



THE ROLE OF BUDGET INFORMATION SYSTEMS IN ENHANCING ACCOUNTABILITY AND BUDGET UTILIZATION IN THE REGIONAL APPARATUS ORGANIZATIONS OF SOUTHWEST PAPUA PROVINCE

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ABSTRACT

This study examines the effect of budget information systems on budget utilization through accountability in the Regional Apparatus Organizations (SKPD) of Southwest Papua Province. The research employed a quantitative approach with an explanatory design. Data were collected through questionnaires distributed to 50 respondents involved in budget management across the selected regional apparatus organizations and were analyzed using descriptive statistics with SPSS 26 and Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The findings reveal that budget information systems have a positive and significant effect on accountability, budget information systems have a positive and significant effect on budget utilization, and accountability has a positive and significant effect on budget utilization. Furthermore, accountability mediates the relationship between budget information systems and budget utilization. These results indicate that effective budget information systems, supported by strong accountability mechanisms, contribute to improving the utilization of public budgets within regional government organizations. This study is limited by its relatively small sample size and its reliance on perception-based data collected during a single observation period. The originality of this study lies in examining the mediating role of accountability in the relationship between budget information systems and budget utilization within regional government organizations in Southwest Papua Province.

1. INTRODUCTION

Regional budget management is an essential component in realizing effective, efficient, transparent, and accountable governance. Regional budgets function not only as administrative instruments but also as public policy tools that translate development priorities into programs and activities capable of delivering tangible benefits to society. At the level of regional government organizations, the quality of budget management greatly determines the success of development program implementation, particularly in strategic sectors such as agriculture, food, marine affairs, and fisheries, which are directly related to food security and community welfare. (Adrison & Flukera, 2016) explained that proper budget management can support regional economic stability through more effective and timely expenditure distribution. Meanwhile, (Rahayu & Khoirunurrofik, 2022) emphasized that accountability is closely associated with the efficiency of local government expenditures.

To support optimal budget management, local governments require budget information systems capable of providing accurate, timely, transparent, and integrated data. Regional Government Information Systems, particularly the Regional Government Information System (SIPD), were developed to support planning, budgeting, implementation, reporting, and supervision of regional finances in an integrated manner. The information systems success model developed by (DeLone & McLean, 2016) explains that system quality, information quality, and service quality are important factors determining the successful use of information systems within organizations. In the public sector context, the quality of information systems contributes to improving accountability, transparency, and the quality of regional financial reporting (Apridiyanti et al., 2020; Wang & Liao, 2008).

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Nevertheless, the implementation of budget information systems in many local governments in Indonesia still faces several challenges. (Sulistiyowati, 2025) reported that regional digital fiscal integration has not been fully optimized because many local governments continue to use fragmented financial systems and have not fully operated all SIPD modules. This condition indicates that the digital transformation of regional financial management still encounters structural challenges that may affect the quality of accountability and the effectiveness of public budget management. (Daud et al., 2025) also found that SIPD implementation positively influences regional financial management accountability; however, obstacles remain in the form of limited human resource capacity and technical system barriers. Similarly, (Sinurat & Gita Putri Prita Sari, 2025) revealed that government officials still experience limited technical understanding in operating regional government information systems, particularly during the transition toward digital financial reporting systems.

Previous studies have extensively discussed the relationship between information systems, accountability, and regional financial management. (Ritchi et al., 2023) found that the effectiveness of information systems significantly affects the performance accountability of government agencies. Phita et al. (2025) further explained that SIPD implementation can improve the efficiency, transparency, and accountability of regional budget management. In addition, (Rahmawati et al., 2024) demonstrated that regional financial accountability can be influenced by budget planning quality, internal control, and budget absorption. However, most previous studies primarily focused on the direct relationship between information system implementation and accountability or budget absorption, while studies positioning accountability as a mediating variable between budget information systems and budget absorption remain limited. Budget absorption itself has become an important issue in regional financial management. Low budget absorption can hinder development program implementation and reduce the quality of public services. (Adrison & Flukera, 2016) explained that the accumulation of budget realization at the end of the fiscal year may reduce the effectiveness of public goods provision and create economic pressure in subsequent periods. (Amellya et al., 2023) found that factors such as previous year budget surplus, local government size, and timing of budgeting significantly influence the level of local government budget absorption. Meanwhile, (Fasihuh et al., 2025) highlighted that organizational commitment plays an important role in strengthening budget implementation and improving regional budget absorption.

Despite the growing body of literature examining budget information systems, accountability, and budget performance in public sector organizations, the findings remain fragmented. Previous studies have generally focused on the direct relationship between budget information systems and budget performance or on the role of accountability as an independent determinant of budget management outcomes. Limited attention has been given to the mechanism through which budget information systems improve budget utilization by strengthening accountability, particularly within regional government organizations. This issue is especially relevant in Southwest Papua Province, where regional apparatus organizations are required to manage public budgets effectively while ensuring transparency, accountability, and timely realization of development programs. Challenges related to budget utilization, reporting accuracy, coordination among organizational units, and compliance with accountability standards may hinder the achievement of development objectives. In this context, budget information systems are expected to provide accurate, timely, and integrated financial information that supports decision-making, monitoring, and performance evaluation. However, the effectiveness of such systems in enhancing budget utilization may depend on the extent to which they strengthen accountability mechanisms within government institutions.

