IJ-ER
INDONESIAN JOURNAL
ECONOMIC REVIEW

Received: 07 Jul 2026 | Revised: 29 Jul 2026 | Accepted: 11 Aug 2026 | Published: 28 Sep 2026 E-ISSN: 2986-478X, P-ISSN: 2986-1535
DOI: 10.59431/ijer.v6i3.917.

RESEARCH ARTICLE

The Effect of Government Information Technology Utilization (E-Government), Human Resource Capacity, and the Government Internal Control System (SPIP) on the Accountability of Regional Financial Management

Indarsi [1*] | Baihaqi [2] | E. Novita Sari [3]

[1*,2,3] Master of Accounting Study Program, Faculty of Economics and Business, Univeristas Bengkulu, Bengkulu City, Bengkulu Province, Indonesia.

Correspondence
[1] Master of Accounting Study Program, Faculty of Economics and Business, Univeristas Bengkulu, Bengkulu City, Bengkulu Province, Indonesia.
Email. indarsi27@gmail.com.

Funding information
Univeristas Bengkulu.

Abstract
Regional financial management accountability is a fundamental principle of good governance. Despite the Central Bengkulu Regency Government consistently receiving an Unqualified Opinion (WTP) on its financial statements, audit findings from the Audit Board of the Republic of Indonesia (BPK) continue to reveal weaknesses in financial management and internal control. This situation indicates that a favorable audit opinion does not necessarily reflect optimal financial accountability, underscoring the need to examine the factors influencing regional financial management accountability. This study aims to analyze the effects of government information technology utilization (e-government), human resource capacity, and the Government Internal Control System (SPIP) on regional financial management accountability in the Regional Apparatus Work Units (SKPD) of Central Bengkulu Regency. A quantitative approach was employed using a census (total sampling) technique involving all 40 SKPD, represented by 40 Financial Management Officers (PPK-SKPD). Data were collected through questionnaires and analyzed using multiple linear regression with IBM SPSS Statistics. The results indicate that human resource capacity and the Government Internal Control System (SPIP) have a positive and significant effect on regional financial management accountability, whereas the utilization of e-government has no significant effect. These findings provide empirical support for Stewardship Theory, emphasizing that competent human resources and effective internal control systems play a more substantial role in enhancing financial accountability than technology utilization alone. The findings also imply that local governments should prioritize strengthening employee competence and improving the effectiveness of SPIP while optimizing the implementation of e-government to achieve better regional financial management accountability.

Keywords
E-Government; Human Resource Capacity; Government Internal Control System (SPIP); Regional Financial Management Accountability.

1 | INTRODUCTION

Accountability in regional financial management is a fundamental element of good governance, ensuring that public resources are managed transparently, efficiently, and responsibly. As fiscal decentralization has expanded the authority of local governments in Indonesia, strengthening financial accountability has become increasingly important for enhancing public services and maintaining public trust. Effective financial accountability necessitates reliable financial reporting, compliance with regulations, transparency, and sound internal governance. Several factors are essential for improving accountability. First, the utilization of government information technology (e-government) enhances transparency, accelerates administrative processes, and improves the quality of financial reporting through integrated digital systems. Second, human resource (HR) capacity plays a critical role, as competent government officials possess the knowledge, technical skills, and professional attitudes necessary for effective financial management. Third, the Government Internal Control System (SPIP) ensures that financial activities are conducted efficiently, comply with regulations, and minimize the risks of fraud and administrative errors. Together, these factors are expected to strengthen accountability in regional financial management.

Despite continuous improvements in local government financial management, accountability challenges persist. Central Bengkulu Regency has consistently received an Unqualified Opinion (Wajar Tanpa Pengecualian WTP) on its financial statements. Nevertheless, the Audit Board of the Republic of Indonesia (BPK) continues to identify weaknesses in the Government Internal Control System, non-compliance with statutory regulations, deficiencies in asset management, and irregularities in budget implementation. These findings indicate that obtaining a favorable audit opinion does not necessarily reflect optimal accountability in regional financial management. Therefore, it is crucial to examine the factors contributing to improved accountability beyond mere compliance with financial reporting standards. Previous studies have identified e-government, HR capacity, and SPIP as important determinants of regional financial management accountability. However, the empirical evidence remains inconclusive. Some studies have reported that e-government significantly improves accountability by enhancing transparency, efficiency, and public access to financial information (Kristian *et al.,* 2024; Setyarto & Judijanto, 2025). In contrast, other studies have found that e-government has no significant effect on accountability, as its effectiveness depends on organizational readiness, employee competence, leadership commitment, and the extent to which digital systems are effectively utilized. Meanwhile, studies examining HR capacity and SPIP generally report positive effects on regional financial management accountability. Nevertheless, these studies mostly investigate each variable separately or combine only two variables within a single research model. Consequently, limited empirical evidence explains the simultaneous influence of e-government, HR capacity, and SPIP on regional financial management accountability, particularly at the regency government level.

