

Optimizing Regional Financial Performance: The Role of Human Resource and Budget Quality Through the Regional Government Information System (SIPD)

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ABSTRACT

This study aims to examine the influence of the quality of human resources and budget quality on regional financial performance, with the Regional Government Information System (SIPD) as a mediating variable. The novelty in this research is the use of SIPD as mediating variable to optimizing regional financial performance. SIPD is something new in this study because this variable has never been used by previous researchers. This type of research is correlational with the population of all employees in the Pekalongan City Government environment. The sample is determined randomly. Purposive sampling, specifically targeting employees who work in the planning, evaluation, and finance sub-sections of each OPD, resulted in 80 respondents. Data were collected through questionnaires and analyzed using path analysis techniques. The results of the study indicate that both the quality of human resources and the quality of the budget have a positive and significant effect on the implementation of SIPD and regional financial performance. In addition, SIPD has also been proven to have a positive and significant effect on regional financial performance. Other findings from the mediation analysis indicate that SIPD can mediate the relationship between the quality of human resources and the quality of the budget with regional financial performance.

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Statement

1. Introduction

Regional financial performance is one of the measures to assess the effectiveness of regional government financial management. This performance not only shows the region's ability to manage available resources but also has a direct impact on the quality of public services and the achievement of regional development goals. According to Mardiasmo (2018), regional government financial performance is measured to improve regional government performance, help allocate resources and decision-making, realize public accountability, and improve institutional communication. Regional government financial performance is carried out through financial ratio analysis, one of them is the spending efficiency ratio which compares the realization with the APBD Budget.

Referring to data from the Directorate General of Regional Financial Development as of April 30, 2025, the realization of APBD 2025 has reached IDR 214.88 trillion or 15.44% while when compared to the same period in 2024, the realization regional spending was recorded at IDR 212.46 trillion or 16.32%. Although it increased nominally, but the percentage of realization regional spending 2025 is decreased.

Regional financial management be an important part in achieving regional financial performance, so it is necessary to implement an information system to support the fulfillment of data and information. As a form of implementing digital transformation in regional financial management, the central government requires regional governments to utilize the Regional Government Information System of the Republic of Indonesia (SIPD-RI). The importance of this is expressed in the Circular of the Secretary General of the Ministry of Home Affairs Number 600.54/48/SJ of 2023, which states that starting in the 2024 budget year, all regional governments must manage their finances in an integrated manner with one platform, namely SIPD-RI. This system covers the entire financial management cycle, from planning, budgeting, and administration, until reporting and accountability.

The implementation of information systems has become an important element in supporting governance that has a strategic role in increasing transparency, accountability, and speed of decision-making processes. This is in line with Government Regulation of the Republic of Indonesia Number 12 of 2019 about Regional Financial Management, which emphasizes the importance of orderly, efficient, economical, effective, transparent, and responsible financial management.

Regional financial performance is greatly influenced by the quality of information from the system. A good information system can provide accurate, timely, and easily accessible data, so it can helping regional governments to planning and budgeting rationally and controlling in real time.

The implementation of SIPD as an integrated system still has various challenges, start from technical constraints such as system bugs and slow access and helpdesk until infrastructure support is inadequate. This can potentially reduce the effectiveness of SIPD in carrying out its role as a supporter of financial management. In addition, the lack of training and readiness of human resources to run the new system is also an obstacle to the maximum utilization of SIPD.

The quality of human resources is the main basis for implementing the entire process of regional financial management. Competent, professional, and highly integrity State Civil Apparatus (ASN) can manage the budget efficiently, transparently, and accountable. In government, employee turnover often occurs, but the existing phenomenon is employee turnover without any development of capabilities so that it can create human resources who are not ready to carry out strategic tasks, thus hampering budget management and reducing regional financial performance.

In addition, the quality of the budget which includes appropriate, realistic, and performance-focused budget planning will determine how effectively regional government programs and activities can be implemented to produce maximum output. Budget quality in many local governments faces various problems. The budget is prepared without considering the desired results (output/outcome) which causes large expenditures but does not have a significant impact on community welfare. The budget that is prepared does not have a standardized nominal, so there is inconsistency.

The presence of SIPD will improve the quality of human resources and the quality of regional budgets because of the standardization system, providing pressure for human resources to learn and adapt. In addition, the quality of the budget is also better because there is increased transparency and accountability so that there is synergy between planning and budgeting. This indicates that the use of

SIPD can improve the quality of human resources and the quality of the budget which has an impact on improving regional financial performance.

