

Satrio Satrio

(2) Analysis of SIPD-RI Implementation on Financial Report Quality with Accountability as an Intervening Variable

-  Prodi Akuntansi
-  Fak. Ekonomi & Bisnis
-  LLDIKTI IX Turnitin Consortium Part III

Document Details

Submission ID

trn:oid:::1:3551776928

Submission Date

Apr 27, 2026, 11:05 AM GMT+7

Download Date

Apr 27, 2026, 11:07 AM GMT+7

File Name

Satrio_submit_221130067_akuntansi_-_Satrio.pdf

File Size

415.8 KB

15 Pages

6,836 Words

41,977 Characters

19% Overall Similarity

The combined total of all matches, including overlapping sources, for each database.

Filtered from the Report

- Bibliography
- Quoted Text
- Small Matches (less than 12 words)

Match Groups

-  **56 Not Cited or Quoted 17%**
Matches with neither in-text citation nor quotation marks
-  **8 Missing Quotations 2%**
Matches that are still very similar to source material
-  **0 Missing Citation 0%**
Matches that have quotation marks, but no in-text citation
-  **0 Cited and Quoted 0%**
Matches with in-text citation present, but no quotation marks

Top Sources

- 15%  Internet sources
- 7%  Publications
- 9%  Submitted works (Student Papers)

Integrity Flags

0 Integrity Flags for Review

No suspicious text manipulations found.

Our system's algorithms look deeply at a document for any inconsistencies that would set it apart from a normal submission. If we notice something strange, we flag it for you to review.

A Flag is not necessarily an indicator of a problem. However, we'd recommend you focus your attention there for further review.

Match Groups

- 56 Not Cited or Quoted** 17%
Matches with neither in-text citation nor quotation marks
- 8 Missing Quotations** 2%
Matches that are still very similar to source material
- 0 Missing Citation** 0%
Matches that have quotation marks, but no in-text citation
- 0 Cited and Quoted** 0%
Matches with in-text citation present, but no quotation marks

Top Sources

- 15% Internet sources
- 7% Publications
- 9% Submitted works (Student Papers)

Top Sources

The sources with the highest number of matches within the submission. Overlapping sources will not be displayed.

1	Internet	ejournal.uika-bogor.ac.id	3%
2	Student papers	LL Dikti IX Turnitin Consortium	3%
3	Publication	Dwi Febri S, Sri Rahayu, Wiralestari. "Pengaruh Penerapan SAP, Kompetensi SDM...	1%
4	Internet	conference.trunojoyo.ac.id	1%
5	Internet	jas.umsida.ac.id	<1%
6	Internet	journalkeberlanjutan.com	<1%
7	Internet	newinera.com	<1%
8	Internet	ijerfa.afdifaljournal.com	<1%
9	Internet	www.atlantis-press.com	<1%
10	Publication	Anik Yuesti, I Made Dwi Adnyana, I Gusti Ayu Asri Pramesti. "Management inform...	<1%

11	Internet	liardjournals.org	<1%
12	Internet	jurnal.ceredindonesia.or.id	<1%
13	Internet	wsj.westsciences.com	<1%
14	Internet	jurnal.risetilmiah.ac.id	<1%
15	Internet	jurnal.uwp.ac.id	<1%
16	Student papers	Kampala International University	<1%
17	Publication	Ni Made Wanda Diajeng Sujana, Putu Kepramareni, I Putu Mega Juli Semara Putr...	<1%
18	Internet	ejournal.pkmpi.org	<1%
19	Publication	Ayu Nike Retnowati, Salsabila Hafizhah, Okta Eka Putra. "Understanding Employe...	<1%
20	Student papers	Heritage Christian College	<1%
21	Publication	Desriani Hadi, Einde Evana, Fajar Gustiawaty Dewi. "Audit Findings, Follow-Up, an...	<1%
22	Internet	garuda.kemdikbud.go.id	<1%
23	Internet	jurnalmandiri.com	<1%
24	Internet	www.scribd.com	<1%

25	Publication	Dwi Suhartini, Ria Sandra Alimbudiono, Tri Kartika Pertiwi, Deshinta Arrova Dewi....	<1%
26	Publication	Fuad, Rio Rama Baskara. "Managing State Finances Amid Globalization; Challeng...	<1%
27	Internet	jurnal.ibik.ac.id	<1%
28	Internet	jurnal.untagsmg.ac.id	<1%
29	Publication	Indra Indra. "THE EFFECT OF HUMAN RESOURCES AND INFORMATION TECHNOLO...	<1%
30	Student papers	Quest International University	<1%
31	Internet	cahaya-ic.com	<1%
32	Internet	eprints.ipdn.ac.id	<1%
33	Internet	ilomata.org	<1%
34	Internet	iris.unimore.it	<1%
35	Student papers	Kwame Nkrumah University of Science and Technology	<1%
36	Internet	e-journals.unmul.ac.id	<1%
37	Internet	jonedu.org	<1%
38	Internet	jurnal.polines.ac.id	<1%

39 Internet

pcijournal.org

<1%

40 Internet

www.researchsquare.com

<1%

Analysis of SIPD-RI Implementation on Financial Report Quality with Accountability as an Intervening Variable

Satrio¹, Halim Usman², Rifqa Ayu Dasila³

^{1,2,3} Development Of Accounting, Universitas Muhammadiyah Palopo, Palopo City, South Sulawesi 91911, Indonesian.

satrioty0303@gmail.com, halim_accountinglecturer@umpalopo.ac.id, rifqaayudasila@umpalopo.ac.id

