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The Influence of System Quality Factors and Information Quality on The Quality of Financial Reports Using SIPD RI at BPKAD of Sulawesi Tengah Province

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Abstract

The primary objective of this study is to evaluate and examine the influence of System Quality and Information Quality on Financial Report Quality related to the implementation of the Regional Government Information System (SIPD RI) within the Regional Finance and Asset Management Agency (BPKAD) of Central Sulawesi Province. SIPD RI serves as a centralized digital platform that supports local government activities in financial planning, budgeting, implementation, and reporting. This study employed a quantitative strategy utilizing the Structural Equation Modeling–Partial Least Squares (SEM-PLS) framework. Data collection was conducted by distributing a Likert-scale questionnaire (scored from 1 to 5) to BPKAD employees who routinely operate SIPD RI. The findings indicate that system quality and information quality have a constructive and meaningful impact on Financial Report Quality. These findings suggest that improving the performance of the system and information generated by SIPD RI can improve local government financial reporting standards. Thus, these results provide practical recommendations for local governments in optimizing the potential of SIPD RI in increasing public financial transparency and accountability.

INTRODUCTION

In today's increasingly advanced digital era, public demand for transparency and accountability in financial disclosure is increasing. The government's primary effort to digitize fiscal management involves the deployment of the Regional Government Information System (SIPD). (Farhan Fasha Martyrdom et al., 2024). The SIPD serves as a mechanism aimed at displaying data and details related to development, budgeting, and financial management nationally, thereby increasing efficiency, consistency, and transparency in regional financial governance. This system functions to present data and information related to development, budgeting, and financial management nationally, thus increasing efficiency, consistency, and openness in regional fiscal administration. (Selatan et al., 2025)

The implementation of the Regional Government Information System (SIPD RI) of the Republic of Indonesia is an integral part of the transformation of public financial governance, particularly in Indonesian regional governments. The SIPD RI is expected to strengthen the principles of sound governance, which emphasize openness, effectiveness, accountability, and alignment of public policies with strategic plans. The establishment of the Indonesian Regional Financial Management System (SIPD RI) was based on the need for more integrated, responsive, and data-driven regional financial governance, replacing legacy systems such as SIMDA, which tended to be fragmented and manual. Good governance is often characterized as good governance through the implementation of accountable development administration, aligned with democratic values and market efficiency. This involves preventing misuse of investment capital, inhibiting political and administrative corruption, and enforcing budgetary restraint. (Juwita Pos Indonesia Polytechnic, Jl. Terusan Sari Asih No., n.d. 2024)

However, the implementation of SIPD RI often faces various obstacles, including technical and infrastructure limitations, insufficient human resources, and regulatory or policy elements that

affect the system's performance (Christy Mawuntu et al., 2024). These challenges, of course, have the potential to hinder the primary objective of SIPD RI, specifically to improve the standards of accountable, efficient, and transparent financial reporting. Numerous studies have found that the integration of SIPD RI has a positive impact on the timeliness, precision, and transparency of financial reports. The quality of financial reports, which determines their usefulness, is determined by the content of the information presented and must comply with government accounting standards (Oktagpolitan et al., 2024). However, the degree of positive impact depends largely on two key factors: the quality of the system itself (related to technical aspects, including reliability, user-friendliness, and security), along with the caliber of the information produced (elements such as precision, relevance, completeness, and timeliness). (Dwi Kartika et al., 2025)

Therefore, it is crucial to investigate the relationship between system quality and information quality derived from the Regional Government Information System (SIPD RI) and the quality of financial reports. This study aims to evaluate and examine the influence of system quality and information quality on the quality of financial reports using the Regional Government Information System (SIPD RI) and to demonstrate that system quality and information quality in SIPD RI have a beneficial and substantial impact on the effectiveness of the financial report preparation process. This study also serves as a reference for city authorities to improve the implementation of financial information systems more effectively, particularly in upholding transparency and accountability during financial report preparation. The main limitation of this study is that the scope of the study only covers one OPD in Central Sulawesi Province, namely the Provincial BPKAD, so the results may not reflect the conditions of other OPDs.