Research conducted by Rahimi (2023) stated that the Regional Government Information System (SIPD) has a positive and significant effect on regional financial performance. Masrufi et al. (2025) in their research explained that the use of regional government information systems has a positive and significant effect on regional financial management which has an impact on regional financial performance. The results differ from the research of Ardelia et al. (2024) which shows that the information system has a positive and insignificant effect on financial performance.

According to Siregar (2019) in his research, he explained that the quality of human resources has a significant positive effect on regional financial performance. In line with the research results of Riawan (2016), Hasan et al. (2022) explain that there is a positive and significant direct influence between the quality of human resources on regional financial performance, the better the quality of human resources, the better the regional financial performance. This finding is in contrast to the research results of Anjasa (2023) which states that the quality of human resources has a positive but insignificant effect on financial performance.

The findings obtained from Azmi (2024) are that budget quality has a positive and significant effect on the financial performance of local governments. Budget planning has a significant impact on the financial performance of local governments (Wahyuni et al., 2022). It is different from the research of Yusron et al. (2023) which shows that budget quality has a positive but insignificant effect on financial performance.

Hasan et al. (2022) showed the results of their research that the quality of human resources and budget quality have a positive and significant effect on regional management information systems and testing the indirect effect on regional financial performance also showed the same results. Different results were explained by Siregar (2019) who explained that the quality of human resources and budget quality had a positive but insignificant effect on regional financial performance through regional management information systems.

Based on the phenomenon gap and research gap, it is important to study in depth how SIPD-RI mediates the relationship between the quality of human resources and budget quality on regional financial performance, so that its implementation can continue to be improved and truly have a positive impact on regional financial governance.

2. Literature Review

Public Management Theory

Public management is a science that studies the governance of public organizations in order to be able to realize public interests with an effective, efficient, and accountable approach. In general, the main goal of public management is to realize good governance. According to Denhardt & Denhardt (2003), public management is the application of management principles in the context of public organizations that prioritize democratic values and public services. Public management is used to design public administration programs, organizational restructuring, establishing policies and managerial planning, resource allocation, budgeting system, financial management, human resource management, and program evaluation (Yudhiantara, 2021).

Regional Financial Statement

According to Presidential Regulation of the Republic of Indonesia Number 29 of 2014 tentang concerning Accountability of Government Agency Performance, Performance is the output/result of

activities/programs that have been or are to be achieved about the use of the budget with measurable quantity and quality. Regional financial performance is a description of how well the regional government manages its finances both in terms of planning, implementation, supervision, and accountability of the regional budget. The goal is to see the effectiveness, efficiency, transparency, and accountability of regional financial management in order to support the achievement of regional development goals. Financial performance is influenced by several factors, including fiscal capacity, level of dependency on central transfer funds, quality of budget planning, and the capabilities of regional financial management human resources (Syamsi, 2018).

Human Resource Quality

Quality human resources have an important role in good regional financial management that will support the success of regional government administration. The existence of quality human resources is a valuable asset in an organization. According to Sedarmayanti (2017), the quality of human resources is determined by the level of education, experience, skills, and technical and managerial competencies possessed by government officials. High-quality human resources enable the planning, budgeting, and financial reporting processes to be carried out with more accountability and efficiency.

Based on research conducted by Hasan et al. (2022), Saifudin & Munari (2023) Rahimi (2023) said that the quality of human resources has a significant positive effect on regional financial performance. Educational background, work experience, and education and training are important factors in improving regional financial performance both economically, effectively, and efficiently (Riawan, 2016). In addition, Hasan et al. (2022), Nova (2024), revealed that good quality human resources also have a significant positive effect on the effectiveness of the implementation of regional government information systems. Based on the description above, the hypothesis formulated is:

- H₁ : The quality of human resources has a significant positive effect on regional financial performance.
- H₂ : The quality of human resources has a significant positive effect on regional government information system.

Budget Quality

Mardiasmo (2018:61) explains that a budget is a financial plan of an organization, both in the form of income and expenditure to be achieved in a certain period. The budget has a very crucial role in the Regional Government because the budget affects the performance of the government related to the tasks of the government in providing services to the community. The quality of the budget can be seen from the benefits generated and provided by an activity/program for the community as a public service.