This study addresses these research gaps in three ways. First, it responds to the inconsistent findings regarding the effect of e-government on financial accountability. Second, it integrates e-government, HR capacity, and SPIP into a single empirical model to provide a more comprehensive explanation of the determinants of regional financial management accountability. Third, it focuses on the Regional Apparatus Work Units (SKPD) of Central Bengkulu Regency, a local government that presents an interesting context because financial accountability challenges persist despite consistently obtaining an Unqualified Opinion. Thus, this study contributes to the literature by providing empirical evidence from a regency government context, which remains underrepresented in previous studies. Based on Stewardship Theory, public officials are viewed as stewards who prioritize organizational objectives and public interests over personal interests. Accordingly, the effective utilization of e-government, competent human resources, and a well-functioning Government Internal Control System are expected to improve regional financial management accountability through enhanced transparency, stronger internal control, and more responsible financial governance.

This study aims to examine the effects of government information technology utilization (e-government), human resource capacity, and the Government Internal Control System (SPIP) on regional financial management accountability in the Regional Apparatus Work Units (SKPD) of Central Bengkulu Regency. A quantitative approach was employed, using questionnaires distributed to all 40 SKPD through a total sampling technique. The collected data were analyzed using multiple linear regression to evaluate the proposed relationships. The findings are expected to enrich the literature on public sector governance by extending Stewardship Theory in the context of regional financial management. Practically, the results provide useful insights for local governments in strengthening digital governance, improving employee competence, and enhancing the effectiveness of internal control systems to improve regional financial management accountability. The remainder of this paper is organized as follows: the next section reviews the relevant literature and develops the research hypotheses, followed by the research methodology, results and discussion, and finally the conclusion, implications, limitations, and recommendations for future research.

2 | BACKGROUND THEORY

This study adopts Stewardship Theory as its primary theoretical foundation. Proposed by Davis *et al.* (1997), Stewardship Theory argues that managers and public officials act as stewards who prioritize organizational objectives and public interests over personal gain. Unlike Agency Theory, which assumes that conflicts of interest naturally exist between principals and agents, Stewardship Theory emphasizes trust, responsibility, professionalism, and intrinsic motivation in achieving organizational goals. Within the public sector, government officials are expected to utilize public resources responsibly and efficiently to improve organizational performance and enhance public welfare. Regional financial management accountability refers to the obligation of government institutions to manage and report the use of public resources transparently, responsibly, and in accordance with applicable laws and regulations (Mardiasmo, 2021). Accountability is a fundamental principle of good governance because it promotes transparency, strengthens public trust, and ensures that government resources are used effectively to achieve public objectives. From the perspective of Stewardship Theory, accountability can be achieved when public officials are supported by appropriate governance mechanisms and organizational resources. The effective utilization of government information technology (e-government) enables public officials to improve transparency, facilitate timely financial reporting, and provide broader public access to financial information. Likewise, competent human resources possess the knowledge, technical expertise, and ethical commitment necessary to manage public finances professionally and responsibly. Additionally, the Government Internal Control System (SPIP) serves as an organizational control mechanism that guides, supervises, and evaluates financial management activities to ensure compliance, efficiency, and accountability. Therefore, Stewardship Theory provides an appropriate theoretical framework for explaining how e-government, human resource capacity, and SPIP contribute to improving regional financial management accountability.

2.1 E-Government and Regional Financial Management Accountability

According to Stewardship Theory, public officials are expected to utilize organizational resources, including information technology, to achieve organizational objectives and serve the public interest. The implementation of e-government enables government institutions to improve transparency, increase administrative efficiency, facilitate timely financial reporting, and strengthen public participation in government oversight. Consequently, the effective utilization of e-government is expected to enhance regional financial management accountability. Empirical findings regarding the relationship between e-government and regional financial management accountability remain inconsistent. Several studies have reported that e-government significantly enhances accountability by improving transparency, information accessibility, and the quality of financial reporting (Kristian *et al.,* 2024; Setyarto & Judijanto, 2025). However, other studies have found that e-government does not significantly influence accountability because its effectiveness depends on organizational readiness, employee competence, leadership commitment, and the optimal utilization of digital systems. These inconsistent findings indicate that the relationship between e-government and regional financial management accountability requires further empirical investigation.
H1: Government information technology utilization (e-government) positively affects regional financial management accountability.

