



## Analysis of Financial Management Information Systems Utilization in Enhancing Accountability

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### Abstract

The utilization of Financial Management Information Systems (FMIS) has increasingly become a strategic imperative for strengthening public sector financial accountability in an era characterized by escalating demands for transparency, efficiency, and responsibility. FMIS plays a pivotal role in improving accountability by generating accurate, real-time, and verifiable financial information that supports evidence-based decision-making and reduces opportunities for manipulation or misreporting. Beyond data accuracy, FMIS strengthens internal control mechanisms, enhances audit trails, and allows greater public oversight through accessible and standardized reporting features. However, the effectiveness of FMIS implementation is not solely determined by the technology itself. It is significantly influenced by supporting factors such as adequate technological infrastructure, the competence and adaptability of human resources, institutional readiness, and coherence between FMIS workflows and existing financial policies and procedures. Findings indicate that in the absence of comprehensive integration between technology, regulatory reforms, and an accountability-oriented organizational culture, FMIS risks function merely as an administrative formality with limited substantive governance impact. To maximize its transformative potential, FMIS implementation must be supported by procedural simplification, continuous capacity building, interoperability across government systems, and strong political commitment. When these elements are harmonized, FMIS can serve as an effective foundation for building a financial governance ecosystem that is genuinely transparent, accountable, and aligned with the public interest.

**Keywords:** *Financial Management Information System; Financial Accountability*

**Abstrak:** Sistem Informasi Manajemen Keuangan (FMIS) semakin menjadi keharusan strategis untuk memperkuat akuntabilitas keuangan sektor publik di era yang ditandai dengan meningkatnya tuntutan akan transparansi, efisiensi, dan akuntabilitas publik. FMI memainkan peran penting dalam meningkatkan akuntabilitas dengan menghasilkan informasi keuangan yang akurat, real-time, dan dapat diverifikasi, mendukung pengambilan keputusan berbasis bukti, dan mengurangi peluang manipulasi dan pelaporan yang tidak akurat. Selain akurasi data, FMIS juga memperkuat mekanisme pengendalian internal, meningkatkan jejak audit, dan memungkinkan pengawasan publik melalui fitur pelaporan yang terstandarisasi dan mudah diakses. Namun, efektivitas implementasi FMIS tidak semata-mata ditentukan oleh teknologi itu sendiri. Efektivitas ini sangat dipengaruhi oleh faktor-faktor pendukung seperti infrastruktur teknologi yang memadai, kompetensi dan kemampuan beradaptasi sumber daya manusia, kesiapan kelembagaan, dan keselarasan antara alur kerja FMIS dan kebijakan dan prosedur keuangan yang berlaku. Temuan menunjukkan bahwa tanpa integrasi komprehensif antara teknologi, reformasi peraturan, dan budaya organisasi yang berorientasi akuntabilitas, FMIS berisiko menjadi formalitas administratif dengan dampak tata



kelola yang terbatas. Untuk memaksimalkan potensi transformatifnya, implementasi FMIS harus didukung oleh penyederhanaan prosedural, peningkatan kapasitas berkelanjutan, interoperabilitas lintas sistem pemerintahan, dan komitmen politik yang kuat. Jika elemen-elemen tersebut diselaraskan, FMIS dapat menjadi fondasi yang efektif dalam membangun ekosistem tata kelola keuangan yang benar-benar transparan, akuntabel, dan berorientasi pada kepentingan publik.

**Kata Kunci:** *Sistem Informasi Manajemen; Akuntabilitas Keuangan; Pengendalian Internal*

## INTRODUCTION

In an era of public governance that increasingly demands transparency, integrity, and accountability, financial accountability has become a key pillar in organizational governance, both in the public and private sectors. Accountability is no longer understood merely as an administrative obligation or compliance with reporting procedures, but has shifted to become a strategic instrument to ensure that financial resource management is carried out efficiently, effectively, and in accordance with the principles of fairness, professionalism, and propriety. This new paradigm emphasizes that every financial decision and transaction must be legally, morally, and publicly accountable.

Amidst the increasing complexity of budget planning, regulatory dynamics, and stakeholder expectations—from the public, auditors, to supervisory institutions—organizations are required to have adaptive, accurate, and transparent financial management systems. In this context, the use of information technology, particularly the Financial Management Information System (SIMKeu), is a crucial solution in addressing the challenges of modern financial governance. SIMKeu is designed not only to record transactions digitally, but also to provide a systematic structure for integrating financial data across organizational functions, automating processes, and providing real-time reporting that can be accessed quickly and accurately.

