

THE EFFECT OF REGIONAL FINANCIAL ACCOUNTING SYSTEMS AND UTILIZATION OF INFORMATION TECHNOLOGY ON SKPD PERFORMANCE WITH ATTITUDE OF GOVERNMENT APPARATUSES AS A MODERATING VARIABLE

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Abstract: This study aims to test whether the moderation of the attitude of government officials can influence the regional financial accounting system and the use of information technology on SKPD performance. The population and samples selected in this study were Regional Work Units (SKPD) in the DKI Jakarta area, questionnaires which would be distributed to Regional Work Units (SKPD) in the DKI Jakarta area with a total of 236 samples. The software used is SmartPLS (Partial Least Square). The results of hypothesis testing in this study found that the regional financial accounting system has a positive and significant effect on SKPD performance, the use of information technology has a positive effect on SKPD performance, the attitude of government officials on SKPD performance has a positive and significant effect, the attitude of government officials can strengthen the influence of the regional financial accounting system on SKPD performance and moderating the attitude of government officials are not able to strengthen the influence of the use of information technology on SKPD performance.

Keywords: Regional Financial Accounting System, Utilization of Information Technology, SKPD Performance, Attitude of Government Apparatuses.

INTRODUCTION

The regional financial accounting system is one of the factors that influence local government performance, to support and strengthen performance it is necessary to implement a Regional Financial Accounting System (RFAS). The application of the Regional Financial Accounting System (RFAS) is

emphasized in (Regulation of the Minister of Home Affairs Number 13, 2006) concerning regional financial management guidelines which state that the regional financial accounting system (RFAS) is a series of procedures starting from the process of data collection, recording, summarizing, to reporting finance in the context of accountability for the implementation of the APBD

which can be done manually or using a computer application.

To facilitate the implementation of bookkeeping, it is permissible to use application software, consequently HR must be able and proficient in operating computers and understand the application of regional financial administration procedures (Damanik, 2017). In relation to the optimal performance of budget executors, the attitude of local government officials is one of the factors that supports performance improvement. According to (Rio & Afifah, 2023), the involvement of subordinate section heads and staff to be able to provide ideas, ideas, and decide together in the budgeting process is very much needed to improve government performance. The positive attitude of each apparatus makes budget executors more loyal to the organization, so they will provide the best in public services (Apriani et al., 2016), Being motivated at work, working with a sense of calm, and more importantly high job satisfaction increase the possibility of achieving high productivity as well. People who are dissatisfied with their jobs tend to do or avoid work situations, both physical and psychological.

Based on this background, the authors are interested in conducting research on the extent to which the influence of the regional financial accounting system and the use of information technology on the performance of regional work units (SKPD) with the attitude of government

officials as a moderating variable. Therefore, the authors are interested in conducting research with the title "The Influence of Regional Financial Accounting Systems and Utilization of Information Technology on the Performance of Regional Work Units (SKPD) with the Attitude of Government Apparatuses as a Moderating Variable". And based on the background of the problems above, the problem can be formulated as follows:

1. Does the regional financial accounting system affect the performance of regional work units (SKPD)?
2. Does the use of information technology affect the performance of regional work units (SKPD)?
3. Does the attitude of the government apparatus affect the performance of regional work units (SKPD)?
4. Can the attitude of government officials moderate the relationship between the regional financial accounting system and the performance of regional work units (SKPD)?
5. Can the attitude of government officials moderate the relationship between the use of information technology and the performance of regional work units (SKPD)?

LITERATURE REVIEW AND HYPOTHESES

Agency Theory

Agency theory views that local governments as agents for society (principals) will act with full awareness

for their own interests and views that local governments cannot be trusted to act in the best way for the benefit of society (Zain et al., 2022). According to (Damayanti & Hermanto, 2018) agency theory has been practiced in public sector organizations, especially in the central government and local governments which aim to provide maximum service to the community for the resources used to improve people's welfare and relate to performance reporting practices based on agency theory.

Decision-Usefulness Theory

This theory discusses the problems that arise through the accounting concept based on historical costs. Decision making by users uses decision usefulness theory, because this theory includes the requirements of good quality accounting information (Azizah, 2017). This accounting information decision is useful for considering decision making, because it contains components that include the requirements of the quality of accounting information, namely relevant, reliable, understandable, and comparable (Kiswara, 2011).

