

Analysis of the Local Government Accounting Information System in Supporting the Budget Performance of the Tanah Bumbu Regency Department of Cooperatives, Microenterprises, Trade, and Industry for the 2022–2024 Period

Ayu Maslina¹, Muhammad Azis², Azwar Anwar³

¹⁻³ Universitas Negeri Makassar

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis peran Sistem Informasi Akuntansi Pemerintah Daerah (SIPD) dalam mendukung kinerja anggaran di Dinas Koperasi, Usaha Kecil, Perdagangan, dan Industri Kabupaten Tanah Bumbu untuk periode 2022–2024. Penelitian ini menggunakan metode deskriptif kualitatif, dengan teknik pengumpulan data berupa wawancara dan dokumentasi. Sumber data yang digunakan terdiri dari data primer dan sekunder. Hasil penelitian menunjukkan bahwa Sistem Informasi Pemerintahan Daerah (SIPD) telah secara efektif mendukung proses perencanaan, pelaksanaan, administrasi, pelaporan, dan pertanggungjawaban anggaran. Sistem ini mampu menghasilkan informasi keuangan yang akurat, relevan, dan tepat waktu, sehingga mendukung peningkatan kinerja anggaran. Tingkat realisasi anggaran mencapai 96,80% pada tahun 2022, 92,16% pada tahun 2023, dan 92,01% pada tahun 2024. Meskipun terdapat tantangan seperti gangguan jaringan internet dan keterbatasan kemampuan pengguna, implementasi SIPD secara keseluruhan telah memberikan kontribusi positif terhadap efektivitas pengelolaan keuangan daerah.

ABSTRACT

This study aims to analyze the role of the Regional Government Accounting Information System in supporting budget performance at the Tanah Bumbu Regency Cooperatives, Micro, Trade, and Industry Office for the 2022–2024 period. The study employed a qualitative descriptive method, with data collection techniques including interviews and documentation. The data sources used consisted of primary and secondary data. The results indicate that the Regional Government Information System (SIPD) has effectively supported the planning, implementation, administration, reporting, and accountability processes of the budget. The system is capable of producing accurate, relevant, and timely financial information, thus supporting improved budget performance. The budget realization rate reached 96.80% in 2022, 92.16% in 2023, and 92.01% in 2024. Despite challenges such as internet network disruptions and limited user capabilities, the overall implementation of SIPD has contributed positively to the effectiveness of regional financial management.

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Corresponding Author:

Name: Ayu Maslina

Institution Address: Jl. Inspeksi Pam Lr.1 Perumahan Batua Residence No.10

e-mail: ayumsln@gmail.com

1. INTRODUCTION

Rapid advancements in information technology are driving government agencies to enhance public service performance through accurate, swift, and transparent data management. Effective financial management is a crucial aspect of governance; supporting this requires a local government accounting information system capable of providing timely, comprehensive, and relevant financial data and reports to underpin government budget performance (Azhari Hutabarat et al., 2022).

A local government accounting information system is a key factor in the success of financial management within the Department of Cooperatives and Micro-Enterprises. High-quality financial information not only facilitates the processes of budget formulation and activity implementation but also serves as a vital foundation for agency leadership to drive strategic budget performance. Without a reliable local government accounting information system, the risks of budgeting errors, wasteful spending, or flawed policy decisions increase (Lamia S, 2021).

Budget performance in government agencies extends beyond mere expenditure realization; it must also consider "value for money" aspects—specifically the planning, execution, evaluation, and reporting of public fund utilization. Regarding budget performance, the local government accounting system helps ensure that the use of public funds aligns with applicable standards and procedures, thereby enabling budget performance to improve public services and foster public trust in financial management (Siregar, 2019).