ABSTRACT

This study aims to analyze the direct and indirect influence of the implementation of the Regional Government Information System of the Republic of Indonesia (SIPD-RI) on the quality of financial reports, with accountability as an intervening variable, in the Palopo City Regional Government. This research uses a quantitative approach with a survey method applied to 157 respondents who are local government officials involved in financial management and reporting. Data was collected through questionnaires and analyzed using path analysis to test the causal relationships between the research variables. The research results indicate that the implementation of SIPD-RI directly and significantly affects the quality of financial reports and accountability. Accountability was also proven to significantly influence the quality of financial reports and to mediate the effect of SIPD-RI implementation on the quality of financial reports. This finding confirms the importance of strengthening infrastructure, training, and management commitment in supporting the optimization of SIPD-RI and accountability to improve the quality of regional financial reports. This research contributes to the development of more transparent, accountable, and high-quality local financial governance, and serves as a reference for local governments and subsequent researchers in optimizing the implementation of SIPD-RI

Keywords: SIPD-RI, accountability, quality of financial reports, path analysis.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh langsung dan tidak langsung implementasi Sistem Informasi Pemerintahan Daerah Republik Indonesia (SIPD-RI) terhadap kualitas laporan keuangan dengan akuntabilitas sebagai variabel intervening pada Pemerintah Daerah Kota Palopo. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei terhadap 157 responden yang merupakan aparatur pemerintah daerah yang terlibat dalam pengelolaan dan pelaporan keuangan. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan analisis jalur (path analysis) untuk menguji hubungan kausal antara variabel-variabel penelitian. Hasil penelitian menunjukkan bahwa implementasi SIPD-RI berpengaruh langsung dan signifikan terhadap kualitas laporan keuangan dan akuntabilitas. Akuntabilitas juga terbukti berpengaruh signifikan terhadap kualitas laporan keuangan, serta memediasi pengaruh implementasi SIPD-RI terhadap kualitas laporan keuangan. Temuan ini menegaskan pentingnya penguatan infrastruktur, pelatihan, dan komitmen manajemen dalam mendukung optimalisasi SIPD-RI dan akuntabilitas untuk meningkatkan kualitas laporan keuangan daerah. Penelitian ini memberikan kontribusi bagi pengembangan tata kelola keuangan daerah yang lebih transparan, akuntabel, dan berkualitas, serta menjadi referensi bagi pemerintah daerah dan peneliti selanjutnya dalam mengoptimalkan implementasi SIPD-RI.

Kata kunci: SIPD-RI, akuntabilitas, kualitas laporan keuangan, analisis jalur.

Corresponding author: satrioty0303@gmail.com

How to cite this article:

History of Article: Received: mm yyyy. Revision: mm yyyy. Published: mm yyyy.

DOI Prefix 10.32832/neraca

INTRODUCTION

The development of information technology has led to significant changes in how governments manage their administrative and financial processes, particularly at the regional level. One of the government's strategic initiatives in Indonesia is the implementation of the Regional Government Information System of the Republic of Indonesia (SIPD-RI), which is part of the Electronic-Based Government System (SPBE). This system is designed to improve transparency, accountability, and efficiency by integrating planning, budgeting, administration, and financial reporting processes into a unified digital platform (Dwiyanti & Prayudi, 2025). Through this integration, SIPD-RI is expected to reduce data fragmentation across government units and enhance the overall quality of financial information.

Despite its intended benefits, the implementation of SIPD-RI in the Palopo City Government still encounters several practical challenges. Some regional apparatus organizations (OPDs) have not fully adopted the system in their reporting processes, leading to inconsistencies in financial data, delays in report preparation, and potential recording errors. These issues are further compounded by technical constraints such as system disruptions, unstable internet connectivity, and limited training for system users, including financial operators and treasurers (Andrea et al., 2024; Fahzura & Najamudin, 2022). In addition, several work units in Palopo have yet to utilize all available SIPD-RI modules, particularly in reporting regional revenues and expenditures, indicating that the system has not been optimally implemented despite its mandatory adoption since 2021 (Ratu, 2024).

The implementation of SIPD-RI is mandated for all regional governments under the Regulation of the Minister of Home Affairs Number 70 of 2019, which has been gradually enforced since 2021. This policy represents a shift from manual financial reporting practices to a digitally integrated national system (Minarni et al., 2025). As such, SIPD-RI plays a crucial role in supporting professional and accountable public financial management. The quality of financial reports in the public sector is determined by key qualitative characteristics, including relevance, reliability, comparability, and understandability, in accordance with Government Accounting Standards (SAP) (Darwin et al., 2024). High-quality financial reports not only reflect the true financial condition of an entity but also serve as a reliable basis for decision-making by stakeholders. Conversely, poor-quality reports may lead to misinformation, reduced public trust, and increased risks of irregularities.

Previous studies have demonstrated that the use of accounting information systems can significantly improve the quality of financial reporting in the public sector. For instance, Ajrina et al. (2024) found that the adoption of digital accounting systems enhances the accuracy and reliability of financial data. Similarly, Yenni et al. (2024) emphasized that the effectiveness of integrated accounting systems, supported by competent human resources, contributes positively to financial reporting quality.

However, the implementation of SIPD-RI is not without challenges. Several studies highlight issues such as limited user understanding, inadequate technical training, and insufficient infrastructure, particularly related to internet connectivity (Andrea et al., 2024). These constraints often result in the underutilization of system features and hinder the effectiveness of financial reporting. Furthermore, Fahzura and Najamudin (2022) noted that coordination and system socialization across government units remain suboptimal, leading to inconsistencies in implementation due to the absence of standardized operating procedures (SOPs).