The research results Hasan et al. (2022), Rahimi (2023) prove that budget quality has a significant positive effect on financial performance. The higher budget quality will increase the regional financial performance (Siregar, 2019). The current budget preparation uses a regional government information system. Good budget quality will reflect the successful implementation of the system so that budget quality has a significant positive effect on the regional management information system (Hasan et al., 2022). Based on the description above, the hypothesis formulated is:

- H₃ : Budget quality has a significant positive effect on regional financial performance.
- H₄ : Budget quality has a significant positive effect on regional government information system.

Regional Government Information System (SIPD)

The government needs a system that can support the management of regional government and can present other government information comprehensively, especially related to the regional financial position. The Regional Government Information System (SIPD) is an innovation introduced by the Ministry of Home Affairs and regulated by the Regulation of the Minister of Home Affairs Number 70 of 2019. SIPD is an information system that contains a regional development planning system, regional finance, and reporting of regional government performance and evaluation which is organized nationally. SIPD integrates the entire process from planning, budgeting, and implementation, to evaluation and reporting of regional development. SIPD enables efficient use of regional government budgets in the development of the Electronic-Based Government System (SPBE), especially in the fields of planning, finance, and reporting.

Based on Hakim (2024) reseach explained that the implementation of SIPD provides a significant contribution to improving regional financial performance. Using SIPD has a significant positive effect on regional financial management (Masrufi et al., 2025). The existence of a good information system is able to mediate the influence of human resource quality and budget quality on regional financial performance (Hasan et al., 2022). Based on the description above, the hypothesis formulated is:

- H₅ : Regional government information system has a significant positive effect on regional financial performance.
- H₆ : Regional government information systems mediate the influence of human resource quality on regional financial performance.
- H₇ : Regional government information systems mediate the influence of budget quality on regional financial performance.

3. Method, Data, and Analysis

This type of research is correlational research that aims to measure and analyze the relationship between two or more variables. The population in this study includes all Regional Apparatus Organizations (OPD) of Pekalongan City consisting of 80 OPDs. The determination of the sample in this study uses non-probability sampling through technique purposive sampling namely employees who work in the planning, evaluation, and finance sub-section and each regional apparatus organizations has 1 employee in this field. Thus, the total sample in this study amounted to 80 respondents. Data collection was carried out by distributing questionnaires using a Likert scale questionnaire.

This study uses an independent variable, there are quality of human resources (X_1) and budget quality (X_2). The dependent variable is regional financial performance (Y) and regional government information system as mediating variable (Z).

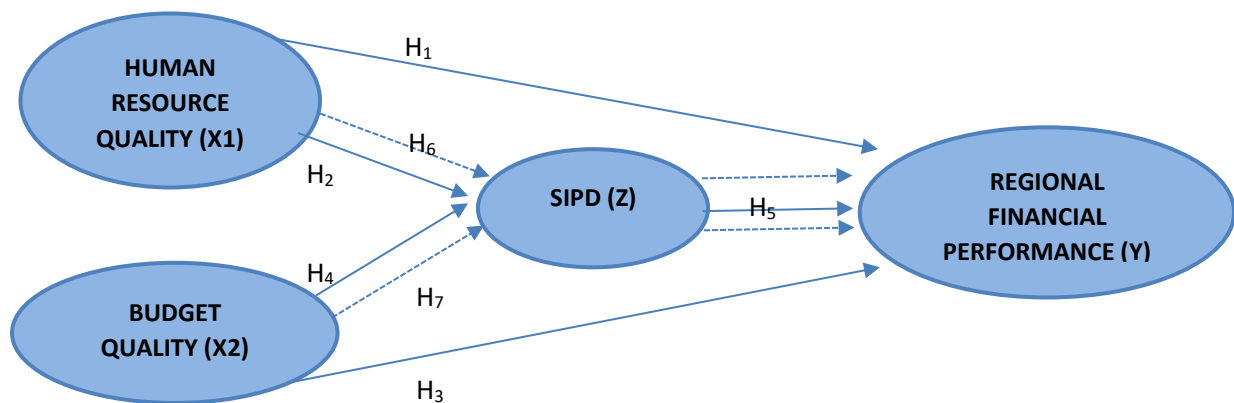
Tabel 1. Operational Definition of Variables

Variable	Indicator	Source
Human Resource Quality	1. Knowledge and skill	Ruky (2016)
	2. Education	
	3. Work Experience	
	4. Work Motivation	
Budget Quality	1. Budget planning	Regulation of the Director General of Treasury Number: Per-5/PB/2024 Concerning Technical Instructions for the Assessment of Performance Indicators for the Implementation of the Ministry of State/Institution Budget
	2. Budget implementation	
	3. Result of budget implementation	