2.2 Human Resource Capacity and Regional Financial Management Accountability

Stewardship Theory suggests that public officials with adequate competence are better able to fulfill their stewardship responsibilities because they possess the knowledge, technical skills, experience, and professional ethics required to manage public resources effectively. Competent human resources improve the quality of financial planning, implementation, reporting, and accountability while ensuring compliance with government regulations. Previous studies consistently demonstrate that human resource capacity positively influences regional financial management accountability. Rahmadani *et al.* (2023) found that competent government personnel play a crucial role in improving the quality of financial management and reporting. Similarly, Sinosi *et al.* (2024) concluded that human resource competence is one of the most influential determinants of reliable government financial reporting and accountability. These findings indicate that improving employee competence is essential for strengthening accountability in regional financial management.
H2: Human resource capacity positively affects regional financial management accountability.

2.3 Government Internal Control System (SPIP) and Regional Financial Management Accountability

From the perspective of Stewardship Theory, governance mechanisms are essential for enabling public officials to perform their stewardship responsibilities effectively. The Government Internal Control System (SPIP) provides a comprehensive framework for risk management, internal supervision, monitoring, and evaluation to ensure that financial management activities comply with laws and regulations and support organizational objectives. SPIP, as stipulated in Government Regulation No. 60 of 2008, consists of five integrated components: the control

environment, risk assessment, control activities, information and communication, and monitoring. An effective internal control system minimizes financial irregularities, improves compliance, enhances the reliability of financial reporting, and strengthens accountability. Previous empirical studies consistently report that SPIP has a positive effect on regional financial management accountability. Chaerani and Wibowo (2025) found that effective implementation of SPIP improves governance quality and organizational performance. Likewise, Suprihastini *et al.* (2025) demonstrated that internal control systems significantly enhance regional financial accountability by strengthening compliance and improving the reliability of financial reporting.
H3: The Government Internal Control System (SPIP) positively affects regional financial management accountability.

3 | METHOD

The dependent variable in this study is Regional Financial Management Accountability (Y). It refers to the obligation of local governments to manage and report the use of public financial resources transparently, responsibly, and in compliance with applicable laws and regulations (Mardiasmo, 2021; Mahmudi, 2010). This variable was measured using five indicators: (1) transparency of financial information, (2) responsibility for budget implementation, (3) compliance with government regulations, (4) reliability of financial reporting, and (5) timeliness of financial reporting. All items were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

The independent variables in this study consist of government information technology utilization (e-government) (X_1), human resource capacity (X_2), and the Government Internal Control System (SPIP) (X_3). E-government utilization was measured using indicators related to the implementation of digital financial management systems, system integration, accessibility of financial information, transparency, and the use of information technology in financial administration. Human resource capacity was assessed through knowledge of government financial regulations, technical competence, professional skills, work experience, and understanding of government accounting practices. Meanwhile, SPIP was measured based on the five components stipulated in Government Regulation No. 60 of 2008, namely the control environment, risk assessment, control activities, information and communication, and monitoring. Similar to the dependent variable, all independent variables were measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), with higher scores indicating stronger implementation of each construct.

Table 1. Operational Definitions of Research Variables

Variable	Indicators	Measurement Scale	References
Regional Financial Management Accountability (Y)	Transparency of financial information; responsibility for budget implementation; compliance with laws and regulations; reliability of financial reports; timeliness of financial reporting	5-point Likert Scale (1 = Strongly Disagree to 5 = Strongly Agree)	Mahmudi (2010); Mardiasmo (2021)
Government Information Technology Utilization (E-Government) (X_1)	Integrated financial information system; digital financial reporting; transparency of financial information; accessibility of financial information; utilization of information technology in financial management	5-point Likert Scale	Setyarto *et al.* (2025); Government Regulation No. 95 of 2018
Human Resource Capacity (X_2)	Knowledge of financial regulations; technical competence; professional skills; work experience; understanding of government accounting	5-point Likert Scale	Sedarmayanti (2019); Sinosi *et al.* (2024)
Government Internal Control System (SPIP) (X_3)	Control environment; risk assessment; control activities; information and communication; monitoring	5-point Likert Scale	Government Regulation No. 60 of 2008