METHODS

In today's increasingly advanced digital era, public demand for transparency and accountability in financial disclosure is increasing. The government's primary effort to digitize fiscal management involves the deployment of the Regional Government Information System (SIPD). (Farhan Fasha Martyrdom et al., 2024). The SIPD serves as a mechanism aimed at displaying data and details related to development, budgeting, and financial management nationally, thus increasing efficiency, consistency, and transparency in regional financial governance. This system functions to present data and information related to development, budgeting, and financial management nationally, thus increasing efficiency, consistency, and openness in regional fiscal administration. (South et al., 2025)

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Therefore, it is crucial to investigate the relationship between system quality and information quality derived from the Regional Government Information System (SIPD RI) and the quality of financial reports. This study aims to evaluate and examine the influence of system quality and information quality on the quality of financial reports using the Regional Government Information System (SIPD RI) and to demonstrate that system quality and information quality in SIPD RI have a beneficial and substantial impact on the effectiveness of the financial report preparation process. This study also serves as a reference for city authorities to improve the implementation of financial information systems more effectively, particularly in upholding transparency and accountability during financial report preparation. The main limitation of this study is that the scope of the study only covers one OPD in Central Sulawesi Province, namely the Provincial BPKAD, so the results may not reflect the conditions of other OPDs.

Based on the model described previously, the research hypotheses are as follows:

H1: The quality of the SIPD RI system has a positive effect on the quality of financial reports at the BPKAD of Central Sulawesi Province.

H2: The quality of SIPD RI information has a positive effect on the quality of financial reports at the BPKAD of Central Sulawesi Province.

H3: The quality of the system has a positive effect on the quality of information from SIPD RI at the BPKAD of Central Sulawesi Province.

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

A total of 32 samples or respondents were collected. The data processed from these samples yielded descriptive statistical results, as shown in the descriptive statistics table.

Table 2. Descriptive Statistics

Indicator	Mean	Median	Min Scale	Max Scale	Deviation Str
X1.1	3.469	3.000	2.000	5.000	0.749
X1.2	3.562	3.000	3.000	5.000	0.704
X1.3	3.375	3.000	2.000	5.000	0.781
X1.4	2.812	3.000	1.000	5.000	0.882
X1.5	3.562	3.000	3.000	5.000	0.658
X1.6	2.594	3.000	1.000	4.000	0.861
X1.7	3.781	4.000	3.000	5.000	0.695
X1.8	3.844	4.000	3.000	5.000	0.712
X1.9	2.469	3.000	1.000	4.000	0.829
X1.10	3.812	4.000	3.000	5.000	0.726
X1.11	3.812	4.000	3.000	5.000	0.583
X1.12	3.594	4.000	2.000	5.000	0.701
X2.1	3.844	4.000	3.000	5.000	0.667
X2.2	3.531	3.000	2.000	5.000	0.790
X2.3	2.750	3.000	1.000	4.000	0.791
X2.4	3.438	3.000	2.000	5.000	0.788
X2.5	3.562	4.000	3.000	5.000	0.609
X2.6	3.156	3.000	1.000	4.000	0.755
X2.7	3.781	4.000	3.000	5.000	0.599
X2.8	3.719	4.000	3.000	5.000	0.624
X2.9	2.750	3.000	1.000	4.000	0.791
Y.1	3.500	3.000	2.000	5.000	0.829
Y.2	3.656	4.000	3.000	5.000	0.734

Y.3	3.688	4.000	3.000	5.000	0.682
Y.4	3.625	4.000	3.000	5.000	0.650
Y.5	3.625	4.000	2.000	5.000	0.740
Y.6	3.594	4.000	3.000	5.000	0.655
Y.7	3.656	4.000	2.000	5.000	0.690
Y.8	3.750	4.000	2.000	5.000	0.750
Y.9	3.781	4.000	3.000	5.000	0.599
Y.10	3.844	4.000	3.000	5.000	0.712
Y.11	3.875	4.000	3.000	5.000	0.740
Y.12	4.125	4.000	2.000	5.000	0.781

Source: Researcher, 2025

Table 2 displays descriptive statistics for the research indicators, including mean, median, minimum scale, maximum scale, and standard deviation. Overall, the mean scores for most indicators were above 3 on a 1-5 Likert scale, indicating an overall positive level of agreement or satisfaction. Indicators such as X1.8 (mean 3.844), X2.1 (3.844), and Y12 (4.125) received the highest scores, indicating aspects that were strongly supported by respondents. Conversely, indicators with the lowest mean scores, such as X1.9 (2.469), X1.6 (2.594), and X2.3 (2.750), indicated areas that may require further attention, as these values were closer to neutral or slightly negative. The median, which is often 3 or 4 for many indicators, especially in the Y group, confirms a positive and symmetrical distribution of responses. Although for some indicators, such as X1.4 (median 3, mean 2.812), there is a slight indication of skewness due to low extreme values. Standard deviations range from 0.583 to 0.