Variable	Indicator	Source
Regional Government Information System (SIPD)	1. Integration 2. Flexibility 3. Reliability 4. Response time 5. Ease of use	Delone dan McLean (2003)
Regional Financial Performance	1. Inputs 2. Process 3. Output 4. Outcome 5. Benefit 6. Impact	Mahsun (2017)

The analysis technique used in this study is a structural Equation Model (SEM) based on partial Least Square (PLS) using SmartPLS 4.0 software. SmartPLS analysis consists of two sub-models, namely the measurement model or outer model, and the structural model or inner model. The research model is presented in Figure 1:

Figure 1. Reseach Model



The following is an equation that describes this research model:

- Equation I : $Z = P_1X_1 + P_2X_2 + e_1$
- Equation II : $Y = P_1X_1 + P_2X_2 + P_3Z + e_2$

Information:

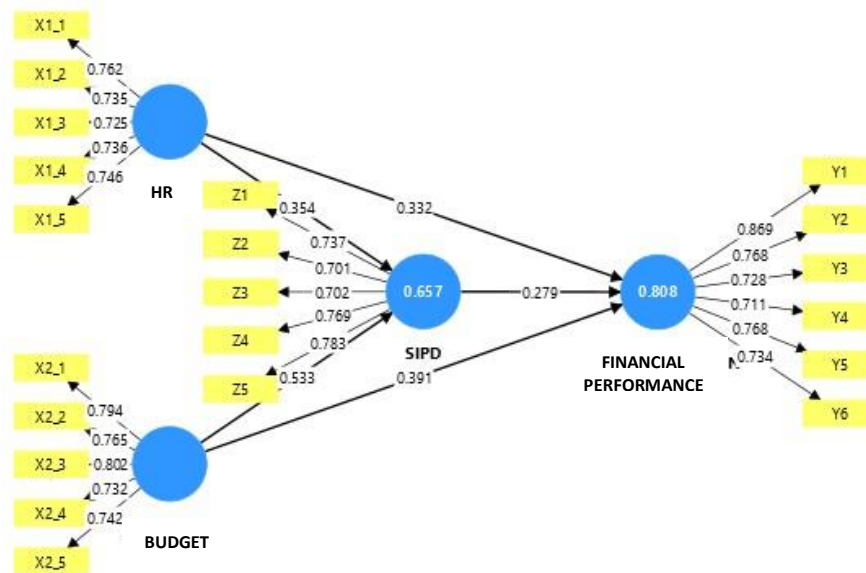
- Z = Regional Government Information System (SIPD)
- Y = Regional Financial Performance
- X₁ = Human Resource Quality
- X₂ = Budget Quality
- P = Regression Quality
- e = Error Term

4. Result and Discussion

Outer Model

Yuhana et al. (2024) stated that the outer model defines how each indicator block relates to its latent variables. There are three criteria used to assess the outer model in data analysis techniques using SmartPLS, namely Convergent Validity, Discriminant Validity, or Average Variance Extracted (AVE), while construct Reliability is measured using composite Reliability and Cronbach alpha.

Figure 2. Outer Model



Data Instrument Test

Convergent validity can be seen based on the value loading factor on each variable, with a correlation value of more than 0.7, it will be declared valid. From the tests that have been carried out, the results obtained are outer loading on each indicator of the research variables, namely above 0.7, so it can be concluded that all indicators are declared valid for use in research or has fulfilled convergent validity. Discriminant validity looks at the extent to which a construct differ from another construct, namely by comparing the results of the values. Cross-loading with other variables. Based on the test results, it is known that each indicator in the research variable has a value cross-loading greater than the value cross-loading on other variables, so it can be stated that the indicators in this study have discriminant validity which is good at compiling its variables. In addition, Average Variant Extracted (AVE) can also be used to test discriminant validity, the AVE value of each variable is > 0.5.

Table 2. Average Variant Extracted (AVE)

Variable	AVE	Information
Human Resource Quality	0,549	Valid
Budget Quality	0,589	Valid
SIPD	0,546	Valid
Regional Financial Performance	0,585	Valid

Source: Primary data processing results, 2025

Based on the analysis results in Table 2 above, it can be seen that the value Average Variant Extracted (AVE) of each variable in this study is greater than 0.5. This shows that each variable has discriminant validity which is good.

Reliability Test

Composite reliability is a reliability test to measure the consistency of the questionnaire which is an indicator of a variable or construct. Cronbach Alpha is a benchmark to describe the correlation between the scale created with all existing variable scales. The instrument is said to be reliable if it has Cronbach Alpha > 0.60 and the rho c value > 0,70.