Additional evidence from Ratu (2024) indicates that, since its initial implementation, some regional work units have not fully integrated their financial reporting processes using SIPD-RI. This condition is largely influenced by limited user competence and insufficient training support. Moreover, Rahmadani et al. (2025) found that local political dynamics and frequent changes in regional leadership can affect the consistency of SIPD-RI implementation, thereby disrupting the continuity of digital financial management initiatives. Accountability is a fundamental aspect of public financial management, reflecting the obligation of government entities to report and justify the use of public resources transparently to stakeholders. According to Sam et al. (2024), accountability involves the responsibility of government institutions to provide clear and accurate information regarding financial management. Strengthening accountability is essential to ensure transparency and to enhance public trust in government performance.

Previous studies have shown that the implementation of SIPD and accounting information systems has a significant impact on the quality of financial reporting. For example, Ajrina et al. (2024) found that digital accounting systems improve the accuracy and reliability of financial reports. Similarly, Dewi et al. (2023) and Firmansyah (2024) reported that SIPD implementation positively affects financial report quality in local governments. However, other studies indicate that the effectiveness of SIPD implementation is still constrained by various factors. Fahzura and Najamudin (2022) and Andrea et al. (2024) highlighted that limited technical capacity, inadequate training, and weak coordination reduce the optimal use of SIPD, leading to inconsistencies in financial reporting practices. In addition, Ratu (2024) found that not all regional work units have fully utilized SIPD features, which affects the integration and completeness of financial data.

These findings indicate that empirical results regarding SIPD implementation are still inconsistent, particularly in terms of its effectiveness in improving financial report quality. Furthermore, although several studies have examined the relationship between information systems and financial reporting quality, limited research has explored the role of accountability as a mediating variable in this relationship, especially in the context of local governments such as Palopo City. Therefore, this study aims to analyze both the direct and indirect effects of SIPD-RI implementation on the quality of financial reports, with accountability acting as an intervening variable.

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Agency Theory

Agency theory describes the relationship between principals (the public) and agents (the government) in the management of public resources. In this relationship, the government is entrusted with the responsibility to manage public funds effectively, efficiently, and transparently. However, differences in interests between the principal and the agent may give rise to agency problems, such as moral hazard and adverse selection (Jensen & Meckling, 1976).

A central issue in agency theory is information asymmetry, where the government possesses more complete information than the public. This imbalance may create opportunities for inefficient resource allocation or misuse of public funds. To address this issue, strong governance mechanisms such as transparency, internal control, and accountability are required to reduce agency conflicts and ensure that government actions align with public interests (Hartadi, 2012).

In the context of this study, the implementation of SIPD-RI can be viewed as a mechanism to reduce information asymmetry by providing integrated and transparent financial information. Therefore, agency theory serves as a fundamental framework for analyzing the relationship between SIPD-RI implementation, accountability, and the quality of financial reports.

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), developed by Davis (1989), explains how individuals accept and use new technologies. The model emphasizes two key determinants, namely perceived usefulness and perceived ease of use, which influence users' attitudes and intentions toward adopting a system. Perceived usefulness refers to the degree to which individuals believe that using a system will improve their performance, while perceived ease of use relates to how effortless the system is to operate. When users perceive a system as both useful and easy to use, their willingness to adopt the technology increases.

In the implementation of SIPD-RI, TAM is relevant for understanding how government employees respond to the system. If users perceive SIPD-RI as beneficial and user-friendly, the level of adoption will increase, which in turn contributes to better financial management and reporting quality (Dwiyanti & Prayudi, 2025). Furthermore, TAM helps identify barriers to system adoption, such as lack of training, resistance to change, and limited organizational support. Understanding these factors is essential for improving the effectiveness of SIPD-RI implementation in local governments.

Regional Government Information System of the Republic of Indonesia (SIPD-RI)

SIPD-RI is an integrated digital system developed by the Ministry of Home Affairs to support regional financial management, planning, and development processes. This system aims to enhance transparency, accountability, and efficiency by connecting planning, budgeting, administration, and financial reporting processes within an integrated platform (Ajrina et al., 2024).

The successful implementation of SIPD-RI depends on several factors, such as effective communication among stakeholders, the availability of competent human resources, adequate technological infrastructure, and strong organizational commitment. These factors play a crucial role in ensuring that the system operates optimally and delivers its intended benefits.

Previous studies indicate that SIPD-RI implementation can improve the quality of financial management and strengthen accountability in the public sector (Fahzura & Najamudin, 2022). However, challenges such as limited technical capacity, inadequate training, and infrastructure constraints often hinder its effectiveness. Therefore, optimizing SIPD-RI implementation requires continuous support from management, proper training programs, and alignment with organizational processes.

Accountability

Accountability in the public sector refers to the obligation of government institutions to report, explain, and justify their actions in managing public resources to stakeholders. It is a key principle of good governance, reflecting transparency, responsibility, and openness in decision-making processes (Ratnajati & Zulfikar, 2023). Indicators of accountability include transparency in information disclosure, clarity of responsibility, and accessibility of financial information. High levels of accountability contribute to increased public trust and enhance the credibility of government institutions.

Previous research suggests that accountability plays an important mediating role in the relationship between information system implementation and financial reporting quality (Ameliyaningsih et al., 2025). Improved accountability ensures that financial information is presented accurately and transparently, thereby supporting better decision-making and governance outcomes. In this study, accountability is considered a crucial variable that links SIPD-RI implementation with the quality of financial reports, as it reflects how well the system supports transparent and responsible financial management.

Quality of Financial Reports

The quality of financial reports in the public sector reflects the extent to which financial information is useful for decision-making and accountability purposes. High-quality financial reports are characterized by relevance, reliability, comparability, and understandability, in accordance with Government Accounting Standards (SAP) (Darwin et al., 2024).

Relevance ensures that the information provided is useful for decision-making, while reliability indicates that the information is accurate and free from material errors. Comparability allows users to evaluate financial performance across different periods or entities, and understandability ensures that the information can be easily interpreted by users.