External Model

External model analysis is an evaluation process that aims to assess the validity and reliability of the framework used, in addition to characterizing the connections involving latent variables and their indicators. The findings from the external model assessment are as follows:

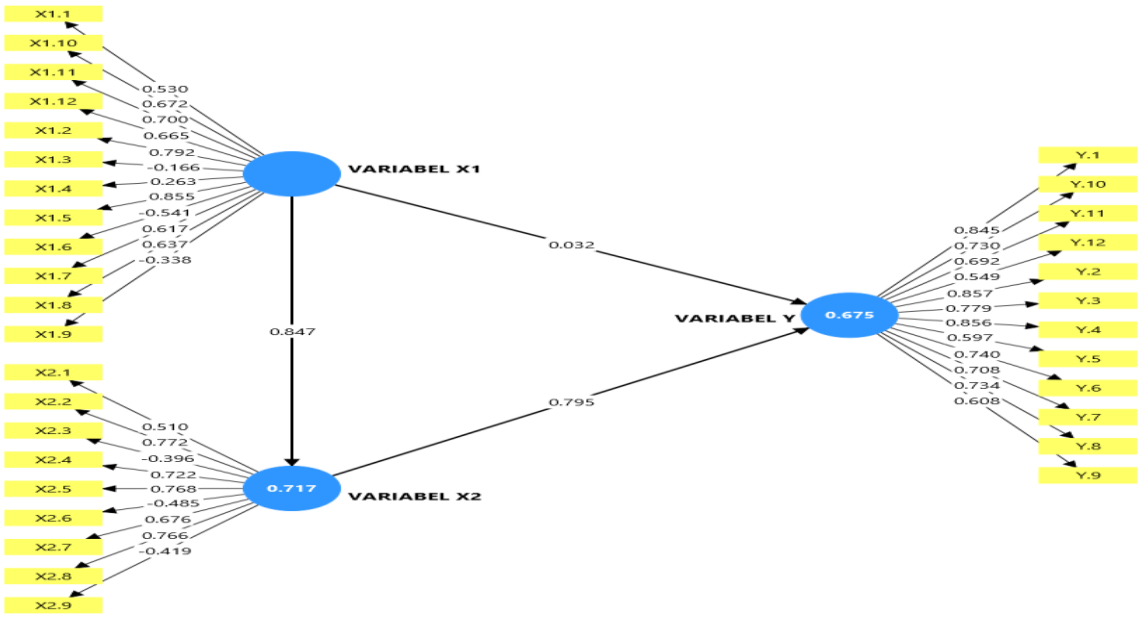

Figure 3. Stage 1 External Loadings (Before Elimination)
Source: Researcher, 2025

Table 3. External Loading Phase 1 (Before Elimination)

Indicator	External Loading	Decision

X1.1	0,530	Cancel
X1.10	0,672	Cancel
X1.11	0,700	Cancel
X1.12	0,665	Cancel
X1.2	0,792	Valid
X1.3	-0,166	Cancel
X1.4	0,263	Valid
X1.5	0,855	Cancel
X1.6	-0,541	Valid
X1.7	0,617	Cancel
X1.8	0,637	Valid
X1.9	-0,338	Cancel
X2.1	0,510	Valid
X2.2	0,772	Cancel
X2.3	-0,396	Valid
X2.4	0,722	Cancel
X2.5	0,768	Valid
X2.6	-0,485	Cancel
X2.7	0,676	Valid
X2.8	0,766	Valid
X2.9	-0,419	Cancel
Y.1	0,845	Valid
Y.10	0,730	Valid
Y.11	0,692	Cancel
Y.12	0,549	Valid
Y.2	0,857	Valid
Y.3	0,779	Valid
Y.4	0,856	Valid
Y.5	0,597	Valid
Y.6	0,740	Valid
Y.7	0,708	Valid
Y.8	0,734	Valid
Y.9	0,608	Valid

Source: Researcher, 2025

Findings regarding the external model evaluation in stage 1 (before elimination), as shown in Figure 3 and Table 3 (Source: Researcher, 2025), indicate that of the 33 indicators tested, only 14 had external loading coefficients exceeding 0.7 and were categorized as valid, namely X1.2 (0.792), X1.5 (0.855), X2.2 (0.772), X2.4 (0.722), X2.5 (0.768), X2.8 (0.766), Y1 (0.845), Y2 (0.857), Y3 (0.779), Y4 (0.856), Y6 (0.740), Y7 (0.708), Y8 (0.734), and Y10 (0.730). Meanwhile, 19 other indicators were declared invalid because the external loading coefficients were <0.7 or even negative, indicating convergence issues or low correlation with their respective constructs, such as X1.1 (0.530), X1.3 (-0.166), X1.6 (-0.541), X2.1 (0.510), X2.3 (-0.396), and Y11 (0.692). The researchers then removed or eliminated the invalid indicators to produce a more robust external model.

