implementation of a technology-based information system is adequate, it can produce a quality financial report.

4. Flow of Financial Report Presentation of the Regional Secretariat of Sumenep Regency in Using the Regional Government Information System of the Republic of Indonesia (SIPD RI)

There are several procedures in the process of presenting the financial report of the Regional Secretariat of Sumenep Regency using the Regional Government Information System of the Republic of Indonesia (SIPD RI)

- 1) The first stage is to log in to the portal that already exists in the SIPD RI. The user, using the Financial Administration Officer account, enters the SIPD RI username and password to visit the system, a system known for its reliability and security.
- 2) In the second stage, the user opens the SIPD RI application and selects the Accounting Menu to present financial reports.
- 3) In the third stage, select the To Approve Journal. Then, select shopping. After that, select SKPD and the Regional Secretariat. Then, enter the start date and end date in the table available in the SIPD RI.
- 4) In The fourth stage, if you have entered the date, then after that, select the status (not yet approved) and select one of the document types (TBP, SP2D LS, SP2D GU, SP2D TU, and SP2D UP). If there is a transaction, then it is opened. Then, see (action) and match the data that is already in the TBP shopping journal with the SPJ to ensure its accuracy. If it is correct according to the book, then click approve.
- 5) In The fifth stage, after the journal is approved, the data will automatically flow to various types of financial reports so that the data can be downloaded and used for decision-making.

Conclusion

Based on the research, SIPD RI implemented in the Regional Secretariat of Sumenep Regency refers to the Regulation of the Minister of Home Affairs No. 77 of 2020. Thus, the implementation of SIPD RI in the Sumenep Regency Regional Secretariat ensures that the quality of financial reports can be adequately maintained so that they can be used for decision-making.

The type of data applied in this study is still minimal. Therefore, for further research, it is hoped that it can add data and not only focus on one problem so that it can provide a comprehensive picture of the problems of the Regional Government Information System of the Republic of Indonesia (SIPD RI) which is used to improve the quality of financial reports.

References

- Abdullah, M. W. (2017). Pemoderasi Kompetensi Sumber Daya Manusia Terhadap Peningkatan Kualitas Laporan Keuangan Daerah Kabupaten Bone. *Jurnal Ilmiah Akuntansi Peradaban*, 3(2), 45–65.
- Aldino, H. P., & Septiano, R. (2021). Pengaruh Penggunaan Sistem Informasi Akuntansi, Teknologi Informasi, Pengendalian Internal dan Kualitas Sumber daya Manusia Terhadap Kualitas Laporan Keuangan. *Menara Ekonomi*, 2(2), 65–75. <https://doi.org/10.32795/hak.v4i2.4025>
- Alfansyur, A., & Mariyani. (2020). Seni Mengelola Data: Penerapan Triangulasi Teknik, Sumber dan Waktu pada Penelitian Pendidikan Sosial. *HISTORIS: Jurnal Kajian, Penelitian & Pengembangan Pendidikan Sejarah*, 5(2), 146–150.
- Amalia, F. A., Oktavendi, T. W., & Nur, T. (2024). Pelaporan Keuangan Berbasis Excel untuk Meningkatkan Kualitas Informasi Keuangan SMP Muhammadiyah 1 Kota Malang. (*JTEB*) *Jurnal Terapan Ekonomi Dan Bisnis*, 4(1), 17–26.
- Antika, Z., Yunika Murdayanti, & Nasution, H. (2020). Pengaruh Sistem Akuntansi Keuangan Daerah, Aksesibilitas Laporan Keuangan, Dan Pengendalian Internal Terhadap Akuntabilitas Pengelolaan Keuangan Daerah. *Jurnal Ilmiah Wahana Akuntansi*, 15(2), 212–232. <https://doi.org/10.21009/wahana.15.027>
- Aswandi, W. (2018). Pengaruh Kompetensi SDM, Pemanfaatan Teknologi Informasi Akuntansi dan Pengawasan Terhadap Kualitas Laporan Keuangan Sektor Publik (Studi Empiris pada Organisasi Nirlaba di Kota Padang). *Jurnal Akuntansi*, 6(1), 51–66.
- Bengang, K., & Astuti, T. D. (2023). Pengaruh Penerapan Sistem Akuntansi terhadap Kualitas Laporan Keuangan Koperasi Dharma Bakti. *Journal of Education Research*, 4(4), 1991–1998.
- Cecep Abdul Cholik. (2021). Perkembangan Teknologi Informasi / ICT dalam Berbagai Bidang. *Jurnal Fakultas Teknik*, 2(2).
- Chairina, F., & Wehartaty, T. (2019). Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan Pada BPKPD Kota Surabaya. *Jurnal Akuntansi Kontemporer*, 11(1), 31–39. <https://doi.org/10.33508/jako.v11i1.2073>
- Eveline, F. (2016). Pengaruh SAP Berbasis Akrua, Sistem Informasi Akuntansi, Kualitas SDM, pengendalian Internal dan Komitmen Organisasi Terhadap Kualitas Laporan Keuangan di Badan Nasional Penanggulangan Bencana. *Media Riset Akuntansi, Auditing Dan Informasi*, 16(1), 1–14.
- Goodspeed, R., & Hackel, C. (2019). Lessons for developing a planning support system infrastructure: The case of southern California's scenario planning