The Effect of the Regional Financial Accounting System on SKPD Performance

In (Regulation of the Minister of Home Affairs Number 64, 2013) it is explained that the Regional Government Financial Accounting System is a series

that starts from procedures, organizers, equipment and other elements to realize the accounting function starting from transaction analysis to entity financial reporting. The regional financial accounting system can generate strong support for the achieved local government performance. The regional financial accounting system has a positive and significant effect on local government performance (Amelia, 2021). Based on the description above, the first hypothesis is formulated as follows ***H1: Regional Financial Accounting System has a positive effect on SKPD performance.***

The Effect of Utilization of Information Technology on SKPD Performance

The benefits of information technology are to make it easier for the government to have an obligation to improve regional financial management capabilities and take advantage of advances in information technology by maximizing information technology to grow management information networks and government work processes systematically (Rahayu & Kanita, 2023). Information is the key to today's developments and through this computerization building information technology can be produced (Abdelraheem et al., 2021). According to researchers (Nasir & Oktari, 2011) states that the utilization of information technology has a significant effect on

the performance of government units. Based on the description above, the second hypothesis is formulated as follows **H2: Utilization of Information Technology has a positive effect on SKPD Performance.**

The Effect of Attitudes of Government Apparatuses on SKPD Performance

Having a positive attitude from each apparatus makes budget executors more loyal to the organization, so they will provide the best in public services, are motivated at work, work with a sense of calm, and more importantly high job satisfaction increases the possibility of achieving productivity and motivation high too. The attitude of government officials towards sustainable development is evaluated in terms of ecocentric, anthropocentric and antipathic perspectives (Yurttas & Çağlar, 2019). Research (Apriani et al., 2016) states that the attitude of government officials has a positive effect on local government performance. This is supported by the existence of a positive attitude from officials who further optimize their work, it is hoped that the performance of the apparatus will also increase. Based on the description above, the third hypothesis is formulated as follows **H3: The attitude of government officials has a significant effect on SKPD performance.**

Moderation of Attitudes of Government Officials Able to Strengthen or Weaken the Effect of

the Regional Financial Accounting System on SKPD Performance.

According to (Binawati & Nindyaningsih, 2022), the regional financial accounting system is a series of systems starting from the process of collecting data, recording, summarizing, to financial reporting in the context of implementing the Regional Budget (APBD) so that it becomes financial information that is useful for outsiders, as well as internal local government for economic decision making. According to researchers (Hidayat, 2015) the regional financial accounting system has a significant positive effect on local government performance. Apparatus attitudes/competencies have a positive effect on managerial performance in financial management (Sari et al., 2017). Thus it can be concluded that the regional financial accounting system has the potential to have an impact on the attitude of government officials. In accordance with the previous research statements and the arguments above, the H4 hypothesis was set : **Moderation of Government Apparatus Attitudes is able to strengthen the influence of the Regional Financial Accounting System on SKPD Performance.**

Moderation of Attitudes of Government Officials Able to Strengthen or Weaken the Effect of Utilization of Information Technology on SKPD Performance.

Information technology has created significant benefits for accounting departments, technology

not only makes accounting easier than before, but also improves overall organizational performance (Al-Qudah, 2019). According to researchers (Pramudi, 2012) states that the use of information technology on the attitudes of government officials has a significant positive effect, attitudes or behavior in this study indicate that the perspective on computers is dominant in terms of knowledge, pleasure, purpose and function. Thus it can be concluded that the use of information technology has the potential to have an impact on the attitude of government officials. In accordance with previous research statements and the arguments above, hypothesis H5 is set : ***Moderation of Attitudes of Government Apparatuses is able to strengthen the influence of Information Technology Utilization on SKPD Performance.***

METHODOLOGY

The population selected in this study is the Regional Work Unit (SKPD) in the DKI Jakarta area, the sample comes from the Regional Work Unit (SKPD) in the DKI Jakarta area. This population is also the sample in this study, because each SKPD also carries out the budget preparation process for their own SKPD. This study used a survey method by distributing questionnaires directly to respondents. This questionnaire is in the form of a google form folder containing responses to written questions posed by researchers.