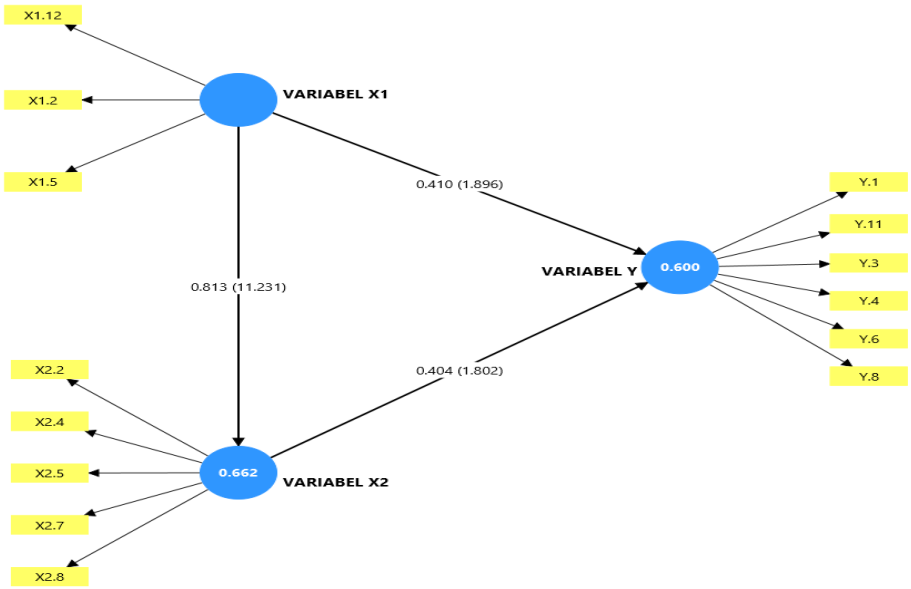

Figure 4. Stage 2 External Loadings (After Elimination)
Source: Researcher, 2025

Table 4. External Loading Stage 2 (After Elimination)

Indicator	External Loading	Cronbach Alfa	Composite Reliability	AVE	Decision
X1.12	0,767	0,809	0,877	0,725	Valid & Trustworthy
X1.2	0,885				
X1.5	0,896				
X2.2	0,778	0,827	0,878	0,592	Valid & Trustworthy
X2.4	0,745				
X2.5	0,765				
X2.7	0,713				
X2.8	0,839				
Y.1	0,882	0,896	0,92	0,658	Valid & Trustworthy
Y.11	0,741				
Y.3	0,852				
Y.4	0,834				
Y.6	0,764				
Y.8	0,785				

Source: Researcher, 2025

External loadings in phase 2 indicate that each construct within the investigative framework meets adequate validity and reliability requirements. In construct X1, the retained indicators, namely X1.12, X1.2, and X1.5, have external loadings of 0.767, 0.885, and 0.896, respectively, all above the threshold of 0.70. A Cronbach's Alpha coefficient of 0.809, a Composite Reliability (CR) of 0.877, and a Mean Extracted Variance (AVE) of 0.725 indicate that this construct has convergent validity and internal reliability, thus being declared valid and reliable. Similarly, construct X2, with indicators X2.2 (0.778), X2.4 (0.745), X2.5 (0.765), X2.7 (0.713), and X2. 8 (0.839) all met the minimum external loading requirements, with a Cronbach's Alpha of 0.827, a CR of 0.878, and an AVE of 0.592, indicating strong convergent validity and reliability. Meanwhile, construct Y, consisting of indicators Y.1 (0.882), Y.11 (0.741), Y.3 (0.852), Y.4 (0.834), Y.6 (0.764), and Y.8 (0.785), also demonstrated adequate external loading, with a Cronbach's Alpha of 0.896, a CR of 0.92, and an AVE of 0.658, thus making this construct valid and reliable. Therefore, the

results of phase 2 testing demonstrate that the removal of invalid indicators in phase 1 successfully improved the external model's reliability.

