

The Effectiveness of the Sidoarjo Financial Information System (SIKSDA) in Improving Regional Financial Management Performance at the Regional Financial and Asset Management Agency of Sidoarjo Regency

Wiwik Anggraeni¹, Ilmi Usrotin Choiriyah²
^{1,2} Muhammadiyah University of Sidoarjo, Indonesia



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ABSTRACT

Objective: This study aims to evaluate the effectiveness of the implementation of the Sidoarjo Financial Information System (SIKSDA) in improving the performance of regional financial management at the Regional Financial and Asset Management Agency (BPKAD) of Sidoarjo Regency. **Method:** The research employed a qualitative descriptive approach, with data collected through in-depth interviews, observations, and documentation studies, and the analysis was guided by Richard M. Steers' theory of organizational effectiveness, which emphasizes goal achievement, integration, and adaptation. **Results:** The findings indicate that SIKSDA has enhanced the financial reporting process by improving speed and accuracy, ensuring timely achievement of budget targets, facilitating integration with tax, procurement, and asset systems, and demonstrating strong adaptability to regulatory changes through regular training, system maintenance, and risk mitigation. **Novelty:** This study highlights the role of SIKSDA as a model for effective digital-based financial governance at the local government level, showing how integrated financial information systems not only increase efficiency and accountability but also provide strategic adaptability, offering insights and practical implications for other regions seeking to strengthen their financial management practices.

INTRODUCTION

Regional financial management is a fundamental aspect of effective and efficient regional governance [1]. Regional financial management in Indonesia is regulated by Law Number 23 of 2014 concerning Regional Government, Law Number 33 of 2004 concerning Fiscal Balance between the Central Government and Regional Governments, and Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management [2].

The Regional Financial and Asset Management Agency (BPKAD) of Sidoarjo Regency plays a strategic role in managing regional finances, encompassing planning, implementation, administration, reporting, accountability, and oversight of regional finances [3]. The complexity of these tasks and responsibilities requires the support of a reliable and integrated information system to ensure optimal regional financial management [4].

Developments in information and communication technology have brought about significant transformations in public sector financial management [5]. The implementation of a technology-based financial information system is an urgent need to improve the efficiency, effectiveness, and accountability of regional financial

management [6]. In this context, the Sidoarjo Regency Government has developed and implemented the Sidoarjo Financial Information System (SIKSDA) as a technological solution to support improved regional financial management.

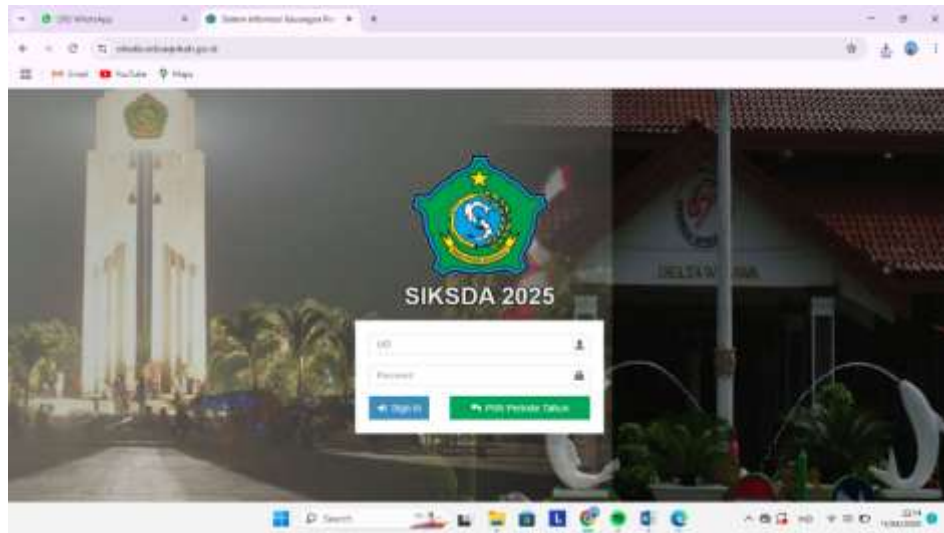


Figure 1. The main interface of the SIKSDA website, which provides users with access to various financial management modules.
Source: Informant: Ms. Ika, SIKSDA operator