The Tanah Bumbu Regency Office of Cooperatives, Micro-Enterprises, Trade, and Industry is a regional government agency tasked with developing local cooperatives, micro-enterprises, trade, and industry. Previous research indicates that the use of local government accounting information systems has made financial management processes more effective compared to manual systems, although certain issues have still been encountered during implementation (Hismawati et al., 2023). Preliminary research data indicates that budget realization at the Tanah Bumbu Regency Department of Cooperatives, Micro-Enterprises, Trade, and Industry showed an upward trend in nominal terms during the 2022–2024 period. In 2022, the budget target was Rp13,791,686,255, with a realization of Rp13,350,555,178 (96.80%), demonstrating highly effective program and activity implementation. In 2023, the budget target rose to Rp20,295,987,944, with a realization of Rp18,705,214,188 (92.16%). Although the realized budget increased in nominal terms compared to the previous year, the realization percentage declined, indicating that some programs or activities were not yet optimally executed. Subsequently, in 2024, the budget target increased further to Rp42,696,124,545, with a realization of Rp39,283,168,114 (92.01%). The increase in both budget targets and realization reflects a rise in the number of programs and activities undertaken by the department; meanwhile, the fact that the realization rate remained above 90% indicates that overall budget management performance remained strong, despite a slight decline compared to the previous year.

Based on the research title "Analysis of the Local Government Information System in Supporting Budget Performance at the Department of Cooperatives, Micro-Enterprises, Trade, and Industry of Tanah Bumbu Regency (2022–2024)," several gaps in the literature motivated this study. These include a scarcity of empirical studies regarding the effectiveness of the Regional Financial Management Information System (SIMDA/FMIS) within cooperative agencies at the regency level. There is a discrepancy between information system policies and actual implementation practices at the agency level, evidenced by issues such as network disruptions and limited human resource capabilities. Furthermore, there are limitations in evaluating the extent to which the system supports

performance-based budgeting—which considers not only fund allocation but also outputs and outcome achievements—and a lack of prior research covering the 2022–2024 period in this specific location; this timeframe, characterized by economic recovery and the widespread use of information systems, serves as the context for this study (Octaviano et al., 2022).

Based on the background described above, the research problem is formulated as follows: what local government accounting information system is utilized, and how effective is this system in supporting the budget performance of the Department of Cooperatives, Micro-Enterprises, Trade, and Industry of Tanah Bumbu Regency?

Accordingly, the objective of this research is to analyze and evaluate the system's effectiveness in supporting the budget performance of the said department.

2. LITERATURE REVIEW

2.1 Accounting Information Systems

An accounting information system is a system used to collect, record, process, and generate financial information utilized by both internal and external parties within an organization for decision-making. It also aims to produce financial reports that are accurate, timely, relevant, and reliable (Permana et al., 2018).

An accounting information system is a system that utilizes computer technology to present information to users for decision-making purposes. It comprises various interconnected components such as human resources, hardware, software, databases, work procedures, and communication networks that work together to generate financial reports and other accounting information. (Dian, 2018).

The objective of the local government accounting information system is to support performance-based budget management through the use of the Local Government Accounting Information System (SIPD) application. The system assists organizations in formulating budget plans, monitoring budget execution, generating prompt and accurate financial reports, and serving as a basis for managerial decision-making. (Permana et al., 2018).

The objectives of the local government accounting information system in supporting budget performance are as follows:

- 1) To provide accurate, complete, and timely financial information for local budget management
- 2) To support the processes of budget planning, execution, administration, reporting, and accountability at the Department of Cooperatives, Micro-Enterprises, Trade, and Industry of Tanah Bumbu Regency.
- 3) To enhance the effectiveness and efficiency of local financial management through the utilization of the Local Government Information System.
- 4) To ensure transparency and accountability in local government budget management.
- 5) To support the measurement and achievement of budget performance.
- 6) based on established targets.
- 7) Serve as a basis for leadership decision-making regarding regional financial and budget management.
- 8) Facilitate the process of monitoring and controlling budget implementation, thereby minimizing errors and irregularities

2.2 Budget Performance

2.2.1 Definition of Performance

Performance refers to the results of activities or programs particularly within local government that are regularly measured in terms of quantity, quality, time, and cost. In the context of local government, financial performance signifies a region's ability to manage its budget economically, efficiently, and effectively, ensuring that public

services and development initiatives are carried out in alignment with established objectives. According to research by Lamia S (2021), performance measurement aims to improve organizational performance, facilitate resource allocation, and ensure transparent public accountability. Good performance reflects the maximization of funds, the optimal achievement of targets, and the appropriate selection of resources relative to cost; thus, performance is not merely a matter of output volume, but also encompasses the benefits and impacts experienced by the community.