Table 3. Composite Reliability

Variable	Cronbach's Alpha	Composite reliability (ρ_c)	Information
Human Resource Quality	0,795	0,859	Reliable
Budget Quality	0,826	0,877	Reliable
SIPD	0,793	0,857	Reliable
Regional Financial Performance	0,857	0,894	Reliable

Source: Primary data processing results, 2025

Based on the analysis results in Table 3, it is known that the value composite reliability on each variable > 0.7 and the Cronbach's Alpha value on each variable > 0.6 indicates that the four variables are realistic or have a high level of reliability.

Multicollinearity Test

The multicollinearity test in this study will be carried out by looking at the magnitude of the value. Variance Inflation Factor (VIF). If the VIF values <10, then the model does not show symptoms of multicollinearity. The results of the multicollinearity test in this study can be seen in the following table:

Table 5. Collinierity Statistic (VIF)

Variable	VIF	Information
Human Resource Quality => Regional Financial Performance	2,114	Non multicollinearity
Budget Quality => Regional Financial Performance	2,579	Non multicollinearity
Human Resource Quality => SIPD	1,750	Non multicollinearity
Budget Quality => SIPD	1,750	Non multicollinearity
SIPD => Regional Financial Performance	2,912	Non multicollinearity

Source: Primary data processing results, 2025

Based on the results of the multicollinearity test in Table 5, it is known that each variable has a VIF value <10, so it does not violate the multicollinearity test.

Inner Model

Table 6. R-Square Test

Variable	R-square	R-square adjusted
SIPD	0,657	0,648
Regional Financial Performance	0,808	0,801

Source: Primary data processing results, 2025

Based on Table 6, it can be seen that the influence of information systems on job satisfaction is 0.388 or 38%. While the influence of information systems and competence on performance is 0.698 or 69.8%.

The calculation of the Q-Square value is as follows:

$$\begin{aligned}
 \text{Q-Square} &= 1 - [(1 - R^2) \times (1 - R^2)] \\
 &= 1 - [(1 - 0,648) \times (1 - 0,801)] \\
 &= 1 - (0,352 \times 0,199) \\
 &= 1 - 0,070 \\
 &= 0,930 = 93\%
 \end{aligned}$$

Based on the calculation results above, the Q-Square value is 0.930. This shows that the magnitude of the diversity of research data that can be explained by the research model is 93.0%.

While the remaining 7.0% is explained by other factors outside this research model. Thus, from these results, this research model can be stated to have goodness of fit which is good.

Hypothesis Testing

Table 7. Path Coefficient

Variable	Original sample (O)	p-value	Information
Human Resource Quality => Regional Financial Performance	0,332	0,001	Significant
Human Resource Quality => SIPD	0,354	0,000	Significant
Budget Quality => Regional Financial Performance	0,391	0,000	Significant
Budget Quality => SIPD	0,533	0,000	Significant
SIPD => Regional Financial Performance	0,279	0,001	Significant

Source: Primary data processing results, 2025

Table 8. Indirects Effect

Variable	Original sample (O)	p-value	Information
Human Resource Quality -> SIPD -> Regional Financial Performance	0,099	0,014	Significant
Budget Quality -> SIPD -> Regional Financial Performance	0,149	0,002	Significant

Source: Primary data processing results, 2025

Discussion

The Influence of Human Resources Quality on Regional Financial Performance

Based on the research results, the value obtained a p-value of 0.001 or less than 0.05. This shows a significant positive influence between the quality of human resources on regional financial performance. This shows the importance of human resource quality in improving regional financial performance. Competent, experienced human resources who understand regulations and have high integrity will be able to manage finances well. The results of this study are in line with the research of Siregar (2019), Hasan et al. (2022), Rais et al. (2022), Saifudin & Munari (2023), Yusron et al. (2023) which shows that human resource quality has a positive and significant effect on regional financial performance.

The Influence of Human Resources Quality on Regional Government Information Systems

The test results obtained a p-value of 0.000 or less than 0.05, which indicates that the quality of human resources has a positive and significant effect on the regional government information system. Human resources are a factor in the effectiveness of SIPD implementation. High-quality human resources in terms of technical competence, understanding of regulations, and adaptation to technology will affect the success of system implementation in the planning, budgeting, and reporting processes. Improving the quality of human resources will support the digitalization of regional government governance. The results of this study are in line with research conducted by Hasan et al. (2022), Wibowo & Ali (2024), Nova (2024) which explains that the quality of human resources has a

positive and significant effect on regional financial information systems. The better the quality of human resources, the easier it will be to adapt to the information system used.