Previous studies have shown that the quality of financial reports is influenced by several factors, including the implementation of accounting information systems, internal control mechanisms, and human resource competence (Yenni et al., 2024). Effective implementation of systems such as SIPD-RI, supported by strong accountability practices, can significantly improve the quality of financial reporting. Therefore, enhancing the quality of financial reports requires not only technological support but also organizational commitment to transparency and accountability.

Conceptual Framework

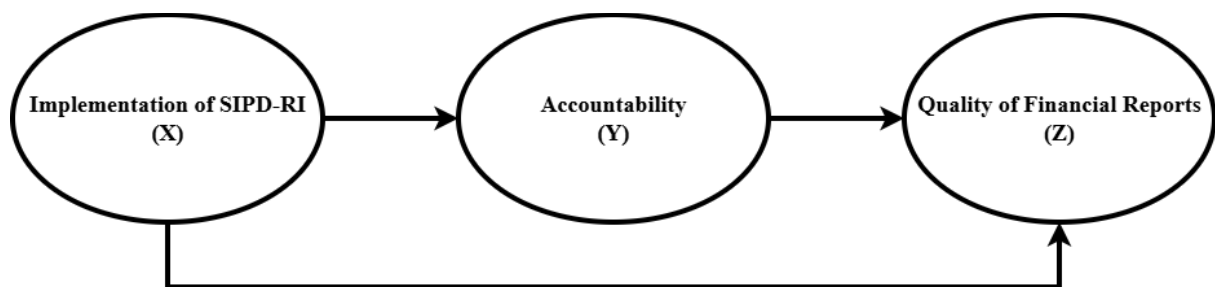


Figure 1. Conceptual Framework

Hypotesis Development

Based on the problem formulation and conceptual framework, the proposed research hypotheses are as follows :

H₁ :The implementation of SIPD-RI directly affects the quality of financial reports.

H₂ :The implementation of SIPD-RI affects accountability.

H₃ :Accountability affects the quality of financial reports.

H₄ :Accountability mediates the effects of the implementation of SIPD-RI on the quality of financial reports.

RESEARCH METHOD

This study uses a quantitative survey-based approach with path analysis to test the causal relationships between variables. The research location is the Palopo City Regional Government, South Sulawesi, with a population consisting of all regional government apparatus involved in the management and reporting of regional finances through the Regional Government Information System of the Republic of Indonesia (SIPD-RI). Based on official data, the number of government apparatus with ASN/PNS status in the Palopo City Government is recorded as 4,075 people, and this population is assumed to be able to represent those involved in the preparation of regional financial reports. A sample of 157 respondents was selected using a purposive sampling technique. This method was chosen because not all government employees are directly involved in financial management and the use of SIPD-RI. Therefore, specific criteria were applied to ensure that the selected respondents possess relevant knowledge and experience related to the research variables. The sampling criteria include: (1) employees (civil servants and non-civil servants) who are actively involved in regional financial management processes, (2) individuals who use the SIPD-RI system in their daily tasks, and (3) personnel who are involved in the preparation or reporting of regional financial statements. These criteria ensure that the respondents have sufficient understanding of SIPD-RI implementation, accountability practices, and financial reporting quality.

The sample size of 157 respondents was considered adequate to represent the population of 4,075 government employees in the Palopo City Government, particularly those directly involved in financial management activities. In addition, this sample size meets the minimum requirements for quantitative analysis using path analysis, which requires a sufficient number of observations to produce stable and reliable estimates. The distribution of respondents across 39 regional apparatus organizations (OPDs) also supports the representativeness of the sample, as it captures diverse perspectives from various organizational units involved in financial reporting processes. with the following details:

Table 1. Recapitulation of Research Respondents

No	Name of SOPD Palopo City	Respondents
1	Education Office	4
2	Departemen of Health	4
3	Public Works and Planning Office	4
4	Housing and Spatial Planning Office	4
5	Department of Transportation	4
6	Environmental Agency	3
7	Land Office	4
8	Department of Population and Registration	4
9	Department of Women's Empowerment and Child Protection	4
10	Population Control and Planning Office	4
11	Social Services Office	4
12	Department of Manpower	3
13	Department of Cooperatives, Small and Medium Enterprises	4
14	Investment and One-Stop Integrated Service Office	4
15	Cultural Office	4
16	Youth and Sports Office	4
17	Fire and Rescue Department	4
18	Department of Food Security	4

19	Department of Communication and Informatics	4
20	Department of Cryptography and Statistics	4
21	Archive Office	4
22	Library Service	3
23	Department of Agriculture, Livestock, and Plantations	4
24	Department of Tourism and Creative Economy	4
25	Department of Fisheries	4
26	Department of Trade	4
27	Department of Industry	4
28	Transmigration Office	4
29	Inspectorate	4
30	Regional Development Planning Agency	4
31	Regional Financial and Asset Management Agency	7
32	Regional Revenue Agency	4
33	Personnel and Human Resource Development Agency	4
34	Regional Research and Development Agency	4
35	National Unity and Politics Agency	4
36	Regional Disaster Management Agency	4
37	RSU Sawerigading	5
38	PDAM Tirta Mangkaluku	5
39	Police Unit for Public Order	3
Number of Respondents		157

Satrio, Halim Usman, dan Rifqa Ayu Dasila / Analysis Of The Impact Of SIPD-Ri Implementation On The Quality Of Financial Reports With Accountability As An Intervening Variable

The data collection instrument in the form of a questionnaire has undergone validity testing (item-total correlation > 0.3) and reliability testing (Cronbach's Alpha > 0.7). Classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, were also conducted to ensure the data meet the requirements for parametric analysis.