A budget is a quantified financial plan for a specific period typically one year that encompasses projected revenues and expenditures. In the context of local government, the budget commonly referred to as the Regional Budget (APBD) serves as a primary instrument for planning and controlling regional finances to achieve development and public service objectives (Ramadhani, 2024).

Meanwhile, budget performance is a measure of the results or output achieved from the implementation of a planned budget.

Performance-based budgeting, as one of the main approaches in public financial management, emphasizes the relationship between allocated funding and the desired results achieved through specific programs or activities. This system uses performance benchmarks as an instrument to ensure that the funds used have a positive impact and are in line with established targets. This approach aims to improve the quality of public services, productivity, and budget accountability in achieving desired results (Junery & Norhanisah, 2022). This cycle consists of four main stages that are interconnected and continuous.

- 1) Planning. At this stage, the organization establishes performance targets that are specific, measurable, achievable, relevant, and time-bound, and allocates a budget aligned with those targets (Lamia S 2021).
- 2) Execution. This execution stage focuses on budget implementation based on the principles of efficiency and effectiveness.
- 3) Evaluation. The evaluation stage is carried out by measuring performance achievements against established targets. This stage involves a comprehensive analysis comparing the planned budget with actual expenditure, as well as an assessment of the program's effectiveness and efficiency (Junery & Norhanisah, 2022).
- 4) Reporting. This reporting stage constitutes a form of accountability regarding budget management and performance achievements. Reporting encompasses the preparation of accurate financial statements as well as performance reports that outline the achievement of targets.

3. RESEARCH METHODS

This study employs a descriptive qualitative approach to analyze the role of the Local Government Accounting Information System (SIAPD) in supporting budget performance at the Department of Cooperatives, Micro-Enterprises, Trade, and Industry of Tanah Bumbu Regency. This approach was selected for its ability to provide an in-depth overview of the phenomenon under study through narrative data obtained from the field. The research was conducted over a three month period, focusing on the 2022–2024 budget years (Saraswati et al., 2024).

The research was conducted at the Department of Cooperatives, Micro-Enterprises, Trade, and Industry of Tanah Bumbu Regency, South Kalimantan. The location was selected purposively because the agency has implemented the Regional Government Information System (SIPD) for budget management. The study focuses on the Planning, Finance, and Assets division, which is directly involved in the budget management and reporting processes.

The research data comprises both primary and secondary sources. Primary data were obtained through in-depth interviews with the Head of the Planning, Finance, and Assets Sub-division, as well as finance and planning staff who utilize the information system for budget management activities. Meanwhile, secondary data were gathered from supporting documents such as financial reports, budget realization reports, archives, and relevant policy documents. Data collection techniques involved interviews and document review to ensure the acquisition of complete and accurate information. Data analysis employs the Miles and Huberman model, comprising data reduction, data display, and conclusion drawing.

Data reduction was carried out by selecting and focusing on information relevant to the research objectives. Subsequently, the data were presented in a descriptive format to facilitate understanding and analysis (Pranata et al., 2024). The final stage involved drawing conclusions to explain the information system's reliability, user readiness, and system effectiveness in supporting budgetary performance, as well as the implications for budget management within the agency under study.

4. RESULTS AND DISCUSSION

This study aims to analyze the role of the Local Government Accounting Information System specifically the Regional Government Information System (SIPD) in supporting budget performance at the Tanah Bumbu Regency Office of Cooperatives, Micro Enterprises, Trade, and Industry during the 2022–2024 period. Research data were obtained through interviews with the Head of the Planning, Finance, and Asset Sub-division and financial management staff, as well as through the review of financial statements and budget realization reports. The findings indicate that the implementation of SIPD has become a crucial instrument in local financial management, as it supports all stages of the budget management process in an integrated manner—ranging from planning, execution, and administration to reporting and accountability. The system enables the organization to generate financial information that is faster, more accurate, relevant, and accountable, thereby positively impacting budget performance.