The questionnaires that will be distributed to the Regional Work Units (SKPD) in the DKI Jakarta area are 30 samples per area in DKI Jakarta so that the total number of copies is 236 samples. Questionnaires were delivered directly to SKPD agencies and addressed to state civil servants in Regional Work Units (SKPD) in the DKI Jakarta area. The number of samples taken is approximately 5 to 10 times the number of existing indicators (Hair, 2015). The number of indicators of the variables studied is 14 indicators, so that the minimum number of respondents that must be obtained is 100, but the more the better.

This researcher has four variables studied. The first is the regional financial accounting system variable. The regional financial accounting system is properly accounted for, which means providing financial information that is complete, accurate, in accordance with guidelines, in the right form and at the right time (Indrayani & Widiastuti, 2020). The regional financial accounting system uses three indicator variables, namely recording, summarizing, and reporting (Nurachman & Zeyn, 2016). The second is the variable utilization of information technology. Some believe that information technology can only be applied to activities that are categorized in data processing and information archiving, while some others believe that other types of application and use of other electronic equipment are

considered information technology (Sadeghimanesh & Samadi, 2014). Utilization of information technology uses four indicator variables, namely an adequate number of computers, utilization of internet networks, computerized accounting processes, and use of software in accordance with the law (Andika Novi Irwansah, 2021). Third, the performance variable of regional work units (SKPD). Government performance is the result and effectiveness of government management (Wu, 2021). Performance measures in the budget provide encouragement to budget executors to be able to achieve maximum results according to the specified performance measures (Johan & Rahmawati, 2023). Pursuit of high quality performance is not only the fundamental mission of modern corporate governance, but also the basis for improving government efficiency and public satisfaction, promoting the implementation of responsibilities and administrative reform. The performance of regional work units (SKPD) uses six indicator variables, namely input, process, output, outcome, benefit and impact (Mahsun, 2012). Fourth, the variable attitude of the government apparatus. An attitude of responsibility in government will show the social needs of society and can be seen as an expression of government legitimacy to provide social welfare and distribution (Dalen, 2022). The attitude of government officials is a level of positive or negative tendencies of government officials accompanied by

actions taken towards public services (Pertwi et al., 2014). The attitude of government officials can also be interpreted as a habit or behavior of government officials to be able to express something or feelings through good deeds in accordance with applicable norms in terms of carrying out public services. The attitude of government officials uses three indicator variables, namely belief in work, emotional evaluation of work, and a tendency to be responsible for work (Fadiyah, 2021). Research data were collected using a questionnaire using a Likert scale of 1 to 5. Statements or questions made on the questionnaire were based on indicators of each variable studied. Respondents' answers were collected and then recapitulated for analysis.

RESULTS AND DISCUSSION

Respondents in this study were State Civil Apparatus (ASN) who participated in preparing the budget for 10-20 ASN Regional Work Units (SKPD) in all areas of DKI Jakarta who were considered capable of describing overall SKPD performance, so that the total number of respondents in this study was 236 person. Based on the data filled in by the respondents in the research questionnaire, it can be seen that the characteristics of ASN respondents in the Regional Work Units (SKPD) in all areas of DKI Jakarta who filled out the research. The characteristics of the respondents presented were Instance, gender for males 53.2% and females

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46%. With four age groupings, namely 21-30 years as many as 17.5% or 40 respondents, 31-40 years as many as 56.3% or 137 respondents, 41-50 years as many as 23.8% or 55 respondents, >50 years as many as 2.4% or 4 respondents. As well as the respondents in the study had different educational paths taken, namely there were 5 last educational groupings namely SMA/SMK as many as 25.8% or 60 respondents, Diploma as many as 18.7% 45 respondents, Literature 1 (S1) as many as 38.9% or 94 respondents, Literature 2 (S2) as much as 14.7% or 33 respondents, and Literature 3 (S3) as much as 1.9% or 4 respondents. And the

sample respondents in the study were grouped in five regions in DKI Jakarta, namely South Jakarta as many as 17.9 % or 45 respondents, East Jakarta 17.5% or 45 respondents, West Jakarta as many as 17.9% or 45 respondents, Central Jakarta 17.5 % or 45 respondents and North Jakarta as much as 28.6% or 56 respondents. Data quality test in this study uses *Partial Least Square (PLS)*, which is a *Structural Equation Modeling (SEM)* equation model , with an approach based on *variance* or *component-based structural equation modeling* . The software to be used is SmartPLS (*Partial Least Square*).