Based on the existing literature, a research gap remains regarding how Budget Information Systems influence Budget Utilization through Accountability as a mediating variable, particularly within Regional Apparatus Organizations (SKPD) of Southwest Papua Province. This gap is important because these organizations are responsible for managing diverse government programs that require consistency in budget planning, implementation, monitoring, and reporting. Understanding the mediating role of accountability may provide a more comprehensive explanation of how information systems contribute to improved budget management outcomes. Therefore, this study aims to analyze the influence of Budget

Information Systems on Budget Utilization through Accountability in the Regional Apparatus Organizations of Southwest Papua Province. The study contributes to the literature by extending public sector information systems and governmental accountability research through the examination of accountability as a mediating mechanism. Practically, the findings are expected to provide insights for regional governments in optimizing digital-based budget management systems to improve accountability and the effective utilization of public resources.

2. METHODS

This study employed a quantitative approach with an explanatory research design to examine the causal relationships among the Budget Information System, Accountability, and Budget Utilization within the Regional Apparatus Organizations of Southwest Papua Province. Data were collected using a cross-sectional survey design through structured questionnaires distributed to employees directly involved in budget management activities.

The population consisted of officials and staff responsible for budget planning, implementation, administration, and reporting, including Commitment-Making Officials (PPK), Financial Administration Officials (PPK-SKPD), Expenditure Treasurers, SIPD Operators, Planning Subdivision staff, and Financial Subdivision staff. A purposive sampling technique was applied to ensure that respondents possessed adequate knowledge and experience related to budget management processes. The sampling criteria included: (1) direct involvement in budget preparation, implementation, and reporting activities; (2) active use of budget information systems such as SIPD or other regional financial management systems; and (3) a minimum working experience of one year within the organization. Based on these criteria, 50 respondents were selected as the research sample.

The characteristics of respondents were analyzed descriptively according to demographic and professional profiles, including position, length of service, educational background, and involvement in budget management activities. This information was important to ensure that the respondents possessed sufficient experience and competence to provide valid assessments regarding the implementation of budget information systems and accountability practices.

The Budget Information System variable was measured through indicators reflecting system quality, information quality, accessibility, timeliness, accuracy, integration, and usefulness in supporting budget management activities. Accountability was measured through indicators related to transparency, compliance with regulations, responsibility in budget implementation, reporting quality, and performance accountability. Meanwhile, Budget Utilization was measured through indicators such as budget realization effectiveness, timeliness of expenditure realization, conformity between planning and implementation, achievement of program targets, and efficiency in budget execution. All indicators were assessed using a five-point Likert scale ranging from strongly disagree to strongly agree.

The study employed Structural Equation Modeling–Partial Least Squares (SEM-PLS) using SmartPLS 4. The use of SmartPLS 4 was considered appropriate because the research aimed to simultaneously examine direct and indirect relationships among multiple latent variables and to test the mediating role of accountability. Furthermore, PLS-SEM is suitable for exploratory and predictive research, can effectively handle relatively small sample sizes, and does not require strict multivariate normality assumptions. SmartPLS 4 also provides comprehensive procedures for evaluating measurement models and structural models, including convergent validity, discriminant validity, composite reliability, path coefficients, coefficients of determination (R^2), effect sizes (f^2), and bootstrapping-based hypothesis testing.

Before conducting the structural analysis, instrument quality was assessed through validity and reliability testing. The measurement model was evaluated using factor loadings, Average Variance Extracted (AVE), Composite Reliability (CR), and Cronbach's Alpha. Subsequently, the structural model was assessed through path coefficient analysis, R^2 values, f^2 effect sizes, and bootstrapping procedures. Hypotheses were accepted when the p-value was below 0.05 and the t-statistic exceeded 1.967, indicating statistically significant relationships at the 95% confidence level.

3. RESULTS AND DISCUSSIONS

SEM Analysis

This subsection presents the results of the analysis of relationships among variables using the Partial Least Square Structural Equation Modeling (PLS-SEM) approach processed through SmartPLS 4 software. The analysis was conducted to evaluate the overall feasibility of the structural model (model fit), predictive capability (R^2 and Q^2), and the significance of relationships among variables (direct and indirect hypothesis testing). The results are used as the basis for answering the hypotheses proposed in this study. The analysis results are described as follows.

Model Fit Test

Before examining the relationships among variables, an initial test was conducted to assess the overall feasibility of the structural model using the Standardized Root Mean Square Residual (SRMR) indicator. SRMR is used to measure the extent to which the proposed model fits the observed empirical data. A good SRMR value is below 0.08. The results of the model fit test are presented in the following table.

Table 1. Model Fit Test Results

	Saturated Model	Estimated Model
SRMR	0.079	0.079

The test results indicate that the SRMR value for the saturated model is 0.079, while the SRMR value for the estimated model is also 0.079. These values are slightly below the recommended threshold criterion of 0.08. Since both SRMR values are below the acceptable tolerance limit, it can be concluded that the structural model in this study demonstrates a good level of model fit and is appropriate to proceed to further analysis of relationships among variables. These findings indicate that the proposed model has sufficient compatibility with the empirical data observed in the Agriculture, Food, Marine Affairs, and Fisheries Regional Apparatus Organizations of Southwest Papua Province. The good fit of the model also implies that the relationships among the variables included in the research model are capable of representing the empirical conditions observed in the field. Therefore, the structural model developed in this study can be considered reliable for explaining the relationships among the Budget Information System, Accountability, and Budget Absorption variables.

Coefficient of Determination Test

The coefficient of determination (R^2) test was conducted to determine the extent to which the variability of endogenous variables can be explained by the exogenous variables included in the structural model. The higher the R^2 value, the better the predictive capability of the exogenous variables in explaining the endogenous variables within the proposed model. The results of the coefficient of determination test are presented in the following table.