The data were analyzed using IBM SPSS Statistics. Descriptive statistics were first employed to summarize the characteristics of the respondents and the distribution of the research variables. Instrument quality was evaluated through validity and reliability tests to ensure that the measurement items were both valid and reliable. Prior to hypothesis testing, classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, were conducted to verify that the data satisfied the assumptions of multiple linear regression analysis. The hypotheses were tested using the following multiple linear regression model.

$$Y = a + b1X1 + b2X2 + b3X3 + e$$

Where:
Y = Regional Financial Management Accountability
α = Constant (Intercept)
β_1 = Regression coefficient for Government Information Technology Utilization (e-government)
β_2 = Regression coefficient for Human Resource Capacity
β_3 = Regression coefficient for the Government Internal Control System (SPIP)
X_1 = Government Information Technology Utilization (e-government)
X_2 = Human Resource Capacity
X_3 = Government Internal Control System (SPIP)
ε = Error term

Furthermore, the coefficient of determination (R^2) was used to measure the proportion of variance in the dependent variable explained by the independent variables. The F-test was performed to examine the simultaneous effect of all independent variables on regional financial management accountability, while the t-test was employed to assess the partial effect of each independent variable. All statistical tests were conducted at a 5% significance level (α = 0.05), in accordance with the procedures recommended by Ghozali (2021).

4 | RESULTS AND DISCUSSION

4.1 Results

Descriptive statistics were employed to summarize the characteristics of the research variables, including the minimum value, maximum value, mean, and standard deviation. The results are presented in Table 2.

Table 2. Descriptive Statistics

Variable	Theoretical Range	Actual Range	Mean	Standard Deviation
Regional Financial Management Accountability (Y)	8–40	25–40	32.45	3.721
Government Information Technology Utilization (E-Government) (X_1)	8–40	25–40	34.03	4.160
Human Resource Capacity (X_2)	9–45	29–45	38.35	4.185
Government Internal Control System (SPIP) (X_3)	9–45	28–45	36.78	4.849

Source: Secondary Data Processed Using SPSS Version 27 (2026).

As presented in Table 2, all research variables exhibit relatively high mean scores. Regional Financial Management Accountability (Y) has an actual score ranging from 25 to 40, with a mean of 32.45 and a standard deviation of 3.721, indicating a high level of financial management accountability among the Regional Apparatus Work Units (SKPD). Government Information Technology Utilization (E-Government) (X_1) has a mean score of 34.03, suggesting that digital technology has been widely utilized in regional financial management. Human Resource Capacity (X_2) records the highest mean score (38.35), indicating that respondents generally perceive the competence of financial management personnel to be at a high level. Meanwhile, the Government Internal Control System (SPIP) (X_3) has a mean score of 36.78, reflecting the effective implementation of internal control practices within the local government. Overall, the descriptive statistics indicate that the respondents perceive all research variables to be implemented at a relatively high level, providing a sound basis for further hypothesis testing.

Table 3. Normality Test Results

Test	Asymp. Sig (2-tailed)	Interpretation
One Sample Kolmogorov-Smirnov Test	0.200	Normal

Source: Secondary Data Processed Using SPSS Version 27 (2026).

The results presented in Table 3 show that the Asymp. Sig. (2-tailed) value is 0.200, which exceeds the significance threshold of 0.05. Therefore, the null hypothesis of the normality test cannot be rejected, indicating that the regression residuals are normally distributed. Accordingly, the normality assumption for multiple linear regression analysis has been satisfied, and the data are considered appropriate for subsequent hypothesis testing.

The multicollinearity test results in Table 4 show that all independent variables have tolerance values greater than 0.10 and VIF values below 10. Specifically, the tolerance values range from 0.539 to 0.733, while the VIF values range from

1.364 to 1.854. These results indicate that no multicollinearity exists among the independent variables. Accordingly, the regression model satisfies the multicollinearity assumption, confirming that the independent variables can be included simultaneously in the multiple linear regression analysis.

Table 4. Multicollinearity Test Results

Variable	Collinearity Statistics	Interpretation
	Tolerance	VIF
E-Government	0.658	1.519
Human Resource Capacity	0.539	1.854
SPIP	0.733	1.364

Source: Secondary Data Processed Using SPSS Version 27 (2026).

Table 4 presents the results of the multicollinearity test for the independent variables in the study. The tolerance values for E-Government, Human Resource Capacity, and SPIP are 0.658, 0.539, and 0.733, respectively, indicating that all variables exceed the acceptable threshold of 0.10. The Variance Inflation Factor (VIF) values are also below 10, with E-Government at 1.519, Human Resource Capacity at 1.854, and SPIP at 1.364. These results confirm that no multicollinearity exists among the independent variables.