The Influence of Budget Quality on Regional Financial Performance

Based on the test results, the value shows p-value of 0.000 or less than 0.05. This study shows that budget quality has a positive and significant effect on regional financial performance. The budget is a strategic instrument for managing finances. Good budget quality can be seen from planning, and implementation to the results achieved. A high-quality budget can increase the effectiveness of spending and optimize regional income which has a direct impact on regional financial performance. The results of this study are in line with research conducted by Siregar (2019), Wahyuni et al. (2022), Rahimi (2023), Anjasa (2023), Azmi (2024) explaining that budget quality has a positive and significant effect on regional financial performance. The better the budgeting process, the better financial performance will be achieved (Hasan et al., 2022).

The Influence of Budget Quality on Regional Government Information Systems

The test results obtained a value p-value of 0.000 or less than 0.05 which explains that budget quality has a positive and significant effect on the local government information system. This condition shows that a budget that is prepared properly, structured, and in accordance with regulations will facilitate data integration and increase the accuracy of information so that SIPD can carry out its role as a medium in decision-making. Budget quality greatly affects the effectiveness and success of SIPD use. This finding is supported by research by Hasan et al. (2022), Samsa (2022) that budget quality has a positive and significant impact on the local government information system. The higher the quality of the budget prepared by the planning, evaluation, and finance divisions, the better the implementation of the local government information system (Tumija & Ramadhan, 2023).

The Influence of Regional Government Information Systems on Regional Financial Performance

The test results obtained a value p-value of 0.001 or less than 0.05, which indicates that SIPD has a positive and significant effect on regional financial performance. SIPD acts as an integrated system to encourage improvements in regional financial performance by strengthening the regional financial management system efficiently and accountability. The results of the study are reinforced by research by Rahimi (2023), Raharjo (2024), Hakim (2024) which explains that the implementation of SIPD has a significant positive effect on improving regional financial performance. SIPD can be used to monitor and evaluate finances and present information in real-time, thus making a major contribution to improving regional financial management and performance (Masrufi et al., 2025).

The Influence of Regional Government Information Systems in Mediating the Influence of Human Resource Quality on Regional Financial Performance

From the test results, the value obtained is the p-value of 0.014 or less than 0.05, which indicates that the regional government information system is able to mediate the influence of HR quality on regional financial performance. HR quality is key in regional financial management. However, the influence of HR quality on regional financial performance is not always optimal without structured and integrated tools. SIPD plays a role in improving HR quality such as work efficiency, data accuracy, budget transparency, and reporting consistency. This greatly supports the improvement of regional financial performance. The results of this study are in line with research conducted by Hasan et al. (2022), Samsa (2022), Andi (2024) which states that the regional financial information system can

mediate HR quality on regional financial performance. Competent HR alone is not enough to improve financial performance and the quality of financial reports so it must be facilitated by information system-based technology (Rizka et al., 2021).

The Influence of Regional Government Information Systems in Mediating the Influence of Budget Quality on Regional Financial Performance

The test results obtained a p-value of 0.002 or less than 0.05, which shows that the regional government information system has been proven to mediate the influence of budget quality on regional financial performance. The better the quality of the regional government information system used to prepare the budget to report has an impact on improving regional financial performance. These results are in line with research conducted by Siamsa (2022), Hasan et al. (2022), Andi (2024) which shows that budget quality on regional financial performance through the regional management information system has a positive and significant effect, on the better the quality of the budget will provide results on the regional management information system that has an impact on financial performance.

5. Conclusion and Suggestion

The results of this study can conclude that the quality of human resources has a significant positive effect on regional financial performance and regional government information systems. Budget quality also has a significant positive effect on regional financial performance and regional government information systems. Regional government information systems have a significant positive effect on regional financial performance. Regional government information systems are able to mediate the influence of human resource quality and budget quality on regional financial performance.

For the Central Government to be able to improve the quality and complete the features needed in SIPD. Regional governments should be able to improve the quality of human resources through education and training so that they can operate SIPD well in the planning, budgeting, and reporting processes in order to improve the financial performance of their regions.

This study still has limitations, so it is recommended for further researchers to develop it by adding other variables that have the potential to affect regional financial performance. In addition, further research can use comparative regional analysis by expanding the scope of the research area such as in several local governments in order to obtain the number of respondents who have diverse characteristics so that the results are more representative.

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