Table 2. Coefficient of Determination Test Results

Variable	R-square	R-square Adjusted
Accountability	0.837	0.834
Budget Absorption	0.717	0.705

The analysis results show that the Accountability variable obtained an R-square value of 0.837 and an adjusted R-square value of 0.834. These values indicate that 83.7% of the variation in Accountability can be explained by the Budget Information System variable, while the remaining 16.3% is explained by other variables outside the research model. This result demonstrates that the Budget Information System has a very strong explanatory capability in predicting changes in Accountability within the Agriculture, Food, Marine Affairs, and Fisheries Regional Apparatus Organizations of Southwest Papua Province. The findings suggest that the quality of the budget information system is closely associated with the level of accountability in budget management within the observed institutions. In practical terms, improvements in budget information systems are strongly related to improvements in transparency, administrative discipline, reporting quality, and financial accountability processes.

Furthermore, the Budget Absorption variable obtained an R-square value of 0.717 and an adjusted R-square value of 0.705. These values indicate that 71.7% of the variation in Budget Absorption can be jointly explained by the Budget Information System and Accountability variables, while the remaining 28.3% is influenced by other variables not included in the research model. The magnitude of these values demonstrates that the structural model possesses strong explanatory power regarding Budget Absorption. This means that the combination of Budget Information Systems and Accountability contributes substantially to explaining changes in the level of budget realization within the Agriculture, Food, Marine Affairs, and Fisheries Regional Apparatus Organizations of Southwest Papua Province.

These findings provide important implications for the study because they demonstrate that the two variables tested in the model, namely the Budget Information System and Accountability, have substantial contributions in explaining the level of Budget Absorption. In other words, changes in the quality of the Budget Information System and the level of Accountability are closely associated with changes in Budget Absorption performance within the observed institutions. Moreover, the high R^2 values obtained for both endogenous variables indicate that the structural model developed in this study possesses good explanatory capability in describing the relationships among the research variables. Therefore, the model can be considered sufficiently strong in explaining the influence of Budget Information Systems on Accountability and Budget Absorption within the regional government institutions examined in this study.

Predictive Relevance Test

In addition to the coefficient of determination (R^2), the predictive relevance test (Q^2) was also conducted in this study to evaluate the model's capability to predict observed values. A Q^2 value greater than zero indicates that the model possesses good predictive relevance for the observed data. The results of the predictive relevance test are presented in the following table.

Table 3. Predictive Relevance Test Results

Variable	SSO	SSE	$Q^2 (=1-SSE/SSO)$
Accountability	250.000	88.216	0.647
Budget Absorption	250.000	111.358	0.555

The test results indicate that the Accountability variable has a Q^2 value of 0.647. This value was obtained using the formula $Q^2 = 1 - SSE/SSO$, where the SSO value was 250.000 and the SSE value was 88.216. The resulting Q^2 value is greater than zero, indicating that the model possesses good predictive relevance for the Accountability variable. These findings demonstrate that the structural model developed in this study is capable of adequately predicting variations in Accountability based on the proposed relationships among variables. In other words, the Budget Information System variable provides a substantial contribution in predicting changes in Accountability within the Agriculture, Food, Marine Affairs, and Fisheries Regional Apparatus Organizations of Southwest Papua Province.

For the Budget Absorption variable, the Q^2 value was recorded at 0.555, which was derived from an SSO value of 250.000 and an SSE value of 111.358. Since the Q^2 value is also greater than zero, the findings indicate that the model has good predictive capability for Budget Absorption.

This result suggests that the combination of relationships between the Budget Information System and Accountability variables provides a sufficiently strong prediction of changes in Budget Absorption within the observed institutions. Therefore, the model is considered capable of explaining and predicting the empirical conditions related to budget realization performance.

Overall, the predictive relevance test results indicate that the research model has good predictive capability, particularly for the endogenous variables of Accountability and Budget Absorption. The positive Q^2 values obtained for both variables confirm that the model is not only capable of explaining structural relationships among variables but also possesses adequate relevance in predicting the observed empirical data. These findings strengthen the previous coefficient of determination (R^2) results, indicating that the research model is sufficiently robust and appropriate to proceed to the hypothesis testing stage. Thus, the structural model developed in this study can be considered reliable in explaining and predicting the relationships among the Budget Information System, Accountability, and Budget Absorption variables.

Hypothesis Testing Results

After the measurement and structural models were proven to be feasible and demonstrated adequate predictive capability, the next stage involved testing the structural hypotheses to determine the strength and significance of the relationships among variables in the research model. Hypothesis testing was conducted using the bootstrapping technique in SmartPLS 4, which generated path coefficient values, t-statistics, and p-values. The criteria for decision-making followed the general SEM-PLS standards, namely:

1. A relationship is considered significant if the t-statistic value is greater than 1.967 and the p-value is less than 0.05 at a 95% confidence level.
2. A positive coefficient indicates a direct relationship, meaning that an increase in the independent variable will increase the dependent variable. Conversely, a negative coefficient indicates an inverse relationship.

Table 4. Hypothesis Testing Results

Path	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Budget Information System -> Accountability	0.915	0.920	0.024	38.824	0.000
Budget Information System -> Budget Absorption	0.370	0.379	0.163	2.279	0.023
Accountability -> Budget Absorption	0.495	0.486	0.172	2.878	0.004
Budget Information System -> Accountability -> Budget Absorption	0.453	0.447	0.159	2.846	0.004