Table 5. Hypotheses Testing Results

Variable	Coef. B	T	Sig.	Results
E-Government	0.048	0.413	0.682	Not Supported
Human Resource Capacity	0.271	2.140	0.039	Supported
SPIP	0.422	4.505	0.000	Supported
R Square			0.607	
Adjusted R Square			0.575	
F			18.567	
Sig.			0.000	

Source: Secondary Data Processed Using SPSS Version 27 (2026).

Hypothesis testing was conducted using the t-test to evaluate the partial effect of each independent variable on the accountability of regional financial management. A hypothesis is accepted when the significance value is less than 0.05, indicating that the independent variable has a statistically significant effect on the dependent variable.

The results presented in Table 5 indicate that government information technology utilization (e-government) has a positive but insignificant effect on the accountability of regional financial management, as its significance value exceeds the 0.05 threshold. Therefore, Hypothesis 1 (H_1) is Not Supported, suggesting that the implementation of e-government has not yet contributed significantly to improving financial accountability in the Regional Apparatus Work Units (SKPD) of Central Bengkulu Regency.

Conversely, human resource capacity has a positive and statistically significant effect on the accountability of regional financial management. The significance value is below 0.05, indicating that improvements in the knowledge, skills, and competencies of financial management personnel contribute to better accountability practices. Accordingly, Hypothesis 2 (H_2) is Supported. Similarly, the Government Internal Control System (SPIP) demonstrates a positive and significant effect on the accountability of regional financial management. The significance value below 0.05 confirms that an effective internal control system strengthens compliance, transparency, and financial oversight, thereby enhancing accountability. Therefore, Hypothesis 3 (H_3) is Supported. Overall, the hypothesis testing results indicate that human resource capacity and the Government Internal Control System (SPIP) are significant determinants of regional financial management accountability, whereas the utilization of e-government has not shown a statistically significant contribution within the research setting. These findings imply that improvements in organizational capacity and internal control mechanisms are more influential than technological utilization alone in strengthening financial accountability.

4.2 Discussion

The results indicate that government information technology utilization (e-government) does not have a statistically significant effect on the accountability of regional financial management. Although digital technologies have been implemented to support financial administration, their utilization alone has not been sufficient to improve accountability within the Regional Apparatus Work Units (SKPD) of Central Bengkulu Regency. This finding suggests that the existence of information systems does not automatically enhance accountability unless they are supported by competent personnel, effective organizational practices, and strong internal control mechanisms. From the perspective of Stewardship Theory, information technology primarily functions as a supporting instrument that facilitates public servants in performing their responsibilities. However, accountability depends not only on technological infrastructure but also on the commitment, integrity, and professionalism of government officials in managing public resources. Consequently, technological implementation without adequate organizational capacity may not yield meaningful improvements in financial accountability. This finding contrasts with previous studies by Setyarto and Judijanto (2025), Kristian *et al.* (2024), and Musri *et al.* (2024), which reported that e-government significantly improves transparency and accountability in public administration. A possible explanation is that the effectiveness of e-government depends on the maturity of its implementation, the level of system integration, and users' ability to effectively utilize digital applications. Therefore, strengthening institutional capacity should accompany technological development to maximize the contribution of e-government to financial accountability.

The findings demonstrate that human resource capacity has a positive and significant effect on the accountability of regional financial management. This result indicates that improvements in employees' knowledge, technical skills, experience, and professional competence significantly contribute to better financial management practices. Competent financial management personnel are more capable of implementing government regulations, preparing reliable financial reports, and ensuring transparency and accountability throughout the financial management process. These findings support Stewardship Theory, which posits that public officials act as trustworthy stewards committed to achieving organizational objectives. Competent human resources are better equipped to fulfill this stewardship role because they possess the knowledge and professional skills necessary to manage public funds responsibly and efficiently. Higher levels of competence also reduce administrative errors and strengthen compliance with financial regulations. The findings align with previous studies conducted by Rahmadani *et al.* (2023), Muttaqien *et al.* (2024), Ardarani *et al.* (2025), and Sinosi *et al.* (2024), all of which concluded that competent human resources improve financial accountability and the quality of government financial reporting. These results emphasize that investment in education, professional training, and competency development remains essential for strengthening financial governance within local government institutions.