4.1 The Role of SIPD in the Budget Planning Stage

Based on interview results, it is evident that the budget preparation process at the Tanah Bumbu Regency Office of Cooperatives, Micro-Enterprises, Trade, and Industry utilizes SIPD as the primary system for drafting planning documents. This system is employed to prepare the Work Plan (Renja), the Work Plan and Budget (RKA), and the Budget Implementation Document (DPA). Through SIPD, each division can propose programs and activities, which are subsequently verified against regional development priorities and local financial capacity.

The use of SIPD facilitates the planning process because all necessary data is readily available within the system. Users can directly access information regarding the previous year's budget realization, performance targets, program indicators, and budget ceilings. This setup contributes to a more effective and focused budget preparation process. Furthermore, every proposed activity must be accompanied by clear performance indicators, ensuring that the resulting budget is not merely focused on fund utilization but is also oriented toward achieving expected results and benefits (Setiyani, 2025).

Research findings indicate that SIPD has supported the implementation of performance-based budgeting. Each proposed program and activity is linked to organizational objectives, thereby facilitating the measurement of successful budget execution. Consequently, the planning process conducted via SIPD enhances the quality of budget formulation and reduces the likelihood of errors in program selection and fund allocation.

4.2 The Role of SIPD in the Budget Implementation Stage

The budget implementation phase is critical to the success of previously planned programs and activities. Research findings indicate that SIPD serves as a tool for the periodic monitoring and control of budget execution. Financial managers can use the system to track activity progress, the amount of budget utilized, and the remaining budget balance in real time.

Research informants explained that SIPD significantly aids the budget implementation oversight process. The system enables users to quickly assess the organization's financial status, allowing for corrective actions if delays in activity execution or discrepancies in budget usage are detected. Access to rapid and accurate information empowers leadership to make informed decisions regarding program implementation.

Documentary data reveals that the budget realization rate at the Tanah Bumbu Regency Office of Cooperatives, Micro-Enterprises, Trade, and Industry was consistently strong throughout the study period. Realization rates stood at 96.80% in 2022, 92.16% in 2023, and 92.01% in 2024.

These high rates indicate that the majority of programs and activities were executed in accordance with established targets. Although the realization percentage saw a slight decline in 2023 and 2024, the figures remained above 90 percent, warranting a good classification.

The successful realization of the budget is attributable to the support of the SIPD, which is capable of providing financial information quickly and accurately. The system assists financial managers in monitoring budget utilization, thereby minimizing the risk of irregularities.

Consequently, the SIPD plays a crucial role in enhancing the effectiveness of budget implementation within the organization.

4.3 The Role of SIPD in the Administration, Reporting, and Accountability Stages

Research findings indicate that all revenue and expenditure transactions at the Tanah Bumbu Regency Department of Cooperatives, Micro-Enterprises, Trade, and Industry have been recorded using the SIPD system. The use of this system offers benefits such as improved accuracy in transaction recording, ease of document storage, and faster data retrieval when needed. All financial documents are stored electronically, making them more secure and easily accessible for audit or evaluation purposes.

At the reporting stage, SIPD assists the organization in compiling various financial reports, such as the Budget Realization Report (LRA), Balance Sheet, Operational Report, Cash Flow Statement, and Notes to the Financial Statements (CaLK). Information stored in the system can be processed automatically, accelerating the report preparation process compared to manual methods. Furthermore, the system reduces the risk of calculation errors, as most processes are computerized.

The accountability stage also benefits significantly from the implementation of SIPD. All transaction data stored in the system is traceable, facilitating the audit and inspection processes. This data serves as the basis for preparing reports on budget utilization for the local government and other stakeholders. Consequently, SIPD supports enhanced transparency and accountability in regional financial management. The system also fosters the application of good governance principles, as every instance of budget usage can be accounted for in a clear and measurable manner.