Descriptive analysis is conducted to describe the characteristics of the respondents' data and the distribution of variable scores. Path analysis is used to test the direct and indirect effects between the SIPD-RI implementation variable (independent variable), accountability (intervening variable), and the quality of financial reports (dependent variable). Hypothesis testing is conducted by examining the path coefficients and significance through the t-test, complemented by the Sobel test to examine the mediating role of accountability. The results of the classical assumption test show that the data are normally distributed, there is no multicollinearity ($VIF < 10$), and the residual variance is homogeneous (no heteroscedasticity). Thus, the path analysis model is valid for interpretation. This approach allows for testing the model of direct relationships and the mediating role of accountability in the influence of SIPD-RI implementation on the quality of financial reports, as well as providing a comprehensive empirical picture of the influence mechanisms in the Palopo City Regional Government.

RESEARCH RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Descriptive statistics were conducted to describe the characteristics of the data. The average scores on the indicators of SIPD-RI implementation (X), accountability (Z), and financial report quality (Y) are in the range of 4.0–4.2, with a standard deviation of 0.5–0.7. This indicates that respondents' perceptions tend to be positive and the data is quite homogeneous. Here is a summary table of the descriptive statistical analysis results:

Table 2. Descriptive Statistical Analysis

Variable	Mean	Std. Deviasi	Minimum	Maximum
SIPD-RI Implementation	4.0	0.7	2	5
Accountability	4.1	0.6	2	5
Quality of Financial Reports	4.2	0.5	2	5

Results of Validity and Reliability

Testing Validity testing is conducted to ensure that each indicator truly measures the intended construct. A total item correlation above 0.3 indicates good validity. The reliability test uses Cronbach's Alpha, where a value above 0.7 indicates that the research instrument is consistent and reliable for further analysis. Based on the analysis results, all indicators in each variable show an item-total correlation above 0.3 (valid) and a Cronbach's Alpha value above 0.7 (reliable), making the instrument suitable for further analysis. Here is a summary table of the validity and reliability test results:

Tabel 3. Results of Validity and Reliability Tests

Variable	Cronbach's Alpha	Remarks
SIPD-RI Implementation	0.81	Reliabel
Accountability	0.84	Reliabel
Quality of Financial Reports	0.86	Reliabel

Source: Data processed SPSS 2025

Classic Assumption Test

The classic assumption test is an important prerequisite that must be met before conducting path analysis to ensure that the model used is valid and reliable. Based on the test results, the research data have met all the required classical assumptions. First, the normality test using the Kolmogorov-Smirnov test shows a significance value (p) > 0.05 , which means the data is normally distributed and meets the requirements for parametric analysis. Second, the multicollinearity test shows that the Variance Inflation Factor (VIF) values for all independent variables are below 10, indicating that there is no high correlation among the predictor variables that could cause bias in the path coefficient estimation. Third, the heteroscedasticity test using the Glejser test shows a significance value (p) > 0.05 , which means the residual variance is homogeneous or there is no heteroscedasticity. The fulfillment of all these classical assumptions guarantees that the path analysis results obtained can be interpreted validly and can be used as a basis for drawing research conclusions. Here is the table summarizing the classical assumption tests:

Table 4. Classic Assumption Test

Test	Result Test	Remarks
Normality	$p > 0.05$	Data is normal
Multikollinearity	$VIF < 10$	No Multikollinearity
Heteroscedasticity	$p > 0.05$	No Heteroscedasticity

Source: Data Processed SPSS 2025

Path Analysis

The results of the path analysis test in this study indicate that the model of relationships between variables constructed has been able to comprehensively explain the direct and indirect effects between the implementation of SIPD-RI, accountability, and the quality of financial reports. The significant path coefficients in each main relationship—whether from the implementation of SIPD-RI to accountability, from accountability to the quality of financial reports, or from the implementation of SIPD-RI directly to the quality of financial reports—indicate that each variable has a substantial contribution to the model. Additionally, the indirect influence of the implementation of SIPD-RI on the quality of financial reports through accountability also proves significant, affirming the mediating role of accountability in strengthening that relationship. The relatively high coefficient of determination (R^2) value in this model indicates that most of the variation in the quality of financial reports can be explained by the combination of direct and indirect influences of the variables studied. Thus, the results of this path analysis provide

strong empirical evidence that the optimization of SIPD-RI implementation and the simultaneous strengthening of accountability are crucial for improving the quality of regional government financial reports (Ajrina et al., 2024; Ameliyaningsih et al., 2025). Here is a summary table of the path analysis results:

Table 5. Path Analysis

Path	Standardized Path (β)	Significance (p)
$X \rightarrow Z$	0.48	< 0.01
$Z \rightarrow Y$	0.39	< 0.01
$X \rightarrow Y$	0.31	< 0.01
Indirect effect of X on Y through Z: $0.48 \times 0.39 = 0.19$ (significant, Sobel test $p < 0.05$)		
Total effect X on Y: $0.31 + 0.19 = 0.50$		
Coefficient of Determination (R^2) Model Y: 0.41		

Source: Data processed SPSS 2025

Hypothesis Testing

Hypothesis testing is conducted on the direct ($X \rightarrow Y$ and $X \rightarrow Z \rightarrow Y$) and indirect ($X \rightarrow Z \rightarrow Y$) effects using path analysis results, and supplemented with the Sobel test to examine the mediating role of the intervening variable (Ameliyaningsih et al., 2025). The results of the hypothesis test in the path analysis show that all the influence paths tested in this research model are statistically significant. The testing was conducted by examining the path coefficient and significance (p-value) for each relationship between variables. The analysis results show that the implementation of SIPD-RI has a direct and significant impact on accountability, and also a direct and indirect impact (through accountability) on the quality of financial reports. Accountability also proves to have a significant impact on the quality of financial reports. The mediation test using the Sobel test indicates that accountability significantly mediates the impact of SIPD-RI implementation on the quality of financial reports, as evidenced by a p-value < 0.05 on the indirect path. Thus, all the proposed research hypotheses can be accepted, and the constructed path model has been able to explain the causal relationships, both directly and indirectly, between the main variables in this study (Ajrina et al., 2024; Ameliyaningsih et al., 2025).