Next, a discriminant validity test was conducted using the Fornell-Larcker Extraction test. Good discriminant validity is demonstrated by the value of each indicator being higher than the correlation between the specific measure and the alternative measure. Table 5 shows the Fornell-Larcker values extracted from each indicator.

Table 5. Fornell-Larcker Extracted

Indicator	X1	X2	Y
X1	0,851		
X2	0,813	0,769	
Y	0,738	0,737	0,811

Source: Researcher, 2025

Table 5 shows that each construct in the investigative framework meets the requirements for discriminant validity. This criterion tests whether different constructs can be distinguished from one another by comparing the square root of the Average Variance Extracted (AVE) along the diagonal relative to the correlation coefficients involving constructs located off the diagonal. Regarding construct X1, the square root of the AVE equal to 0.851 exceeds the correlations associated with X2 (0.813) and Y (0.738), indicating that construct X1 has a higher variance than the other constructs. Similarly, construct X2 with a square root of the AVE of 0.769 exceeds the correlation involving Y (0.737), while construct Y with a square root of the AVE of 0.811 also meets the discriminant requirement.

Internal Model

The internal model, or structural model, is the main component used to describe the orientation and magnitude of associations connecting latent variables that correspond to the research hypotheses. The model tests the direct effects and causal relationships between constructs, thus indicating the extent to which the independent variables influence the dependent variable, as documented in the R-square matrix. The assessment findings are presented in the following tabulation:

Table 6. R-square

Indicator	Square R	Adjusted R-square
X2	0,662	0,650
Y	0,600	0,573

Source: Researcher, 2025

Table 6 shows the R-squared values assessing the ratio of the volatility of endogenous variables that can be interpreted by the corresponding exogenous variables. Construct X2 (SIPD RI information quality) recorded an R-squared value of 0.662 and an adjusted R-squared parameter of 0.650, implying that approximately 66.2% of the variance of this construct is explained by the predictors, while the adjusted value is slightly lower to account for model complexity. Meanwhile, construct Y (financial report quality) displayed an R-squared value of 0.600 and an adjusted R-squared calculation of 0.573, indicating that 60% of its variability can be explained by exogenous variables, indicating the framework's medium to strong predictive ability. These values overall support the structural validity of the model, where a higher R-squared value for X2 indicates a more significant contribution of the exogenous construct to information quality, while for Y, it indicates a moderate but meaningful influence, thus providing an empirical basis for interpreting the causal relationships in this study.

The findings of the hypothesis testing using SEM evaluation are shown in the table below:

Table 7. Hypothesis Testing

Hypothesis	Coefficient	T-Statistics	P Value	Information
H1: The quality of the SIPD RI system has a positive effect on the quality of financial reports at the BPKAD of Central Sulawesi Province.	0.410	1.896	0.058	Received
H2: The quality of SIPD RI information has a positive effect on the quality of financial reports at the BPKAD of Central Sulawesi Province.	0.404	1.802	0.072	Received
H3: System quality has a positive effect on the quality of SIPD RI information at the BPKAD of Central Sulawesi Province.	0.813	11.231	0.000	Received

Source: Researcher, 2025

Based on the hypothesis testing findings in the table, three hypotheses were proposed, and three variables were accepted. The following are the detailed results of the hypothesis testing:

The Effect of System Quality on Financial Reporting Quality (H1)

The results for (H1) indicate that system quality has a constructive and meaningful impact on the quality of financial reports at the Regional Revenue and Expenditure Agency (BPKAD) of Central Sulawesi Province. This is supported by a coefficient value of 0.410, indicating a positive relationship between system quality and financial report quality. Furthermore, the t-statistic value of 1.896 and the p-value of 0.058, which are below the significance threshold of 0.10, indicate that the effect is statistically significant. Thus, these findings indicate that improving the quality of the system used in regional financial management can significantly contribute to improving the quality of financial reports produced by regional government agencies.

Substantively, good system quality is reflected in system reliability, operational stability, ease of use, and the system's ability to process and integrate data effectively. When the information system used has optimal technical performance, financial data processing can be carried out more accurately, quickly, and consistently. This allows for more efficient preparation of financial reports and minimizes the potential for errors in the recording and processing of financial data.

In the context of the Regional Government Information System (SIPD RI), a good system quality also plays a role in supporting the smooth process of budgeting, reporting, and managing regional financial information. A reliable system allows users to access, input, and process financial data in a more structured manner, resulting in more accurate and accountable information. This ultimately contributes to improving the quality of financial reports produced by the Central Sulawesi Provincial BPKAD.