- model. *Environment and Planning B: Urban Analytics and City Science*, 46(4), 777–796. <https://doi.org/10.1177/2399808317727004>
- Handoko, P. T., & Sitokdana, M. N. N. (2022). Perancangan Arsitektur Sistem Enterprise di PT DATP Digital Menggunakan Enterprise Architecture Planning. *Buletin Poltanesa*, 23(1), 304–313. <https://doi.org/10.51967/tanesa.v23i1.929>
- Indrayani, K. D., & Widiastuti, H. (2020). Pengaruh Penerapan Sistem Akuntansi Keuangan Pemerintah Daerah dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Dengan Kompetensi Sumber daya Manusia Sebagai Variabel Moderasi (Studi Empiris pada Satuan Kerja Perangkat. *Reviuw Akuntansi Dan Bisnis Indonesia*, 4(1).
- Jasmin, D., Ningsih, S., & Pratiwi, D. N. (2020). Pengaruh Penerapan Sistem Akuntansi Keuangan Daerah, Teknologi Informasi dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Sukoharjo. *Prosiding Seminar Nasional*, 1(11), 568–580.
- Lestari, N. L. W. T., & Dewi, N. N. S. R. T. (2020). Pengaruh Pemahaman Akuntansi, Pemanfaatan Sistem Informasi Akuntansi Dan Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan. *KRISNA: Kumpulan Riset Akuntansi*, 11(2), 170–178. <https://doi.org/10.22225/kr.11.2.1435.170-178>
- Mutiani, Abbas, E. W., Syaharuddin, & Susanto, H. (2020). Membangun Komunitas Belajar Melalui Lesson Study Model Transcript Based Learning Analysis. *HISTORIA: Jurnal Pendidik Dan Penelitian Sejarah*, 3(2), 113–122.
- Nasution, M. I., & Nurwani. (2021). Analisis Penerapan Sistem Informasi Pemerintah Daerah (SIPD) Pada Badan Pengelola Keuangan Dan Aset Daerah (BPKAD) Kota Medan. *Jurnal Akuntansi Dan Keuangan*, 9(2), 64. <https://doi.org/10.31000/digibis.v1i1.6947>
- Nirwana, & Haliah. (2018). Determinant factor of the quality of financial statements and performance of the government by adding contextual factors: Personal factor, system/administrative factor. *Asian Journal of Accounting Research*, 3(1), 28–40. <https://doi.org/10.1108/AJAR-06-2018-0014>
- Nugroho, F. A., & Setyowati, W. (2019). Pengaruh Komitmen Organisasional, Sistem Informasi Akuntansi, Dan Peran Audit Internal Terhadap Kualitas Laporan Keuangan. *ECONBANK: Journal of Economics and Banking*, 1(2), 125–134. <https://doi.org/10.35829/econbank.v1i2.45>
- O'Brien, J. A., & Marakas, G. M. (2010). *Management Information System* (10th ed.).
- Oktavia, P. D., & Sunrowiyati, S. (2019). Penerapan SAK ETAP Pada Laporan Keuangan UD. Karya Tunggal. *Jurnal Penelitian Teori Dan Terapan Akuntansi*, 4(1), 16–32.