Table 6. Hypothesis Testing

Hypothesis	Coefficient	Significance (p)	Decision
Implementasi of SIPD-RI $\rightarrow$ Quality of Financial Reports	0.31	< 0.05	Significant
Implementasi of SIPD-RI $\rightarrow$ Accountability	0.48	< 0.05	Significant
Accountability $\rightarrow$ Quality of Financial Reports	0.39	< 0.05	Significant
Accountability Mediation (Sobel Test)	0.19	< 0.05	Significant

Source : Data processed SPSS 2025

DISCUSSION OF RESEARCH RESULTS

The Effect of SIPD-RI Implementation on the Quality of Financial Reports

The results of this study indicate that the implementation of SIPD-RI has a positive and significant effect on the quality of financial reports. This finding suggests that the more effectively the system is utilized, the higher the quality of financial information produced. The use of SIPD-RI contributes to improving data accuracy, minimizing recording errors, and enhancing the consistency of financial reporting processes.

From the perspective of the Technology Acceptance Model (TAM), this result can be explained by the perception of users regarding the usefulness and ease of use of the system. When government employees perceive SIPD-RI as beneficial and easy to operate, they are more likely to use it consistently, which ultimately improves their performance in preparing financial reports. This supports the argument that system acceptance plays a crucial role in determining the effectiveness of information systems in the public sector.

In addition, this finding is also consistent with agency theory, which emphasizes the importance of reducing information asymmetry between the government (as the agent) and the public (as the principal). The implementation of SIPD-RI enhances transparency by providing integrated and accessible financial information, thereby reducing the potential for information distortion and increasing public trust.

This result is in line with previous studies, such as (Ajrina et al., 2024), which found that the adoption of digital accounting systems significantly improves the reliability and accuracy of financial reporting. Therefore, the findings of this study strengthen the argument that the implementation of integrated information systems is a key factor in improving the quality of financial reports.

The Effect of SIPD-RI Implementation on Accountability

The findings show that SIPD-RI implementation has a significant positive effect on accountability. This indicates that the use of an integrated financial management system supports greater transparency and responsibility in managing public resources.

From the agency theory perspective, accountability serves as a mechanism to ensure that agents (government) act in accordance with the interests of principals (society). The implementation of SIPD-RI facilitates the provision of accurate and timely financial information, enabling better monitoring and evaluation of government performance. As a result, the level of accountability increases as information becomes more transparent and accessible.

Moreover, from the TAM perspective, when users perceive SIPD-RI as useful in simplifying financial processes, they are more inclined to utilize the system effectively. This increased usage contributes to more structured and accountable financial management practices.

These findings are consistent with previous research by Fahzura and Najamudin (2022), which states that the implementation of government information systems can strengthen accountability through improved transparency and coordination across organizational units.

The Effect of Accountability on the Quality of Financial Reports

The results of this study also indicate that accountability has a significant positive effect on the quality of financial reports. This means that higher levels of accountability lead to more reliable, transparent, and understandable financial information.

Accountability ensures that financial reports are prepared in accordance with applicable standards and reflect the actual financial condition of the organization. In this context, accountability acts as a control mechanism that minimizes errors, manipulation, and inconsistencies in financial reporting.

This finding aligns with agency theory, where accountability reduces agency problems by ensuring that agents provide accurate and transparent information to principals. When accountability is high, the risk of information asymmetry decreases, and the quality of financial reports improves.

Furthermore, this result is supported by previous studies, such as Ameliyaningsih et al. (2025), which found that accountability significantly enhances the quality of financial reporting in the public sector. Therefore, strengthening accountability is essential to achieve high-quality financial reports.

The Mediating Role of Accountability in the Relationship Between SIPD-Ri Implementation and Financial Report Quality

The results of the mediation analysis indicate that accountability plays a significant role in mediating the relationship between SIPD-Ri implementation and the quality of financial reports. This suggests that SIPD-Ri not only has a direct effect on financial reporting quality but also indirectly influences it through improved accountability.

This finding highlights that the effectiveness of SIPD-Ri implementation is not solely determined by the system itself, but also by how it enhances accountability practices within the organization. In other words, the presence of accountability strengthens the impact of SIPD-Ri on financial reporting quality.

From a theoretical perspective, this result integrates both TAM and agency theory. TAM explains how system adoption influences user behavior, while agency theory explains how accountability mechanisms reduce information asymmetry and improve transparency. The combination of these two perspectives provides a comprehensive understanding of how SIPD-Ri contributes to better financial reporting outcomes.

This finding is consistent with previous research by Ameliyaningsih et al. (2025), which emphasizes that accountability serves as an important mediating variable in the relationship between information system implementation and financial performance.

Thus, improving financial report quality requires not only the implementation of advanced information systems such as SIPD-Ri but also the strengthening of accountability mechanisms to ensure that the system is used effectively and responsibly.

CONCLUSION AND RECOMMENDATION

Conclusion

Based on the results of the study, all proposed hypotheses are supported. First, the implementation of SIPD-Ri has a positive and significant effect on the quality of financial reports, indicating that better system utilization improves the accuracy and reliability of financial information (H1 accepted). Second, SIPD-Ri implementation significantly affects accountability, showing that the system enhances transparency and responsibility in financial management (H2 accepted). Third, accountability has a significant positive effect on the quality of financial reports, confirming its role in ensuring reliable and transparent reporting (H3 accepted). Finally, accountability is proven to mediate the relationship between SIPD-Ri implementation and the quality of financial reports, indicating that the effectiveness of SIPD-Ri is strengthened through improved accountability mechanisms (H4 accepted).