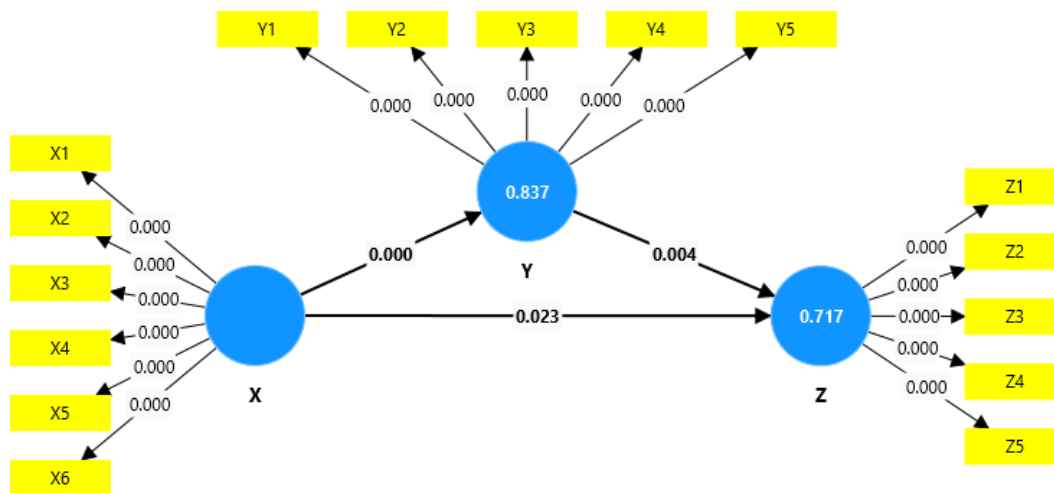


Figure 1. SEM Analysis Results

Based on the results of the analysis, the following explanations can be provided:

1. The relationship path between the Budget Information System and Accountability shows a coefficient value of 0.915 with a positive direction, a t-statistic value of 38.824 (> 1.967), and a p-value of 0.000 (< 0.05). These values indicate a very strong and significant influence. The findings explain that improvements in the quality of the Budget Information System will be followed by improvements in Accountability within the observed institutions. Therefore, the hypothesis stating that “The Budget Information System has a positive and significant effect on Accountability” is accepted.
2. In the direct relationship between the Budget Information System and Budget Absorption, the coefficient value obtained was 0.370 with a positive direction, a t-statistic value of 2.279 (> 1.967), and a p-value of 0.023 (< 0.05). These findings confirm that the Budget Information System has a positive and significant effect on Budget Absorption. This means that the better the budget information system implemented, the greater its contribution to improving budget absorption within the Agriculture, Food, Marine Affairs,

and Fisheries Regional Apparatus Organizations of Southwest Papua Province. Based on these findings, the hypothesis stating that “The Budget Information System has a positive and significant effect on Budget Absorption” is accepted.

3. The test results indicate that the relationship between Accountability and Budget Absorption has a coefficient value of 0.495 with a positive direction, a t-statistic value of 2.878 (> 1.967), and a p-value of 0.004 (< 0.05). These findings demonstrate that Accountability has a positive and significant effect on Budget Absorption. This means that the higher the level of accountability in budget management, the higher the level of budget absorption within the Agriculture, Food, Marine Affairs, and Fisheries Regional Apparatus Organizations of Southwest Papua Province. Therefore, the hypothesis stating that “Accountability has a positive and significant effect on Budget Absorption” is accepted.
4. Furthermore, the indirect effect of the Budget Information System on Budget Absorption through Accountability produced a coefficient value of 0.453 with a positive direction, a t-statistic value of 2.846 (> 1.967), and a p-value of 0.004 (< 0.05). These findings indicate that the indirect relationship is significant, meaning that Accountability is proven to mediate the effect of the Budget Information System on Budget Absorption. In other words, improvements in the Budget Information System not only directly affect Budget Absorption but also strengthen Budget Absorption through increased Accountability. Based on these findings, the hypothesis stating that “The Budget Information System has a positive and significant effect on Budget Absorption through Accountability” is accepted.

Overall, all paths within the research model show positive and significant results. These findings indicate that the Budget Information System plays an important role, both directly and indirectly, in improving Budget Absorption. At the same time, Accountability has been proven to act as a mediating variable in this relationship. Since the direct effect of the Budget Information System on Budget Absorption remains significant alongside the significant indirect effect through Accountability, the role of Accountability in this model can be categorized as partial mediation. This condition indicates that Budget Absorption is directly influenced by the quality of the Budget Information System; however, the influence becomes stronger when accompanied by good Accountability in budget management.

Discussion

The Effect of Budget Information Systems on Accountability

The results of this study indicate that the budget information system has a positive effect on accountability within the Agriculture, Food, Marine Affairs, and Fisheries Regional Apparatus Organizations of Southwest Papua Province. These findings confirm that accountability in budget management does not stand independently but is shaped by the quality of the system used to support the recording, processing, presentation, and traceability of financial information. When the budget information system is capable of supporting administrative tasks in an orderly manner, government officials possess a stronger foundation for preparing reports, carrying out responsibilities, and maintaining compliance with applicable regulations. This relationship can be observed from the descriptive condition of the budget information system variable, which shows that integration among modules and ease of use are the aspects most strongly perceived by respondents. These indicators demonstrate that the system sufficiently supports workflow integration and facilitates officials in carrying out budgeting processes. In the context of public organizations, an integrated and user-friendly system minimizes work duplication, improves the flow of information across departments, and supports data consistency from the planning stage to reporting. Such conditions make accountability processes more orderly because officials no longer work with fragmented data or complicated procedures. The positive relationship can also be explained through the accountability variable. Respondents perceived information transparency, compliance with regulations, and timeliness of reporting as relatively strong aspects of accountability. This condition indicates that when the budget information system is capable of providing data access, maintaining workflow, and supporting document processing, information openness and administrative compliance become easier to achieve. Accountability, therefore, depends not only on the attitude of government officials but also on work facilities that allow financial information to move systematically, be monitored, and be presented whenever needed.