Furthermore, SIMKeu serves as a tool to strengthen internal controls by providing an audit trail, data validation, and a multi-layered authorization system that minimizes the risk of corruption, fraud, data manipulation, and procedural irregularities. With the support of a standardized and documented system, organizations can present timely, relevant, and verifiable financial information—a key element in establishing a modern culture of accountability. (Utomo et al., 2021)

The success of SIMKeu implementation is not solely determined by the technology used. Its effectiveness is greatly influenced by the readiness of digital infrastructure, network quality, hardware and software capabilities, and adequate cybersecurity system support. Beyond technical aspects, human resource capacity is also a crucial determinant. System operators, financial managers, and decision-makers must possess technical competence and a conceptual understanding of financial processes and accountability principles.

Without adequate mastery, even a sophisticated system will not yield optimal benefits.

Furthermore, the success of SIMKeu also requires institutional commitment to procedural changes, consistent regulatory implementation, and alignment between the system and organizational policies. Without such commitment, SIMKeu's use has the potential to become merely an administrative formality, not an instrument for governance transformation.

Therefore, this article aims to analyze how the use of SIMKeu contributes to increased financial accountability by evaluating strategic benefits, implementation challenges, and supporting and inhibiting factors in various organizational contexts. Through this analysis, it is hoped that this research can provide theoretical and practical contributions to policy development, system innovation, and the improvement of more transparent, accountable, and public-interest-oriented financial governance. (Arianto et al., 2025)

## **METHOD**

This study uses a descriptive qualitative approach to deeply understand the use of the Financial Management Information System (SIMKeu) in improving the financial accountability of public and private organizations. This approach was chosen because it is relevant for exploring the implementation context, stakeholder perceptions, and policy dynamics that cannot be fully explained through quantitative data. Research data were obtained through semi-structured interviews with SIMKeu operators, internal auditors, financial management officials, and system service providers. Additionally, secondary data was collected through government regulatory documents, audit reports, scientific publications, and SIMKeu technical documentation used in several institutions.

The collected data was analyzed using thematic analysis, which included initial coding, categorization, and the formation of key themes reflecting patterns related to transparency, internal controls, adoption challenges, and SIMKeu optimization strategies. To ensure the validity of the findings, the study employed triangulation of data sources, member checking of interview results, and audit trails throughout the analysis process. Through this approach, the research findings are expected to provide a comprehensive overview of SIMKeu's effectiveness in strengthening information technology-based financial governance. (Safari et al., 2024)

## **RESULTS AND DISCUSSION**

### **Financial Management Information System (SIMKeu)**

The Financial Management Information System (SIMKeu) is a subsystem of a management information system specifically designed to manage financial data in an integrated manner, from budget planning and

transaction recording to reporting and financial performance analysis. SIMKeu enables organizations to automate previously manual financial processes, thereby reducing the risk of human error, increasing data processing speed, and strengthening internal controls.

A key feature of modern SIMKeu is its integration with other modules such as procurement, assets, and human resources. This integration enables a seamless flow of information between work units, ensuring financial data is not only technically accurate but also operationally relevant. Furthermore, cloud-based or modular architecture of SIMKeu allows real-time access for authorized stakeholders, which in turn strengthens transparency and accountability. (Asih et al., 2020)

### **The Relationship between SIMKeu and Accountability**

Optimal use of SIMKeu directly contributes to increased accountability through three main mechanisms: first, the availability of timely and reliable information. Financial reports generated by SIMKeu can be updated periodically, even daily, enabling decision-makers and auditors to promptly identify irregularities. Second, improved internal controls. Features such as tiered authorization, user activity logs, and automatic validation prevent abuse of authority and fictitious transactions. Third, strengthened public participation. With a user-friendly interface and public dashboard, SIMKeu enables the public to monitor budget allocations, particularly in the government sector.

However, the relationship between technology and accountability is not deterministic. The effectiveness of SIMKeu depends heavily on the institutional context, human resource capacity, and leadership commitment. As Heeks cautions, technology adoption in governance often fails due to a “design-reality gap,” where a technically perfect system doesn’t match the operational realities on the ground. Therefore, SIMKeu implementation must be accompanied by procedural reforms, ongoing training, and an organizational culture that supports transparency.