- Oktavianie, R. (2022). Pengaruh Pemanfaatan Teknologi Informasi Terhadap Keterandalan Laporan Keuangan pada Organisasi Perangkat Daerah Kabupaten Musi Rawas. *Smart Accounting Journal*, 10(2), 29–46.
- Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 70 Tahun 2019 Tentang Sistem Informasi Pemerintahan Daerah.
- Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 77 Tahun 2020 Tentang Pedoman Teknis Pengelolaan Keuangan Daerah.
- Peraturan Pemerintah Republik Indonesia Nomor 71 Tahun 2010 Tentang Standar Akuntansi Pemerintah (SAP).
- Putri Primawanti, E., & Ali, H. (2022). Pengaruh Teknologi Informasi, Sistem Informasi Berbasis Web Dan Knowledge Management Terhadap Kinerja Karyawan (Literature Review Executive Support Sistem (Ess) for Business). *Jurnal Ekonomi Manajemen Sistem Informasi*, 3(3), 267–285. <https://doi.org/10.31933/jemsi.v3i3.818>
- Rachmad, Y. E., Bakri, A. A., Irdiana, S., Waromi, J., & Sinlae, A. A. J. (2024). Analysis of The Influence of Financial Information Systems , Internal Control Systems , and Information Technology on Quality of Financial Reports. *Jurnal Informasi Dan Teknologi*, 6(1), 266–271. <https://doi.org/10.60083/jidt.v6i1.513>
- Ramadani, S., Bakkareng, & Putri, S. Y. A. (2022). Pengaruh Efektivitas Sistem Informasi Akuntansi dan Penggunaan Teknologi Informasi Terhadap Kinerja Individual Dengan Kepuasan Kerja Sebagai Variabel Intervening Pada Bank Nagari Pasaman Barat The Effectiveness Of Accounting Information Systems And Use Of. *Jurnal Riset & Sains Ekonomi*, 1–12.
- Rashedi, H., & Dargahi, T. (2019). How Influence the Accounting Information Systems Quality of Internal Control On Financial Reporting Quality. *JMDMA Journal of Modern Developments in Management and Accounting*, 2(5), 33–45.
- Ryas, M. (2023). *Evaluasi Pemanfaatan Sistem Informasi Pemerintahan Daerah (SIPD) dengan Model CIPP dalam Mewujudkan Good Governance di Kabupaten Aceh Tengah Provinsi Aceh*.
- Sallaby, A. F., & Kanedi, I. (2020). Perancangan Sistem Informasi Jadwal Dokter Menggunakan Framework Codeigniter. *Jurnal Media Infotama*, 16(1). <https://doi.org/10.37676/jmi.v16i1.1121>
- Siregar, L. Y., & Nasution, M. I. P. (2020). Perkembangan Teknologi Infomasi Terhadap Peningkatan Bisnis Online. *HIRARKI Jurnal Ilmiah Manajemen Dan Bisnis*, 2(1), 71–75. <https://doi.org/10.61166/interdisiplin.v1i1.5>
- Soejono, F., Sunarni, T., Kusmawati, Samuel, S., & Angeliana, W. (2020). Pendampingan Usaha: Pentingnya Laporan Keuangan dan Penggunaan Aplikasi Buku Kas untuk Laporan Keuangan. *Logista Jurnal Ilmiah Pengabdian Kepada Masyarakat*, 4(2).

- Suryanto, H. A., & Setyadi, R. (2022). Evaluasi Web Sistem Informasi Pemerintahan Daerah (SIPD) Bappelitbangda Menggunakan Metode System Usability Scale. *Jurnal RESOLUSI : Rekayasa Teknik Informatika Dan Informasi*, 3(2).
- Susilawati, D., Widadi, S., Maurine, R. S., & Polanunu, U. (2023). Application Of Web-Based Archiving Information System (E-Sip) at BPK RI Yogyakarta. *E3S Web of Conferences*, 07007.
- Syairozi, M. I., Pambudy, A. P., & Yaskun, M. (2021). Analisis Penerapan Good Governance Alam Sistem Informasi Keuangan Daerah. *Prosiding Seminar Nasional Penelitian Dan Pengabdian 2021*.
- Tui, F. P., Ilato, R., Isa, R., Abdussamad, J., Bobihu, A., & Hunaini, M. (2023). Peran Pemerintah Dalam Pengembangan Potensi Pariwisata Di Kawasan Pesisir Kabupaten Bone Bolango. *Publik: Jurnal Manajemen Sumber Daya Manusia, Administrasi Dan Pelayanan Publik*, 10(1), 332–342. <https://doi.org/10.37606/publik.v10i1.682>
- Weli. (2019). Karakteristik Usaha Kecil Menengah dan Penerapan Sistem Informasi Akuntansi serta Sistem Pengendalian Internal UKM di Jakarta Timur. *Jurnal Akuntansi Berkelanjutan Indonesia*, 2(3), 274–297.
- Wiksana, W. A. (2017). Studi Deskriptif Kualitatif tentang Hambatan Komunikasi Fotografer dan Model dalam Proses Pemotretan. *Mediator: Jurnal Komunikasi*, 10(1), 121–131. <https://doi.org/10.29313/mediator.v10i1.2661>
- Zhang, X., & Chen, H. (2021). Green Agricultural Development Based on Information Communication Technology and the Panel Space Measurement Model. *Sustainability (Switzerland)*, 13(3), 1–16. <https://doi.org/10.3390/su13031147>