The Effect of the Government Internal Control System (SPIP) on Regional Financial Management Accountability

The results reveal that the Government Internal Control System (SPIP) has a positive and significant effect on the accountability of regional financial management. This finding indicates that effective internal control enhances compliance with regulations, improves supervision of financial activities, minimizes errors and irregularities, and strengthens transparency in financial reporting. Consequently, stronger implementation of SPIP contributes directly to higher levels of financial accountability. According to Stewardship Theory, internal control systems support public officials in carrying out their responsibilities by ensuring that financial management activities are conducted transparently, efficiently, and in accordance with established regulations. SPIP serves as an organizational governance mechanism that reinforces ethical behavior, operational discipline, and responsible decision-making, thereby promoting greater public accountability. The present findings are consistent with previous research by Chaerani and Wibowo (2025), Nur Azizah *et al.* (2025), Suprihastini *et al.* (2025), and Muttaqien *et al.* (2024), who found that effective internal control systems significantly improve government financial accountability. These studies suggest that organizations with well-implemented internal control mechanisms are better able to prevent financial irregularities, improve reporting quality, and maintain public trust in government financial management.

5 | CONCLUSIONS AND FUTURE WORK

This study investigated the effects of government information technology utilization (e-government), human resource capacity, and the Government Internal Control System (SPIP) on the accountability of regional financial management in the Regional Apparatus Work Units (SKPD) of Central Bengkulu Regency. The findings reveal that human resource capacity and the Government Internal Control System (SPIP) have positive and significant effects on regional financial management accountability, indicating that competent personnel and effective internal control mechanisms are essential for improving transparency, compliance, and accountability in public financial management. Conversely, government information technology utilization (e-government) does not have a significant effect, suggesting that the implementation of digital technologies alone is insufficient to enhance accountability without adequate human resource capabilities and effective organizational governance. These findings support Stewardship Theory, which emphasizes that accountable public financial management depends on the commitment and competence of public officials, supported by effective internal control systems. The study contributes to the literature by providing empirical evidence that organizational capacity and governance mechanisms are more influential than technological utilization alone in strengthening financial accountability. Accordingly, local governments should prioritize improving employee competencies through continuous professional development while reinforcing the implementation of SPIP to achieve more accountable and transparent regional financial management.

Future research is encouraged to extend this study by involving local governments from different regions and administrative levels to improve the generalizability of the findings. Additionally, future studies should examine the mechanisms underlying regional financial management accountability by incorporating mediating variables, such as organizational commitment and the quality of financial reporting, or moderating variables, such as leadership commitment, organizational culture, digital literacy, and organizational readiness, particularly to explain the inconsistent effect of e-government on accountability. The use of longitudinal or mixed-method approaches is also recommended to provide a deeper understanding of the dynamic interactions among governance factors that cannot be fully captured through cross-sectional quantitative research. From a practical perspective, local governments should prioritize strengthening the competence of financial management personnel through continuous training and professional development, enhancing the effectiveness of the Government Internal Control System (SPIP) by reinforcing risk management and following up on audit recommendations, and optimizing the implementation of e-government through system integration, user capacity building, and organizational support. These efforts are expected to improve regional financial management accountability and contribute to more effective and transparent public financial governance.

REFERENCES

Alisjahbana, A. S., & Murniningtyas, E. (2018). *Sustainable development goals in Indonesia: Concepts, targets, and implementation strategies*. UNPAD Press.

Ardarani, D., Sari, N., Fajarudin, I., & Wati, E. R. (2025). Quality of human resources, accounting information systems, internal control, and accounting policies as determinants of financial statement accountability. *Journal of Management, Accounting, General Finance and International Economic Issues, 5*(1), 1–13. https://doi.org/10.55047/marginal.v5i1.191

Audit Board of the Republic of Indonesia. (2024). *Audit report on the financial statements of the Central Bengkulu Regency Government for the fiscal year 2023*. Representative Office of the Audit Board of the Republic of Indonesia, Bengkulu Province.

Azizah, N., Junaidi, J., & Setiawan, A. R. (2015). Financial statement presentation, financial report accessibility, and government internal control systems as determinants of transparency and accountability in regional financial management. *Journal of Research and Applications: Accounting and Management (JRAAM), 1*(2), 111–120. https://doi.org/10.18382/jraam.v1i2.18

Chaerani, E. Y., & Wibowo, P. (2025). Performance of local government determinants in Indonesia: The moderating role of government internal control system. *EQUITY: Jurnal Ekonomi, Manajemen, Akuntansi, 28*(1), 110–134. https://doi.org/10.34209/equ.v28i1.10282

Damri, & Degustia, F. (2021). The influence of human resource competence, internal control systems, and regional financial information systems on the quality of local government financial reporting: A case study of the Pekanbaru City Government. *Journal of Social Science and Digital Marketing, 1*(2), 17–29. https://doi.org/10.47927/jssdm.v1i2.183

Daud, N., Blongkod, H., & Yusuf, N. (2025). The effect of implementing local government information systems (SIPD) and human resources on regional financial management accountability. *Mandalika Journal of Business and Management Studies, 3*(1), 51–59. https://doi.org/10.59613/mjbms.v3i1.207

Financial and Development Supervisory Agency. (2024). *Performance report of the Financial and Development Supervisory Agency 2023*. BPKP.