4.4 SIPD Implementation Challenges and Improvement Efforts

Although the implementation of SIPD has proceeded well, research has identified several challenges that the organization still faces. A primary and frequent issue is internet network disruption, given that SIPD is an online-based system. When the network experiences interruptions, data entry and information processing are hindered, thereby affecting workflow efficiency.

Another challenge stems from periodic regulatory changes. Each policy shift necessitates adjustments to system usage, requiring users to familiarize themselves with updated procedures. Furthermore, there are disparities in the staff's proficiency in operating the application, particularly among employees who lack prior experience or have not undergone intensive training.

To address these challenges, the Tanah Bumbu Regency Office of Cooperatives, Micro-Enterprises, Trade, and Industry has undertaken various measures, such as conducting regular training and technical guidance sessions, upgrading information technology infrastructure, and strengthening coordination with the local government and system administrators. These efforts aim to optimize SIPD usage and support sustainable regional financial management.

4.5 Discussion

The research findings indicate that SIPD has fulfilled the primary functions of a Local Government Accounting Information System namely, generating information that is relevant, reliable, and timely, and suitable as a basis for decision making. The implementation of SIPD at the Tanah Bumbu Regency Office of Cooperatives, Micro-Enterprises, Trade, and Industry has proven capable of enhancing budget management effectiveness, as the entire financial management process is conducted in an integrated manner within a single system.

Budget realization rates consistently exceeding 90 percent during the 2022–2024 period demonstrate that the information system effectively supports the execution of programs and activities. SIPD serves not only as a tool for recording transactions but also as a mechanism for control, monitoring, evaluation, and financial reporting. The information generated by the system assists leadership in making rapid and accurate decisions, ensuring that program implementation aligns with established targets.

Overall, the research confirms that the Local Government Accounting Information System via SIPD has played an effective role in supporting budget performance at the Tanah Bumbu Regency Office of Cooperatives, Micro-Enterprises, Trade, and Industry. The system enhances the quality of financial information, accelerates work processes, strengthens internal controls, and improves transparency and accountability in regional financial management. Consequently the implementation of SIPD contributes significantly to improved organizational performance and the achievement of effective, efficient, and accountable regional financial management goals.

5. CONCLUSION

The Local Government Accounting Information System, implemented through the Regional Government Information System (SIPD), has played an effective role in supporting budget performance at the Tanah Bumbu Regency Office of Cooperatives, Micro-Enterprises, Trade, and Industry during the 2022–2024 period. SIPD is utilized in an integrated manner across all stages of regional financial management—ranging from planning, execution, and administration to reporting and budget accountability. The system's implementation generates financial information that is faster, more accurate, relevant, and accountable, thereby supporting decision-making and enhancing the effectiveness of budget management.

The implementation of SIPD has positively impacted budget realization and accountability, despite certain challenges encountered during its rollout. Budget realization rates of 96.80% in 2022, 92.16% in 2023, and 92.01% in 2024 demonstrate that the majority of programs and activities were successfully executed. Nevertheless, obstacles such as internet network disruptions, regulatory changes, and disparities in human resource capabilities remain challenges that must be addressed. Solutions include upgrading information technology infrastructure, providing staff training, and strengthening coordination with relevant stakeholders to ensure the optimal utilization of SIPD in the future.

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BIOGRAPHIES OF AUTHORS



I am Ayu Maslina, a final-year undergraduate Accounting student at the Faculty of Economics and Business, Universitas Negeri Makassar. Throughout my four-year study period (2022–2026) at FEB UNM Makassar, I have specialized in Public Sector Accounting and Accounting Information Systems. Currently, my research interests focus on behavioral accounting, the effectiveness of implementing local government accounting information systems (such as SIPD and SIMDA FMIS), and the integration of modern digital technology into financial management within the public sector and MSMEs.

Email: ayumsln@gmail.com