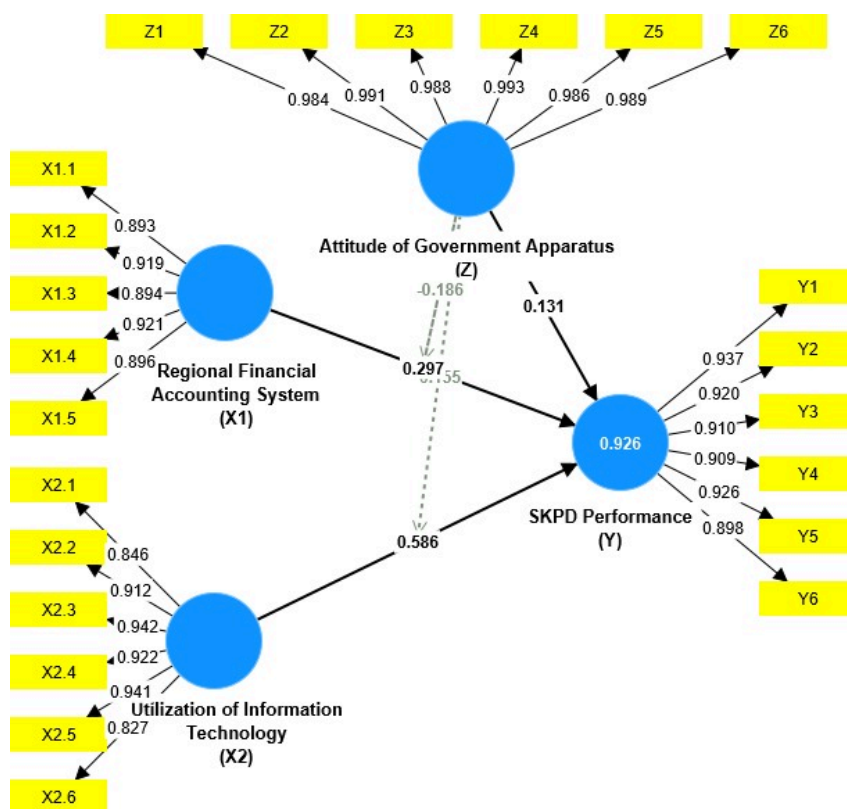


Figure 1. Loading Factor
Source: SmartPLS Processed Data

The initial evaluation or model measurement test is reflective in nature, namely with convergent validity. Evaluation of convergent validity begins by looking at item reliability as indicated by a loading factor value of more than 0.5, so it has good validity. For research in the early stages of developing a measurement scale, a loading value of 0.5 to 0.60 is considered sufficient. The

significance test of factor loading can be done with the t statistic or p value, if the t statistic is > 1.96 and the p value is < 0.05 then it has significant validity. From the picture above it shows that the loading factor gives the recommended appropriate value. This means that the indicators used in this study are valid or can be said to have met convergent validity.

Table 1. Construct Validity and Reliability

hypothesis	Cronbach's Alpha	Composite reliability rho_A	Composite reliability rho_C	Average variance extracted (AVE)	decision
RFAS (X1)	0.945	0.950	0.958	0.819	accepted
UITs (X2)	0.952	0.956	0.962	0.809	accepted
SKPD.P (Y)	0.962	0.962	0.969	0.841	accepted
AGA (Z)	0.995	0.995	0.996	0.977	accepted
AGA (Z) → RFAS (X1)	1,000	1,000	1,000	1,000	accepted
AGA (Z) → RFAS (X2)	1,000	1,000	1,000	1,000	accepted

Source: SmartPLS Processed Data

To see the validity test is done by comparing the square root of the *average variance extracted* (\sqrt{AVE}) having > 0.50 , it can be said that the validity test can be declared valid. Reliability test is used to determine whether the research questionnaire used is reliable or reliable, for reliability tests conducted with *Cronbach's Alpha*, *Composite reliability rho_A* and *Composite reliability rho_C* for all variables has results > 0.70 , it can be said that the reliability test can be declared reliable. This *Cronbach's Alpha* to test

the reliability of the instrument, which means that the closer the reliability coefficient, the better. Consistency reliability between items or coefficients is found in *Cronbach's Alpha*. So thus all research instruments can also be said to be reliable. Testing the structural model or inner model is used to test hypotheses between variables, which can be seen from the P value and T statistic, if the P value is below 0.05 or 5% it means accepted or significant and if the T statistic is above 1.96 then it is significant. To prove the hypothesis, the