Thus, SIMKeu is not simply a technical tool, but rather part of a holistic governance ecosystem. Its strategic use in synergy with policies, human resources, and oversight mechanisms is key to achieving substantive financial accountability, not just an administrative formality. (Rizki et al., 2025)

### **Implementation of SIMKeu in the Context of Public and Private Organizations**

The use of Financial Management Information Systems (SIMKeu) has experienced significant developments over the past decade, particularly since the global pandemic accelerated digital transformation across various sectors. Digitizing financial processes is no longer just a trend, but a strategic necessity to ensure transparent, efficient, and accountable financial governance. In this

context, SIMKeu has become a key instrument enabling organizations to manage financial flows in a standardized, documented, and traceable manner based on digital data at every stage of the process.

In the public sector, SIMKeu has been adopted in various forms, such as the Regional Financial Information System (SiskeuDa), the Agency Accounting System (SAI), and the SIPD (Regional Government Information System), developed by the government as part of state financial reform. These systems serve as the backbone for budget management, government spending implementation, transaction verification, and the preparation of financial reports based on Government Accounting Standards (SAP). The primary objective of SIMKeu implementation in the public sector is to strengthen fiscal transparency, improve budget traceability, and ensure public accountability through consistent and auditable reporting. (Awudu et al., 2024)

In contrast, in the private sector, SIMKeu is generally implemented through Enterprise Resource Planning (ERP) platforms such as SAP, Oracle Financials, Microsoft Dynamics, or simpler systems like Zoho Books and Jurnal.id for small and medium-sized businesses. SIMKeu implementation in the private sector is more focused on improving operational efficiency, optimizing cost control, and providing financial data to support strategic decision-making. While the public sector is assumed to operate within a regulatory compliance framework, the private sector is more flexible in tailoring SIMKeu modules to business needs and growth strategies.

The fundamental difference between the two sectors lies in their orientation toward accountability. The public sector has a moral, legal, and institutional obligation to be accountable for the use of public funds to the public, legislative bodies, state auditors, and regulators. Therefore, budget transparency, public access, and alignment with national fiscal policy are top priorities. On the other hand, private sector accountability prioritizes shareholders, investors, boards of directors, and the market. This orientation places a stronger emphasis on cost efficiency, profitability, and organizational financial resilience.

Despite differences in objective characteristics, both sectors demonstrate the same need for systems capable of presenting accurate, real-time, secure, and verifiable financial information. Inaccuracies or errors in financial recording can have serious consequences, such as financial losses, legal sanctions, reduced credibility, and even organizational failure. (Lestari, 2025)

Various empirical studies have shown that the implementation of SIMKeu has a tangible impact on improving the quality of financial governance. For example, local governments in West Java that implemented the latest version of SiskeuDa reported an acceleration in the preparation of annual financial reports, from 90 days to just 30. This acceleration not only improves operational efficiency but also strengthens the public accountability system by

significantly shortening the time between transactions and reporting, thus reducing the opportunity for data manipulation or distortion.

Similarly, in the private sector, companies that integrated SIMKeu with asset, inventory, and purchasing management modules reported improved financial accuracy, reduced fraud, and increased internal audit effectiveness. Therefore, it can be concluded that the success of SIMKeu implementation is not only related to technology adoption but also to changes in organizational structure, human resource capacity, and a commitment to a culture of accountable governance. (Arif & Firmansyah, 2024)

### **The Impact of SIMKeu on Transparency and Internal Control**

One of the most significant contributions of implementing a Financial Management Information System (SIMKeu) to increased accountability is its ability to strengthen an organization's financial transparency. Transparency is a crucial indicator of modern financial governance because it allows the public and stakeholders to gain access to budget information and financial realization in a more open, structured, and understandable manner. With features such as a public dashboard, open data platform, and open budget portal, the public can monitor fund allocations without the need for complicated administrative procedures.

An example of this can be seen in the city of Bandung through the "Open Budget" portal, which is integrated with SIMKeu. The platform allows citizens to view budget details per activity, including spending realization, the names of goods/services providers, and the contract value. This type of transparency encourages public participation in oversight, known as horizontal accountability, which is a relationship of accountability between the public and the government without going through a formal hierarchical structure. The presence of this system not only strengthens the government's legitimacy but also reduces public suspicion of budget management, which was previously considered secretive or prone to misuse.

In addition to contributing to transparency, SIMKeu also has a significant impact on strengthening an organization's internal controls. The digital system enables the implementation of a much more structured control scheme than manual methods. Features such as a tiered approval workflow ensure that each transaction undergoes multiple levels of authorization according to established authority and job structure. This prevents a single individual from having full authority to process, approve, and execute transactions without supervision.