These findings highlight that optimizing SIPD-Ri implementation and strengthening accountability simultaneously are essential to improving the quality of regional government financial reports.

Recommendation

Based on the research findings, It is recommended that the Palopo City Government further enhance SIPD-Ri implementation by improving technological infrastructure, strengthening human resource capacity, and developing more comprehensive standard operating procedures. The commitment of leadership and internal supervision needs to be strengthened so that SIPD-Ri can be optimized in supporting transparency and accountability in regional financial management. In addition, it is important for local governments to build a strong culture of accountability through continuous

socialization, training, and supervision. Accountability must be a top priority at every stage of the SIPD-RI implementation to continuously improve the quality of financial reports. For future researchers, it is recommended to conduct studies using qualitative or mixed-methods approaches to gain a deeper understanding of the factors influencing the success of SIPD-RI implementation and accountability in various regions, as well as to expand the variables and research objects to enrich the literature in the field of public sector accounting and government governance.

REFERENSI

- Adisi, S., & Sadad, A. (2022). Evaluasi penerapan sistem informasi pemerintahan daerah (SIPD) dalam pengelolaan keuangan daerah. *Jurnal Administrasi Publik*, 9(2), 112–124.
- Ajrina, A., Hazmi, Y., Farisi, B. A., & Mauliza, N. (2024). Implementation of an accounting information system improving the quality of financial reporting. *The ES Accounting and Finance*, 2(3), 160–165. <https://doi.org/10.58812/esaf.v2i03.294>
- Alfani, R., & Nasution, A. (2022). Pengaruh implementasi SIPD dan kompetensi SDM terhadap kualitas laporan keuangan daerah. *Jurnal Akuntansi dan Keuangan Daerah*, 7(1), 45–59.
- Ameliyaningsih, T., Ashari, M., & Dewi, R. K. (2025). The mediating role of transparency and accountability in the relationship between financial report quality and public agency performance. *International Student Conference on Business, Education, Economics, Accounting, and Management (ISC-BEAM)*, 3(1), 1975–1991. <https://doi.org/10.21009/ISC-BEAM.013.148>
- Andrea, A., Abdullah, S., & Zahra, N. (2024). Challenges and solutions in the implementation of the Indonesian regional government information system. *Akuntabilitas: Jurnal Penelitian dan Pengembangan Akuntansi*, 18(1), 121–138.
- Anim, W. S., Sambo, E. M., & Nurasratunnisa, Y. (2023). Penerapan akuntansi sektor publik dan transparansi laporan keuangan terhadap akuntabilitas kinerja instansi pemerintah. *Jurnal Maneksi*, 12(1), 240–250.
- Antonia Jultri. (2021). Pengaruh kompetensi sumber daya manusia, penerapan standar akuntansi pemerintah, penerapan sistem akuntansi keuangan daerah dan new public management terhadap kualitas laporan keuangan pemerintah. *Jurnal Riset Manajemen Akuntansi*, 5(1), 1–15.
- Ariska, I., Dasila, R., & Sari, N. (2023). Pengaruh teknologi informasi akuntansi, kompetensi, dan pelatihan terhadap kualitas laporan keuangan BUMDes. *JESYA (Jurnal Ekonomi dan Ekonomi Syariah)*, 6(2), 1447–1458. <https://doi.org/10.36778/jesya.v6i2.1125>
- Balqis, N., & Fadhly, M. (2021). Analisis implementasi SIPD dalam pengelolaan keuangan daerah. *Jurnal Ilmu Administrasi Negara*, 11(2), 88–101.
- BPS Palopo. (2024). Kota Palopo dalam angka 2024. Badan Pusat Statistik Kota Palopo.
- Bimtek SIPD. (2025). Bimtek implementasi sistem informasi pemerintah SIPD. <https://www.bimtekdiklat.co.id/bimtek-implementasi-sistem-informasi-pemerintah-sipd/>
- Da Silva, J. E. (2023). Pengaruh penerapan sistem informasi pemerintahan daerah terhadap opini audit BPK. *Jurnal Akuntansi Publik*, 8(1), 33–44.
- Darwin, K., Halim, A., & Yenni, E. (2024). The implementation of governmental accounting standards and the quality of financial statements. *Jurnal Ilmiah Mahasiswa Raushan Fikr*, 13(1), 256–261. <https://doi.org/10.24090/jimrf.v13i1.11297>
- Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly*, 13(3), 319–340.
- DeStriana, D. (2015). Agency theory dalam akuntansi sektor publik. *Jurnal Akuntansi Multiparadigma*, 6(2), 234–245.
- Dewi, R. K., Sari, N., & Patra, A. D. A. (2023). Pengaruh implementasi SIPD terhadap kinerja pengelola keuangan dan kualitas laporan keuangan. *Jurnal Akuntansi dan Keuangan Daerah*, 9(2), 101–115.
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48(2), 147–160.