Fizi, A., & Helmina, M. R. A. (2023). Implementation of Good Corporate Governance (GCG) principles in companies. *Surplus: Jurnal Ekonomi dan Bisnis, 1*(2), 379–387. https://doi.org/10.71456/sur.v1i2.603

Ghozali, I. (2018). *Multivariate analysis applications using IBM SPSS 25*. Diponegoro University Publishing Agency.

Hamisi, A. J., Tahir, A., & Arsyad, A. (2021). Review of the supervision of the Regional People's Representative Council's function in the management of the regional budget to achieve good governance in Gorontalo Province. *Journal of Economics, Business and Administration (JEBA), 2*(2), 56–69. https://doi.org/10.47918/jeba.v2i2.414

Heinrich, A., & Probohudono, A. N. (2023). The influence of Government Internal Control System (SPIP) and information technology utilization on the quality of local government financial reports: A case study of Kaimana Regency

Government. *Jurnal Konstelasi, 3*(2), 411–424. https://doi.org/10.24002/konstelasi.v3i2.7150

Ibadurrahman, Supiati, & Rahman, A. (2023). Supervisory function of the Regional People's Representative Council in managing the regional budget in West Sulawesi Province. *International Journal of Humanities Education and Social Sciences, 5*(4), 465–470. https://doi.org/10.56338/ijhess.v5i4.4233

Jabar, A., & Yuniarni, E. (2025). Implementation of accountability principles in public services to achieve good governance. *Welfare State: Jurnal Hukum, 4*(1), 131–146. https://doi.org/10.56013/welfarestate.v4i1.3859

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics, 3*(4), 305–360. https://doi.org/10.1016/0304-405X(76)90026-X

Kolawole, J. S., Igbekoyi, O. E., & Alabi, A. W. (2025). Unveiling stewardship theory: Emerging trends and future direction. *Journal of Business and African Economy, 11*(2), 95–112. https://doi.org/10.56201/jbae.v11.no2.2025.pg95.112

Kricy, Y. D., & Simbel, M. (2021). The influence of Government Internal Control System (SPIP) on village fund budget planning and implementation in Mentaya Hulu District, East Kotawaringin Regency. *Journal of Environment and Management, 2*(2), 148–158. https://doi.org/10.37304/jem.v2i2.2943

Kristian, I., Nuradhawati, R., & Ristala, H. (2024). The role of e-government in improving public transparency in Indonesia: A case study of the Bandung Regency Government. *Jurnal Academia Praja, 7*(2), 252–263. https://doi.org/10.36859/jap.v7i2.2837

Lotu, M. N. (2022). The effect of implementing the Regional Financial Management Information System (SIPKD) on the quality of financial reports at the Regional Financial Agency of the East Nusa Tenggara Provincial Government. *Jurnal Akuntansi: Transparansi dan Akuntabilitas, 10*(2), 79–88. https://doi.org/10.35508/jak.v10i2.8719

Mahmudi. (2020). *Analysis of local government financial reports: A guide for executives, regional legislative councils, and communities in economic, social, and political decision-making*. UPP STIM YKPN.

Maolani, D. Y., Nuraeni, A. S., Dellyani, A., & Al Huda, E. F. (2023). Implementation of public accountability systems in achieving good governance in Indonesia. *Jurnal Dialektika: Jurnal Ilmu Sosial, 21*(2), 1–7. https://doi.org/10.63309/dialektika.v21i2.137

Mardiasmo. (2021). *Public sector accounting*. Andi Publisher.