Another feature that strengthens internal control is the audit trail, which is an automatic record of every activity in the system, from data entry and changes and deletions to transaction approvals. If any irregularities or attempted manipulation occur, the system will record in detail who did what, when, and through which device the access was made. This makes the audit

process faster, more precise, and based on digital evidence that is difficult to falsify. (Analytics, 2025)

Furthermore, the real-time reconciliation function in SIMKeu ensures consistency between financial data, budgets, and physical evidence as transactions are recorded. For example, if a treasurer attempts to input a transaction without the appropriate supporting documentation, the system will automatically reject the transaction. This mechanism not only minimizes the potential for administrative fraud but also reduces the workload of verifiers, who previously had to perform manual checks.

However, while SIMKeu has the technical capabilities to strengthen internal controls, its effectiveness still depends on the organization's commitment to implementing good governance principles. Various studies show that some organizations still grant full administrative access to a single individual or group without a system of control limitations. In such situations, the opportunity for manipulation actually increases, even if the organization already has a sophisticated digital system.

Therefore, one of the fundamental principles in the design and implementation of SIMKeu is the segregation of duties, which must be applied not only within the bureaucratic structure but also within the system's configuration. For example, the functions of input, verification, approval, and transaction execution must be clearly differentiated and should not be performed by a single person. Without implementing this principle, SIMKeu will simply be a digital tool that expedites procedures but does not provide meaningful protection against the risk of abuse of authority. (Lusiana et al., 2019)

### **Challenges in Utilizing SIMKeu**

While the benefits of the Financial Management Information System (SIMKeu) are clear in improving accountability, transparency, and efficiency in financial governance, its implementation still faces various structural, technical, and cultural challenges. These challenges are not unique to government institutions but also affect the private sector, particularly organizations in the early stages of digital transformation or operating in resource-constrained environments. Understanding these challenges is crucial for more effective formulation of mitigation strategies and policy innovations.

The first challenge relates to limited technological infrastructure, particularly in remote areas and Eastern Indonesia. Many district governments still struggle to obtain stable, high-quality internet access, while most modern SIMKeu systems are cloud-based. Slow systems, frequent disconnections, or failures to consistently store data cause user frustration and slow down financial administration processes. Furthermore, hardware limitations such as outdated computers, outdated local servers, or unsecured storage devices pose data security risks and the risk of losing digital archives.

The second challenge is the low capacity of the human resources operating the system. In many organizations, SIMKeu operators come from non-technical backgrounds and are unfamiliar with complex system interfaces or structured digital procedures. Training provided is often one-time and lacks ongoing support. As a result, the system is used only at a basic operational level for data input and output, without utilizing the analytics, validation automation, data integration, or intelligent reporting features that are SIMKeu's primary added value. This situation demonstrates that technology investment must be accompanied by systematic and sustainable investment in human resource competency development. (Saputri et al., 2022)

The third, no less significant challenge is resistance to change. Bureaucracies long accustomed to manual or semi-digital processes tend to maintain old work patterns because they feel more familiar or because of concerns about losing discretionary control over budget management. In some cases, SIMKeu implementation has been deliberately slowed down by parties with vested interests in maintaining room for manipulation or procedural flexibility. This phenomenon indicates that technology implementation is not only a technical issue, but also involves changes in work culture, power structures, and institutional governance. Therefore, comprehensive bureaucratic reform and strong political commitment from top leadership are needed to mitigate this resistance.

The fourth challenge is system interoperability. Many organizations use multiple applications that operate independently, such as procurement systems, budget planning systems, tax systems, and SIMKeu (Indonesian Financial Management System), all of which are disconnected. Misaligned data standards, platforms developed by different vendors, and the absence of a unified information system architecture lead to duplication of work, reporting inconsistencies, and data errors. Integration efforts are often hampered by additional costs, technical limitations, or weak regulations governing national interoperability standards.