Satrio, Halim Usman, dan Rifqa Ayu Dasila / Analysis Of The Impact Of SIPD-Ri Implementation On The Quality Of Financial Reports With Accountability As An Intervening Variable

- Dwiyanti, E., & Prayudi, M. A. (2025). Implementing digital technology in public financial information presentation. *Jurnal AKSI (Akuntansi dan Sistem Informasi)*, 10(2). <https://doi.org/10.32486/aksi.v10i2.926>
- Fahzura, S., & Najamudin, N. (2022). Implementasi sistem informasi pemerintahan daerah (SIPD) dalam pengelolaan keuangan daerah. *Jurnal Ilmu Administrasi Publik*, 8(2), 145–158.
- Firmansyah, R. (2024). Pengaruh penerapan SIPD terhadap kualitas laporan keuangan daerah Kabupaten Mojokerto. *Jurnal Akuntansi dan Keuangan Daerah*, 8(2), 55–67.
- Fitriani, S. (2025). Pengaruh implementasi SIPD dan pengelolaan keuangan terhadap kualitas laporan keuangan pemerintah daerah. *Jurnal Akuntansi dan Keuangan Daerah*, 10(1), 77–89.
- Gunzler, D., Chen, T., Wu, P., & Zhang, H. (2013). Introduction to mediation analysis with structural equation modeling. *Shanghai Archives of Psychiatry*, 25(6), 390–394. <https://doi.org/10.3969/j.issn.1002-0829.2013.06.009>
- Hartadi, B. (2012). Agency cost dan mekanisme pengendalian internal. *Jurnal Akuntansi dan Keuangan Indonesia*, 9(1), 45–56.
- Hendrawati. (2010). Analisis jalur yang melibatkan variabel intervening (Skripsi). Universitas Negeri Yogyakarta.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360.
- Juhria., Usman, H., & Suardi, A. (2023). Pengaruh sistem pengendalian intern dan kompetensi aparatur desa terhadap akuntabilitas dana desa. *Jurnal Ekonomi Kreatif Indonesia*, 1(3), 161–178.
- Lastanti, N., & Djasuli, M. (2024). Managing financial flows in the public sector through digital transformation. *Eduvest - Journal of Universal Studies*, 4(8), 7542–7548. <https://doi.org/10.59188/eduvest.v4i7.1246>
- Minarni, E., Fauzi, F., & Hartono, H. (2025). Implementation of government accounting standards in improving the quality of public financial reports. *The Journal of Accounting Science*, 9(1). <https://doi.org/10.59613/j3jqvt63>
- Nurpala, A., & Arrozi, M. (2023). Implementasi SIPD dalam pengelolaan keuangan daerah. *Jurnal Ilmu Administrasi Publik*, 12(1), 22–35.
- Paat, J. (2024). Implementasi SIPD dalam meningkatkan kualitas laporan keuangan pemerintah daerah Kota Cimahi. *Jurnal Akuntansi dan Sistem Informasi*, 7(1), 23–35.
- Parinding, S., Sari, N., & Dasila, R. A. (2023). Pengaruh standar akuntansi pemerintah berbasis akrual dan sistem pengendalian intern terhadap kualitas laporan keuangan SKPD Kota Palopo. *Jurnal Akuntansi*, 16(1), 97–111.
- Parindingan, F. Y., Maramis, J. B., & Warongan, J. D. L. (2024). Evaluation of transparency and accountability of regional financial management. *Journal of Accounting and Finance Management*, 5(5), 1051–1062.
- Rahmadani, A., Patra, A. D. A., & Sari, N. (2025). Analysis of factors affecting the quality of financial reports of the Palopo City Government. *Al-Kharaj: Journal of Islamic Economic and Business*, 7(2). <https://doi.org/10.24256/kharaj.v7i2.7503>
- Ratnajati, D., & Zulfikar, Z. (2023). The role of accountability in determining the relationship between quality of financial reporting and performance of public organizations. *International Journal of Economics, Business and Accounting Research*, 7(2). <https://doi.org/10.29040/ijebars.v7i2.10298>
- Ratu, R. S. (2024). Optimalisasi pelaporan pendapatan daerah melalui sistem informasi pemerintahan daerah (SIPD). Institut Pemerintahan Dalam Negeri.
- Sam, A. A. R., Haliah, H., & Kusumawati, A. (2024). Disclosure of transparency, accountability, and value for money concept in public sector financial management. *International Journal of Economic Research and Financial Accounting*, 3(1), 228–241. <https://doi.org/10.55227/ijerfa.v3i1.245>
- Sulastrri, E., Wulandari, D., & Yuliati, N. (2020). Pengaruh SIPD terhadap kualitas laporan keuangan daerah. *Jurnal Akuntansi dan Keuangan Daerah*, 6(2), 88–99.
- Surjono, W. (2022). Strengthening transparency and accountability as an effort to prevent deviations in the public and private sectors. *ATESTASI: Jurnal Ilmiah Akuntansi*, 5(2), 861–873.

- Timang, S. (2025). Pengaruh SIPD dan SPIP terhadap kualitas laporan keuangan di OPD. *Jurnal Akuntansi dan Keuangan Daerah*, 10(2), 120–134.
- UNDP. (2020). Sustainable Development Goals (SDG) 16: Peace, justice and strong institutions. United Nations Development Programme.
- Wahyudi, A. (2024). Pengaruh pengendalian internal dan SIPD terhadap kualitas laporan keuangan daerah. *Jurnal Akuntansi dan Keuangan Daerah*, 8(3), 90–104.
- Wulandari, D. (2021). Pengaruh SIPD terhadap kualitas laporan keuangan daerah. *Jurnal Akuntansi dan Keuangan Daerah*, 7(1), 23–35.
- Yenni, E., Minarni, E., & Hartono, H. (2024). The impact of government accounting standards implementation, internal control systems, and human resource competence on regional financial report quality. *Journal of Applied Business and Technology*, 5(3), 134–145. <https://doi.org/10.35145/jabt.v5i3.182>
- Yulianda, R., Sari, N., & Patra, A. D. A. (2022). Implementasi SIPD dalam pengelolaan keuangan daerah. *Jurnal Ilmu Administrasi Publik*, 11(2), 66–78.