Marpaung, I. S., & Patriansyah, W. (2025). The influence of digital transformation model implementation and smart governance on the efficiency and accountability of regional government finance in South Tapanuli. *SENTRI: Jurnal Riset Ilmiah, 4*(9), 1862–1872. https://doi.org/10.55681/sentri.v4i9.4468

Mufidah, A. R., Rufaedah, Y., & Putra, S. S. (2023). Analysis of the effectiveness of the implementation of Government Internal Control System to improve government agency performance at the Garut Regency Inspectorate. *Indonesia Accounting Research Journal, 3*(2), 111–118. https://doi.org/10.35313/iarj.v3i2.4124

Musri, M., Pasaribu, F. R., Khudri, N., Ariyati, Y., & Rahman, Y. (2024). Implementation of e-government in improving transparency and accountability of public administration. *Jurnal Review Pendidikan dan Pengajaran (JRPP), 7*(3), 8888–8893. https://doi.org/10.31004/jrpp.v7i3.30320

Nofianti, L., & Suseno, N. S. (2014). Factors affecting implementation of good government governance (GGG) and their implications towards performance accountability. *Procedia - Social and Behavioral Sciences, 164*, 98–105. https://doi.org/10.1016/j.sbspro.2014.11.056

Nuha, S. U., Miqdaq, M., & Sulistiyo, A. B. (2021). The implementation of Government Internal Control System based on Government Regulation No. 60 of 2008 in the Jember Regency General Election Commission: A phenomenological approach. *Jurnal Riset Akuntansi dan Bisnis Airlangga, 6*(2), 1091–1107. https://doi.org/10.20473/jraba.v6i2.35537

Purnamasari, R., Hasanudin, A. I., Zulfikar, R., & Yazid, H. (2024). Do internal control and information systems drive sustainable rural development in Indonesia? *Journal of Open Innovation: Technology, Market, and Complexity, 10*(1), 100242. https://doi.org/10.1016/j.joitmc.2024.100242

Ramadhan, P. R. (2022). Stepping ahead from agency and stewardship theory: An Islamic perspective. *International Journal of Religious and Cultural Studies, 4*(2), 163–172.

Ramadhan, S. A., & Wijaya, H. (2025). Analysis of government internal supervisory apparatus on the quality of local government financial reports throughout Indonesia. *Jurnal Ilmiah Akuntansi dan Ekonomi, 10*(2), 51–72. https://doi.org/10.54964/liabilitas.v10i2.494

Robbins, S. P., & Judge, T. A. (2017). *Organizational behavior* (17th ed.). Pearson.

Sam, A. A. R., Haliah, & Kusumawati, A. (2024). Disclosure of transparency, accountability, and value for money concept in public sector financial management: A systematic literature review. *International Journal of Economic Research and Financial Accounting (IJERFA), 3*(1), 228–241. https://doi.org/10.55227/ijerfa.v3i1.245

Sedarmayanti. (2019). *Human resource management: Bureaucratic reform and civil servant management*. Refika.

Setyarto, D. B., & Judijanto, L. (2025). The role of e-government in increasing transparency and accountability of public administration in the digital era. *Journal of Governance and Public Administration, 9*(2), 1771–1783. https://doi.org/10.55214/25768484.v9i2.4908

Sharma, M., & Singh, A. (2022). Stewardship in organization: A theoretical view. *Shodhsamhita: Journal of Fundamental & Comparative Research, 8*(1), 16–22.

Sinosi, S. M., & Prayitno, A. (2025). Human resource competence and internal control systems in regional government financial reporting: A systematic review. *INVOICE: Jurnal Ilmu Akuntansi, 7*(1), 1–8.

Suprihastini, E., Akram, & Santoso, B. (2017). Effect of regional financial accounting system, internal control systems, and regional financial audit on financial accountability of local government. *Proceeding International Conference on Economics, Business and Information Technology, 1*, 830–852. https://doi.org/10.31967/prmandala.v1i0.163

Tahang, R. A., Haliah, & Nirwana. (2023). Government Internal Control System, role and comparison of the Committee of Sponsoring Organizations (COSO) revised internal control framework. *INVOICE: Jurnal Ilmu Akuntansi, 5*(1), 1–7.

Tumija, & Ramadhan, A. Z. (2023). Effectiveness of budget planning in the Regional Government Information System (SIPD) of Gresik Regency, East Java Province. *JEKP: Jurnal Ekonomi dan Keuangan Publik, 10*(2), 143–157. https://doi.org/10.33701/jekp.v10i2.3528

Wulandari, S. P., Din, M., Masdar, R., & others. (2024). The effect of maturity of Government Internal Control System and capabilities of Government Internal Supervisory Apparatus on the government performance accountability system. *Jurnal Ilmiah Akuntansi dan Keuangan*, 64–73.

How to cite this article: Indarsi, Baihaqi, & Sari, E. N. (2026). The Effect of Government Information Technology Utilization (E-Government), Human Resource Capacity, and the Government Internal Control System (SPIP) on the Accountability of Regional Financial Management. Indonesian Journal Economic Review (IJER), 6(3), 1198–1207. https://doi.org/10.59431/ijer.v6i3.917.