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test is based on the Path Coefficients value as shown in the table below which

is the result of obtaining the following hypothesis proof:

Table 2. Hypothesis Testing

	Hypothesis	original samples	Sample means	Standard deviation	T Statistics	P Values	decision
H ₁	RFAS (X1) → SKPD.P (Y)	0.297	0.309	0.082	3,631	0.000	accepted
H ₂	UIT (X2) → P. SKPD (Y)	0.586	0.579	0.088	6,685	0.000	accepted
H ₃	AGA (Z) → K. SKPD (Y)	0.131	0.124	0.039	3,382	0.001	accepted
H ₄	AGA (Z) * RFAS → SKPD.P (Y)	-0.186	-0.162	0.091	2,049	0.042	accepted
H ₅	AGA (Z) * UIT → SKPD.P (Y)	0.155	0.134	0.088	1,766	0.079	rejected

Source: SmartPLS Processed Data

Based on the results of hypothesis testing in this study it was found that the first hypothesis (H1) was accepted and it can be concluded that the regional financial accounting system has a positive effect on SKPD performance. This can be seen from the P Values which are 0.000 and the decision is accepted. In line with research evidence from (Amelia, 2021) the regional financial accounting system has a positive significant effect on local government performance. Based on the results of hypothesis testing in this study it was found that the second hypothesis (H2) was accepted and it can be concluded that the use of information technology has a positive effect on SKPD performance. This shows the relationship between the use of information technology in line with SKPD performance. The results of this

study are in accordance with the research that was found by the research (Nasir & Oktari, 2011) the use of information technology has a significant effect on the performance of government units. The proof of the third hypothesis (H3) based on the results of this test found that the attitude of government officials towards SKPD performance had a positive and significant effect, so that H3 was accepted. The results of this study strengthen the results of research (Apriani et al., 2016) states that the attitude of government officials has a positive effect on the performance of local governments. In the fourth hypothesis (H4) the attitude of government officials is stated to be negative and significant, meaning that it can weaken the influence of the regional financial accounting system on SKPD

performance. So it can be stated that the regional financial accounting system on SKPD performance still lacks the potential to have an impact on the attitude of government officials as a moderating variable. For the last hypothesis, namely the fifth hypothesis (H5), moderation in the attitude of government officials is not able to strengthen the influence of the use of information technology on SKPD performance. Thus this research is not in line with research conducted by (Pramudi, 2012) stating that the use of information technology has a significant positive effect on the attitudes of government officials.

The results of this study deserve discussion related to the results of the coefficient of determination. The coefficient of determination is usually used as the basis for determining the effect of the independent variable on the dependent variable. The formula used is: $KD = R^2 \times 100\%$. Based on data processing in this study, R^2 was obtained, namely 0.926. From the value of the coefficient of determination (R^2) 0.926, which means that the influence of the regional financial accounting system and the use of information technology on SKPD performance contributes 92.6% while the remaining 7.4% is influenced by factors other than this research.

CONCLUSIONS AND SUGGESTIONS

This study aims to see how far the influence of the regional financial accounting system and the use of information technology on SKPD

performance with the attitude of government officials as a moderating variable. Based on the results of research findings and testing of the hypotheses that have been proposed, it can be concluded that the regional financial accounting system has a positive and significant effect on SKPD performance, the use of information technology has a positive effect on SKPD performance, the attitude of government officials towards SKPD performance has a positive and significant effect, the attitude of government officials can strengthen the influence of the regional financial accounting system on SKPD performance and moderate the attitude of government officials unable to strengthen the influence of the use of information technology on SKPD performance. From the results of this fifth hypothesis research, to prevent such a situation, SKPD should be able to improve the perspective of the dominant computer in terms of knowledge, fun, purpose and function. With the existence of a positive regression relationship between computer use and performance in kelurahan employees, the application of computerization in kelurahan government has proven to be able to improve performance, so information technology acceptance must be used correctly in every policy process which includes planning, making, implementing and evaluating.

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