On the other hand, descriptive findings also show that data access speed, information accuracy, and data security still require improvement, while within the accountability variable, the quality of financial reports and clarity of responsibility have not yet become the most prominent aspects. These empirical conditions enrich the interpretation of the findings. The positive influence identified indicates that the existing budget information system has functioned sufficiently in supporting accountability, although not all dimensions of system quality have reached an optimal condition. This means that the better the system ensures data accuracy, access stability, and information protection, the greater the opportunity for accountability to develop not only at the level of formal compliance but also in terms of report quality and clarity of responsibility among budget management actors. From the perspective of stewardship theory, these findings reflect that government officials act as stewards of public trust who require reliable work instruments to account for resource management. The budget information system functions as a medium that assists stewards in carrying out responsibilities in an orderly, transparent, and traceable manner. When the system is capable of providing relevant, documented, and ready-to-use information, the accountability relationship between officials and stakeholders becomes stronger. At this point, accountability is not merely an administrative obligation but the result of a work process supported by an adequate system, in line with stewardship theory's emphasis on responsibility, transparency, and orientation toward organizational and public interests.

These findings are empirically supported by several previous studies. (Palowa et al., 2025) demonstrated that the implementation of the Regional Financial Accounting System positively and significantly affects financial accountability and emphasized that strengthening accrual-based accounting systems is a strategic step toward transparent and accountable regional financial governance. (Mau et al., 2025) also found that the use of accounting information systems influences regional financial management accountability in the Regional Financial and Asset Management Agency of Malang Regency. Similarly, (Arkanuddin & Dorothea, 2025) proved that the use of information technology significantly affects village financial management accountability. Furthermore, (Tauda et al., 2025) identified accounting information systems as one of the factors positively and significantly influencing government agency performance accountability, while (Lirda et al., 2023) showed that accurate and structured reporting systems positively contribute to government accountability.

The findings of this study are also consistent with studies emphasizing the importance of organizational behavior, managerial quality, and institutional governance in improving accountability and organizational performance. (Anwar et al., 2025) explained that behavioral drivers and managerial decision-making significantly influence organizational effectiveness and institutional performance. This perspective suggests that the effectiveness of a budget information system depends not only on technological quality but also on the behavioral readiness and managerial capability of organizational actors in utilizing the system effectively. In regional government institutions, officials who are capable of adapting to integrated digital systems tend to demonstrate stronger administrative discipline, greater compliance with procedures, and improved accountability practices. These conditions are relevant to the present study because the implementation of budget information systems in the Agriculture, Food, Marine Affairs, and Fisheries Regional Apparatus Organizations of Southwest Papua Province requires not only technological infrastructure but also the ability of government officials to consistently operate the system in accordance with administrative procedures and financial governance standards.

In addition, (Anwar et al., 2025) emphasized that organizational support and non-financial motivational factors positively influence employee performance and effectiveness in public administration. This finding strengthens the argument that accountability can develop more effectively when government officials are supported by adequate organizational systems, clear work procedures, and administrative environments that encourage discipline and responsibility. In the context of this study, the availability of integrated budget information systems may improve employees' confidence and efficiency in managing financial administration because information becomes easier to access, monitor, and verify. Consequently, the budgeting process becomes more transparent, reporting delays can be minimized, and accountability mechanisms become more structured and reliable.

Furthermore, (Munzir et al., 2024) highlighted that strengthening structured financial reporting systems contributes significantly to improving transparency, reporting quality, and institutional accountability. Their findings demonstrated that the development of organized financial administration systems improves the quality of accountability mechanisms because financial information becomes easier to document, monitor, and verify. This condition is highly relevant to the present study because accountability within regional financial management fundamentally depends on the availability of accurate, organized, and traceable financial information. Therefore, the better the quality of the budget information system implemented by regional government institutions, the greater the opportunity to strengthen accountability not only in terms of formal compliance but also in terms of improving the quality of financial reports, administrative transparency, and institutional responsibility toward public stakeholders.

The Effect of Budget Information Systems on Budget Absorption

The results of this study indicate that the budget information system has a positive and significant effect on budget absorption within the Agriculture, Food, Marine Affairs, and Fisheries Regional Apparatus Organizations of Southwest Papua Province. These findings confirm that budget absorption is determined not only by the amount of allocated funds or activity readiness but also by the quality of the system supporting planning, implementation, monitoring, and budget reporting processes. When the budget information system operates systematically, administrative workflows become smoother, documents are easier to trace, and activity realization progresses more quickly toward implementation according to plan. This relationship can be explained through the descriptive overview of the budget information system variable. Respondents identified integration among modules and ease of use as relatively strong aspects. This condition indicates that the system sufficiently assists officials in connecting different stages of work into a unified workflow. In regional budget management, such integration is essential because budget absorption fundamentally requires continuity between activity planning, needs verification, administrative implementation, and realization monitoring. When the system facilitates users and connects processes across stages, bureaucratic obstacles can be reduced, and budget realization is more likely to proceed according to schedule.

This tendency becomes more evident when linked to the budget absorption variable. The strongest aspect of budget absorption is the conformity of activities with plans, while the percentage of budget realization, timeliness of implementation, minimization of budget surpluses, and effectiveness of budget utilization still indicate room for improvement. This pattern suggests that budget absorption in the observed institutions is not primarily hindered by the direction of activities but rather by the smoothness of implementation processes. In this context, the budget information system acts as an operational bridge ensuring that planned activities can be translated into administrative actions and expenditure realization. The better the system supports routine administrative work, the smaller the possibility of delays that may hinder budget realization.

However, indicators such as data access speed, information accuracy, and data security within the budget information system variable have not yet become the most prominent aspects. These findings explain why the effect of the budget information system on budget absorption is positive but still leaves room for improvement. Budget absorption requires quickly accessible data to support decision-making, accurate information to avoid repeated corrections, and secure data to ensure administrative certainty during verification processes. If one of these elements remains weak, delays may still occur in document preparation, activity adjustments, or fund disbursement processes. Therefore, the findings indicate that the budget information system has moved toward supporting budget absorption, but its effectiveness will increase further if access quality, accuracy, and system security continue to improve.