Thus, the findings of this study confirm that system quality is a critical factor influencing the quality of regional financial reports. The better the quality of the system used in regional financial management, the better the quality of the resulting financial reports, both in terms of information accuracy, reporting efficiency, and the level of accountability in regional financial management.

The Influence of Information Quality on Financial Report Quality (H2)

The results of the second hypothesis test (H2) indicate that information quality in the SIPD RI system also has a positive and significant influence on financial report quality. This is indicated by a coefficient value of 0.404, indicating a positive relationship between information quality and financial report quality. Furthermore, the t-statistic value of 0.802 and the p-value of 0.072, which are below the 0.10 significance level, indicate that the effect is statistically acceptable. These findings indicate that the quality of information produced by regional government information

systems plays a significant role in improving the quality of financial reports produced by government agencies.

Conceptually, good information quality is characterized by the level of accuracy, relevance, completeness, and timeliness of the information produced by the system. Accurate and relevant information will facilitate system users in understanding the regional financial condition and assist in the decision-making process related to financial management. Furthermore, complete and timely information also allows for a more effective and systematic financial report preparation process. In the context of using the Indonesian Financial Reporting System (SIPD RI), high-quality information allows regional financial data to be processed and presented in a more structured manner, making it easier for employees to prepare transparent and accountable financial reports. The information generated by the system serves not only as a basis for recording financial transactions but also as a primary source for reporting and evaluating regional financial management.

Therefore, the results of this study indicate that the better the quality of information produced by SIPD RI, the better the quality of financial reports prepared by the Regional Development Planning Agency (BPKAD) and other regional government agencies. High-quality information will help improve report accuracy, strengthen financial management transparency, and support the creation of relevant and accountable financial reports.

Effect of System Quality on Information Quality (H3)

The results of testing the third hypothesis (H3) showed a highly significant finding, where system quality has a positive effect on information quality in SIPD RI. This is demonstrated by a coefficient value of 0.813, indicating a very strong positive relationship between system quality and information quality. Furthermore, the t-statistic value of 11.231 and the p-value of 0.000 indicate a very high level of significance, thus concluding that system quality significantly influences the quality of information produced by SIPD RI.

This finding indicates that the better the quality of the system used, the better the quality of the information produced by that system. Strong system quality, reflected in system reliability, operational stability, ease of use, and the system's ability to process data effectively, will result in more accurate, complete, reliable, and timely information. With a system that has good technical performance, financial data processing can be carried out in a more structured manner, resulting in higher-quality information that is easier for system users to use.

The results of this study align with the information system success model proposed by DeLone and McLean, which states that system quality is one of the main factors influencing the quality of information produced by an information system. This model explains that a high-quality system will be able to produce more relevant, accurate, and reliable information for its users. Therefore, improving system quality is a crucial factor in ensuring that the information generated by the information system can be optimally utilized in various organizational processes.

Overall, the findings from testing the three hypotheses (H1, H2, and H3) indicate that the Indonesian Regional Financial Reporting System (SIPD RI) plays a crucial and interrelated role in improving the quality of regional financial reports. A good system quality not only directly impacts the quality of financial reports but also contributes to improving the quality of the information produced by the system. Furthermore, the quality of this information also influences the quality of financial reports prepared by government agencies. Therefore, system quality and information quality in the SIPD RI are mutually supportive factors in producing more accurate, transparent, and accountable regional financial reports.

CONCLUSION

Referring to the results of the executed analysis, this research concludes that the Regional Government Information System (SIPD RI) plays a very significant role in improving the quality of financial reports in the Regional Asset Management Agency (BPKAD) of Central Sulawesi

Province. First, the quality of the system has been proven to have a beneficial and substantial effect on the quality of financial reports, indicating that the reliability, ease of use, and technical performance of SIPD RI directly contribute to the progress of the accuracy and precision of the resulting financial reports. Second, the quality of information provided by SIPD RI also shows a beneficial influence on the quality of financial reports, emphasizing that accurate, complete, relevant, and timely information are important factors in supporting a transparent and accountable financial reporting process. Third, the quality of the system has a very significant impact on the quality of information, meaning that a superior system will produce high-caliber information, and ultimately improve the standard of financial reports themselves. Comprehensively, the research findings indicate that efforts to improve the quality of the SIPD RI system will chain to improve the quality of information and financial reports, making it a strategic aspect in strengthening regional financial management and increasing public accountability.

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