In addition to these four main challenges, additional issues arise, such as cybersecurity, system sustainability, and vendor dependency. Ransomware attacks, data breaches, or system failures can seriously impact public trust and the operational stability of an organization. Reliance on system providers can also pose long-term risks if contracts are not clearly drafted or the organization's internal capabilities to manage systems independently are not developed. (Asnida et al., 2020)

### **SIMKeu Optimization Strategy for Stronger Accountability**

To ensure the optimal functioning of the Financial Management Information System (SIMKeu) as a public accountability instrument, a comprehensive and sustainable strategic approach is required. Optimizing SIMKeu involves not only improving technical features but also transforming

governance, strengthening institutional capacity, and internalizing the value of transparency within bureaucratic culture. In other words, the SIMKeu strengthening strategy must be implemented simultaneously across the technology, human resources, institutional, and regulatory domains so that its impact extends beyond the administrative level and results in substantive changes in state financial management. (Arjun Riyadi & Dyah Palupiningtyas, 2024)

First, strengthening digital infrastructure is a fundamental prerequisite. Internet network infrastructure, data storage (both cloud and local servers), and cybersecurity must be ensured to be adequate and consistently functional. The central government can collaborate with telecommunications service providers and national technology institutions to expand digital access to remote areas. Furthermore, backup systems, disaster recovery mechanisms, and data security standards must be in place to prevent the risk of system failure, data loss, or misuse of access. Without a strong and secure infrastructure foundation, reliance on SIMKeu can create new risks, such as operational uncertainty and data vulnerability.

Second, improving human resource capacity is an essential element. SIMKeu users—whether treasurers, commitment-making officers, internal auditors, or agency leaders—must be equipped with adequate technical and managerial competencies. Training should not be a one-time event, but rather a gradual and continuous process, from basic to advanced levels. A SIMKeu operator certification program can serve as a formal mechanism to ensure competency quality, while establishing technical assistance centers (helpdesks) and technology support teams at the provincial level can expedite the resolution of technical and administrative challenges.

Third, financial procedural reforms must be implemented to align with the logic of the digital system. Many SIMKeu implementation failures occur because organizations force manual procedures onto digital platforms without simplifying and harmonizing workflows. Therefore, business process reengineering is necessary, for example, replacing physical documents with e-invoicing systems, digital signatures, and automated data-driven validation. This procedural reform will reduce redundancy, increase efficiency, and minimize opportunities for data manipulation through administrative loopholes. (Budhiningsih, 2023)

Fourth, developing national interoperability standards is crucial to ensure the SIMKeu ecosystem operates in an integrated manner. The financial system must be able to connect with the goods/services procurement system, tax system, planning system, monitoring and evaluation system, and audit system. Standardization of nomenclature, data structure, information exchange protocols, and cross-agency application governance is mandatory to ensure data consistency, minimize input duplication, and strengthen the quality of data-driven policy analytics.

Fifth, the SIMKeu optimization strategy must be accompanied by the development of a culture of digital accountability. System users must understand that SIMKeu is not merely an administrative obligation, but rather an instrument for improving performance, transparency, and public trust. Organizational leaders have a central role as role models by utilizing SIMKeu reports in program planning, control, and evaluation. Furthermore, open disclosure of financial data to the public must strengthen social control and institutional legitimacy.

By implementing this strategy, SIMKeu can evolve from a mere transaction recording tool into a strategic financial management system that will have a real impact on transparent, accountable, and value-driven governance. (Anisa Rahmatia H. Palowa, Felmi D. Lantowa, 2021)

## **CONCLUSIONS**

The use of the Financial Management Information System (SIMKeu) has proven to be a strategic tool in strengthening financial accountability in both the public and private sectors. Analysis shows that SIMKeu not only improves administrative efficiency but also deepens the substantive dimension of accountability by providing accurate, transparent, and verifiable financial data in real time. With features such as audit trails, hierarchical authorization, and intermodule integration, SIMKeu strengthens internal controls and reduces the risk of budget misappropriation.

However, the effectiveness of SIMKeu is not automatic. Its success depends heavily on the synergy between technological infrastructure, human resource capacity, leadership commitment, and alignment with the organization's policy framework and culture. Many cases demonstrate that even after the system has been adopted, its benefits are not optimal due to bureaucratic resistance, limited digital access, or a lack of ongoing training. Therefore, a technocentric approach alone is insufficient; a holistic transformation is needed that encompasses procedural reform, increased digital literacy, and strengthened accountability values within organizational governance.

The SIMKeu optimization strategy must include standardizing system interoperability, strengthening infrastructure in underdeveloped regions, and building a culture of transparency supported by public participation mechanisms such as an open budget portal. Thus, SIMKeu will not only serve as a recording tool but also as a foundation for responsive, accountable, and public-interest-oriented financial governance. In the future, SIMKeu's integration with artificial intelligence and predictive analytics has the potential to further enhance proactive accountability, enabling the prevention of irregularities before they occur.

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