From the perspective of stewardship theory used in this study, civil servants are viewed as stewards of public trust responsible for transforming budget resources into programs and activities that generate tangible benefits. This responsibility cannot be effectively carried out if stewards operate within slow, fragmented systems that produce weak information. The budget information system serves as an instrument helping officials maintain orderly processes, accelerate coordination, and ensure that budget utilization remains aligned with planned objectives. Thus, the positive influence of the budget information system on budget absorption aligns with stewardship theory, as reliable technology strengthens the ability

of government officials to realize budget mandates in an orderly and targeted manner without being constrained by administrative barriers.

These findings are also strongly supported by previous studies. (Phita et al., 2025) found that SIPD plays an important role in improving budget management efficiency through integrated planning-to-reporting processes, real-time monitoring, and reduced human error, thereby helping prevent underspending and improving budget realization control. (Arsana, 2024) also emphasized that regional financial management information systems strengthen the realization of expenditure budget absorption, especially when supported by competent human resources, organizational commitment, and adequate regulations. Furthermore, (Hasanah & Djasuli, 2025) showed that SIPD was designed to make regional financial management more effective and efficient; however, delays in input processes, budget revisions, and system disruptions may hinder cash budget preparation and fund disbursement, ultimately affecting budget realization. Similarly, (Erliyani & Sulastiningsih, 2023) found that SIPD implementation affects expenditure budget absorption in regional government organizations in Magelang Regency. (Siamsa, 2022) demonstrated that regional budget absorption in Merauke Regency is associated with the utilization of regional financial information systems supported by planning quality and human resource capacity. (Basri et al., 2022) also found that the utilization of information technology positively influences budget absorption in regional government organizations of Riau Province. The findings of this study are also relevant to studies emphasizing the importance of managerial behavior, organizational capability, and strategic decision-making in improving institutional effectiveness and organizational performance. (Anwar et al., 2025) explained that behavioral drivers and managerial policies significantly influence organizational performance and operational effectiveness. This perspective suggests that the success of budget absorption is not solely determined by technical procedures or budget allocations but also by the ability of organizational actors to utilize available systems effectively in supporting institutional objectives. In the context of regional government institutions, officials who are capable of adapting to integrated information systems tend to perform administrative processes more efficiently, coordinate activities more effectively, and reduce procedural delays that may hinder budget realization. These conditions are highly relevant to the present study because the implementation of budget information systems in regional apparatus organizations requires both technological readiness and managerial capability to ensure that planned activities can be translated into timely budget realization.

In addition, (Anwar et al., 2022) emphasized that organizational competitiveness, managerial effectiveness, and strategic resource management contribute positively to institutional performance. This finding strengthens the argument that budget absorption improves when institutions possess administrative systems capable of supporting efficient organizational processes and coordinated decision-making. The existence of integrated budget information systems enables government officials to monitor financial activities more systematically, minimize administrative duplication, and improve the accuracy of expenditure realization processes. Consequently, organizational performance in budget management becomes more effective and aligned with planned targets.

Furthermore, (Tasrim et al., 2024) highlighted that financial management decisions and organizational structures significantly influence institutional sustainability and performance effectiveness. This perspective is relevant to the findings of this study because budget absorption fundamentally depends on how effectively institutions manage financial information, coordinate administrative activities, and execute budget plans through reliable systems. When financial information systems provide accurate, timely, and accessible information, organizational actors become more capable of making faster and more precise decisions regarding budget implementation. As a result, delays in administrative verification, budget adjustments, and fund disbursement processes can be minimized, thereby improving overall budget absorption performance.

Overall, these previous findings strengthen the conclusion of this study that budget absorption improves when budgeting processes are supported not only by integrated, user-friendly, fast, and reliable information systems but also by effective managerial behavior, organizational readiness, and institutional capability in utilizing technology to support public financial management.

The Effect of Accountability on Budget Absorption

The results of this study indicate that accountability has a positive and significant effect on budget absorption within the Agriculture, Food, Marine Affairs, and Fisheries Regional Apparatus Organizations of Southwest Papua Province. These findings demonstrate that the more orderly budget accountability is implemented, the greater the opportunity for budgets to be realized according to established work plans. In this context, accountability is not merely an administrative obligation but also a working mechanism that ensures each stage of budget utilization remains within accountable procedures. This relationship is reflected in the descriptive overview of the accountability variable, where information transparency, compliance with regulations, and timely reporting emerged as relatively strong aspects. These three elements are closely related to budget absorption because expenditure realization in local government environments always requires transparent information, adherence to procedures, and timely reporting. When budget information can be clearly traced, regulations are consistently implemented, and reports are submitted on time, the verification of activities, document examinations, and budget realization control processes proceed more smoothly. Such conditions reduce administrative barriers and increase the likelihood that planned activities will quickly move into implementation stages. This relationship is also empirically evident when linked to the indicators of budget absorption. Within this variable, conformity of activities with plans appeared as the strongest aspect, while the percentage of budget realization, timeliness of implementation, minimization of remaining budgets, and effectiveness of budget utilization still require improvement. This pattern indicates that the primary issue does not lie in planning activities but rather in the organization's ability to transform plans into orderly, timely, and efficient realizations. In such situations, accountability functions as the link between planning, implementation, and reporting. The stronger the accountability mechanism, the smaller the possibility of delays, repeated processes, or excessive remaining budgets that could have been prevented earlier. Another important aspect is that clarity of responsibility and the quality of financial reports have not yet become the most prominent dimensions of accountability. This finding suggests that the positive effect of accountability on budget absorption has already formed, although not all dimensions contribute equally. If the clarity of responsible parties and the quality of financial reports are further strengthened, budget management processes will achieve greater procedural certainty. This certainty is essential because budget realization requires accurate documents, clear responsibilities, and reliable reports to prevent implementation stages from being delayed due to corrections, clarifications, or repeated revisions. In other words, strong accountability accelerates budget absorption not by encouraging uncontrolled spending but by ensuring that budget realization is conducted in an orderly, testable, and goal-oriented manner. From the perspective of stewardship theory, these findings reflect that government officials act as stewards of public trust who must maintain consistency between received resources and the benefits generated. Accountability becomes a concrete manifestation of this responsibility because through accountability, officials not only report budget utilization but also demonstrate that expenditures are carried out according to organizational mandates and public needs. When stewardship-oriented management is properly implemented, budget absorption processes tend to become more orderly, targeted, and consistent with established work plans.

Empirical support for these findings is also substantial. (Rahmawati et al., 2024) found that regional financial accountability is closely associated with budget absorption through planning and internal control mechanisms. (Chalisto & Julianto, 2025) also found that internal accountability positively affects local government expenditure efficiency. Meanwhile, (Syahadat et al., 2024) demonstrated that public accountability improves local government managerial performance, particularly when strengthened by internal oversight. Similarly, (Rantepulung et al., 2023) showed that financial accountability influences local government performance and financial supervision. The findings of this study are also supported by studies emphasizing the role of managerial behavior, organizational responsibility, and institutional governance in improving organizational effectiveness and performance sustainability. (Irwan et al., 2025) explained that employee motivation, organizational support, and managerial responsibility significantly influence performance effectiveness in public administration institutions. This perspective indicates that accountability in budget management is not solely shaped by formal regulations, but also by the commitment and discipline of organizational actors in carrying out their responsibilities. In the context of regional government institutions, officials who possess stronger responsibility and administrative

commitment tend to implement budget realization processes more consistently, accurately, and in accordance with organizational objectives. These conditions are highly relevant to the present study because effective budget absorption requires not only technical planning but also accountable managerial behavior throughout each stage of budget implementation.

In addition, (Anwar et al., 2025) emphasized that behavioral and managerial drivers significantly influence organizational performance and institutional effectiveness. This finding strengthens the argument that accountability contributes to budget absorption because accountable organizational behavior encourages more disciplined administrative management, more effective coordination, and more consistent implementation of financial procedures. When organizational actors prioritize accountability in carrying out financial responsibilities, delays in verification, reporting, and budget realization can be minimized. Consequently, the implementation of public programs becomes more aligned with established plans and timelines. Furthermore, (Pahlevi & Anwar, 2023) highlighted that organizational governance, strategic management, and institutional accountability contribute significantly to improving organizational value and performance sustainability. This perspective is relevant to the findings of this study because accountability serves as a mechanism that connects planning, implementation, supervision, and reporting processes within public financial management. Strong accountability allows institutions to maintain consistency between planned programs and realized expenditures, thereby improving procedural certainty and reducing inefficiencies in budget utilization. Therefore, accountability not only functions as an administrative obligation but also as a strategic organizational mechanism that supports effective and timely budget absorption. Other studies, such as (Parindingan et al., 2024) emphasized that accountability and transparency remain central principles in regional government financial governance in the digital era. (Indriani et al., 2025) also found that compliance among regional financial managers positively affects expenditure budget absorption. Meanwhile, (Kusnadi, 2025) demonstrated that internal supervision, budget implementation, and orderly planning positively contribute to capital expenditure absorption. Collectively, these findings reinforce the results of this study that budget absorption tends to improve when budget management is implemented in an accountable, disciplined, and verifiable manner at every stage.

The Effect of Budget Information Systems on Budget Absorption Through Accountability

The findings in this section indicate that the budget information system has a positive and significant effect on budget absorption through accountability. These results demonstrate that the influence of the budget information system on budget realization does not operate solely through direct mechanisms but also through the quality of accountability established within the institution. In other words, the budget information system will exert a stronger impact on budget absorption when it first improves accountability in budget management. This indirect relationship can be understood from the condition of the budget information system variable, which indicates that module integration, ease of use, and infrastructure availability are relatively strong aspects. An integrated and user-friendly system allows information to flow more systematically from planning, implementation, to reporting stages. When this process operates smoothly, government officials are not only better able to complete administrative work but are also more capable of maintaining data consistency, accelerating document preparation, and minimizing errors in budgeting processes. In this context, the budget information system begins to establish the foundation of accountability because effective accountability always depends on organized, documented, and traceable data.

This process is then linked to the accountability variable, which in this study is reflected primarily through information transparency, compliance with regulations, and timely reporting. These three elements serve as the mechanism explaining why the budget information system indirectly promotes budget absorption. When the system produces more organized and easily monitored information, procedural compliance becomes easier to maintain, reports can be submitted on time, and information openness improves. Such accountability reduces delays in budget realization caused by incomplete documents, unclear responsibilities, or inconsistencies among implementing actors. At this stage, accountability acts as a mediating mechanism transforming the technical benefits of the information system into smoother budget realization. The mediating relationship becomes even stronger when linked to the

budget absorption variable. The relatively strongest aspect of budget absorption is conformity between activities and plans, while realization percentages, timeliness of implementation, minimization of remaining budgets, and effectiveness of budget utilization still indicate room for improvement. This pattern suggests that the institution already possesses relatively clear activity directions, but the effectiveness of realization is still highly dependent on the orderliness of implementation processes. Therefore, the budget information system must do more than simply facilitate data access or connect work modules. It must generate meaningful accountability so that planned activities can truly be translated into timely budget realization with minimal administrative barriers and without leaving excessive remaining budgets at the end of the period. Thus, accountability becomes the critical link explaining how system quality ultimately affects budget absorption.

Within the framework of stewardship theory, this indirect relationship can be explained through the role of government officials as stewards of public trust who are required not only to spend budgets but also to account for their utilization in an orderly manner. The budget information system provides the operational instrument, while accountability represents how the mandate is implemented within bureaucratic practice. When officials are supported by systems that facilitate recording, monitoring, and reporting, they become more capable of acting as stewards who ensure consistency between planning, budget utilization, and activity outcomes. In this context, budget absorption is understood not merely as the amount of realized funds but as the outcome of an orderly, verifiable, and publicly accountable management process.

Empirical support for these findings can also be found in several previous studies. (Phita et al., 2025) demonstrated that SIPD strengthens efficiency, transparency, and accountability through integrated planning-to-reporting processes, real-time monitoring dashboards, audit trails, and automatic financial reports, all of which logically increase the likelihood of orderly budget realization. (Arsana, 2024) also found that regional financial management information systems strengthen factors encouraging expenditure budget realization. (Hasanah & Djasuli, 2025) further emphasized that SIPD was designed to create efficient, effective, transparent, and accountable financial management, although input constraints and system disruptions may still hinder administrative and disbursement processes.

These findings are also consistent with studies emphasizing the importance of managerial behavior, organizational governance, and institutional effectiveness in strengthening accountability and organizational performance. (Anwar et al., 2025) explained that behavioral and managerial drivers significantly influence organizational effectiveness and institutional performance sustainability. This perspective suggests that the success of budget absorption is not only determined by technological systems but also by the ability of organizational actors to manage administrative responsibilities, maintain coordination, and ensure procedural discipline throughout budgeting processes. In the context of regional government institutions, officials who are capable of utilizing integrated information systems effectively tend to demonstrate stronger accountability practices, more accurate financial administration, and more consistent implementation of budget realization activities. These conditions are highly relevant to the present study because the implementation of budget information systems becomes more effective when accompanied by accountable managerial behavior and institutional commitment toward orderly financial governance.

In addition, (Irwan et al., 2025) highlighted that organizational support and non-financial motivational factors positively influence employee effectiveness and managerial performance in public administration institutions. This finding reinforces the argument that accountability functions as an important mediating mechanism because employees who are supported by organized systems and conducive administrative environments are more capable of carrying out financial responsibilities consistently and transparently. Within the context of this study, integrated budget information systems not only improve technical administrative processes but also strengthen organizational discipline, improve reporting timeliness, and reduce procedural delays that may hinder budget realization. Consequently, accountability transforms the technical advantages of information systems into more effective and efficient budget absorption outcomes. Furthermore, (Pahlevi & Anwar, 2023) emphasized that organizational governance, strategic management, and institutional accountability contribute significantly to improving organizational value and sustainability. This perspective is relevant to the findings of this study because

accountability serves as the connecting mechanism between planning, implementation, supervision, and reporting in regional financial management. When accountability mechanisms operate effectively, institutions become more capable of ensuring that budget implementation remains aligned with organizational objectives and public interests. Therefore, the role of accountability in mediating the relationship between budget information systems and budget absorption demonstrates that effective public financial management requires not only technological infrastructure but also institutional governance systems that encourage responsibility, transparency, and disciplined administrative performance.

These findings are also consistent with the study of (Mediaty et al., 2025), which showed that system functionality, ease of use, and user satisfaction positively influence budget management. Meanwhile, (Bernika et al., 2023) explained that SIPD implementation affects expenditure administration, while (Irawati et al., 2025) demonstrated that accountability and transparency are associated with achieving budget realization targets. Overall, these previous studies reinforce the findings of this study that budget information systems will produce a more effective impact on budget absorption when they first establish strong accountability in budget management.

4. CONCLUSION

Based on the descriptive analysis, SEM model testing, and discussion conducted in this study, it can be concluded that the Budget Information System plays an important role in improving Accountability and Budget Absorption within the Agriculture, Food, Marine Affairs, and Fisheries Regional Apparatus Organizations of Southwest Papua Province. The findings indicate that the better the quality of the Budget Information System implemented by the institution, the stronger the accountability in budget management. This improvement is reflected in better timeliness of reporting, higher compliance with regulations, greater transparency of financial information, clearer responsibility mechanisms, and improved quality of financial reports. In addition, the Budget Information System was also found to have a positive and significant effect on Budget Absorption. These findings demonstrate that an integrated, user-friendly, and well-supported information system contributes to smoother budget realization processes, timely implementation of activities, better conformity between activities and plans, improved control of remaining budgets, and more effective budget utilization. Therefore, the existence of a reliable Budget Information System becomes an important supporting factor in improving the effectiveness of regional financial management. The study further concludes that Accountability has a positive and significant influence on Budget Absorption. This result confirms that effective budget absorption requires orderly accountability mechanisms, adequate transparency of information, compliance with administrative procedures, and reliable financial reporting systems. When accountability is properly implemented, the process of budget realization becomes more organized and is less likely to experience administrative obstacles or delays caused by unclear procedures and weak financial management practices. Furthermore, the findings reveal that the Budget Information System also has an indirect positive and significant effect on Budget Absorption through Accountability. This means that the influence of the Budget Information System on Budget Absorption becomes stronger when accompanied by good accountability practices. Accountability therefore functions as an important mediating mechanism that bridges the benefits of the Budget Information System toward improving budget realization performance. In other words, strengthening Accountability enhances the effectiveness of the Budget Information System in supporting optimal Budget Absorption within the observed institutions.

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