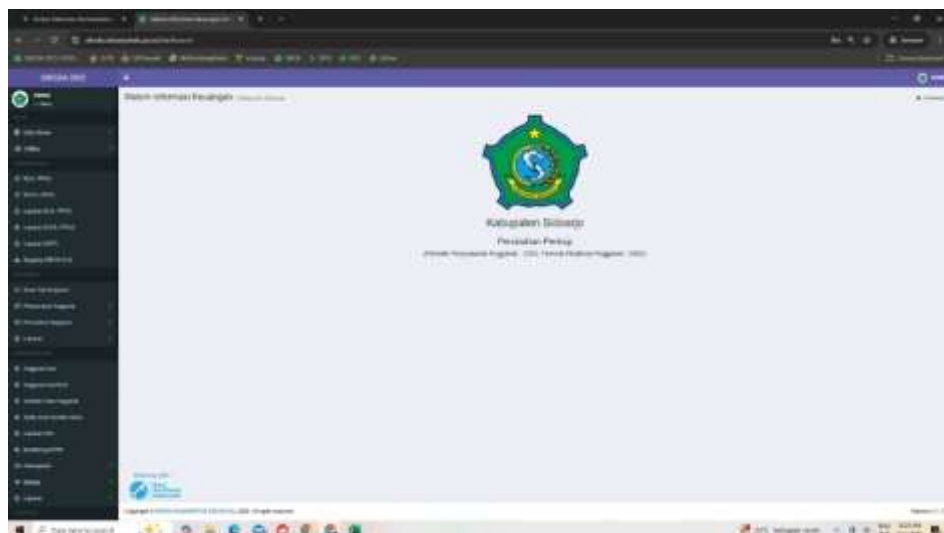


Figure 2. Key features of SIKSDA, including budget planning, budget execution, administration, accounting, and reporting modules.
Source: Informant: Ms. Ika, SIKSDA operator

The development of the Sidoarjo Financial Information System (SIKSDA) is driven by various national and local regulations that emphasize the importance of utilizing information technology in regional financial management. Government Regulation Number 12 of 2019 concerning Regional Financial Management explicitly encourages the

use of information technology to increase effectiveness and efficiency [7]. Furthermore, Government Regulation Number 56 of 2005 concerning the Regional Financial Information System mandates the development of a technology-based financial information system [8].

SIKSDA is an integrated information system specifically designed to automate regional financial management processes in Sidoarjo Regency. This system integrates various financial management components, from budget planning and implementation to financial reporting, into a single, unified platform. The implementation of SIKSDA is expected to improve the quality of regional financial management by increasing data accuracy, process efficiency, and transparency of financial information.

In line with Government Regulation Number 71 of 2010 concerning Government Accounting Standards and Minister of Home Affairs Regulation Number 64 of 2013 concerning the Implementation of Accrual-Based Government Accounting Standards in Regional Governments, the technical foundation for implementing an accrual-based financial information system in accordance with government accounting standards [9].

However, the effectiveness of financial information system implementation cannot be measured solely from a technological perspective but must also be seen in terms of its impact on the overall performance of regional financial management [10]. Evaluating the effectiveness of SIKSDA is crucial to ensure that the technology investment provided significant added value to improving the performance of regional financial management at the Sidoarjo Regency Regional Financial Management Agency (BPKAD).

Effectiveness is a key element in achieving the planned goals and objectives of each organization, activity, and program [11]. Something is considered effective if it successfully achieves its planned goals and objectives [12].

According to Mulyasa, effectiveness is how an organization successfully acquires and utilizes resources while striving to realize operational goals. Effectiveness is related to the implementation of all core tasks, goal achievement, timeliness, and member participation [13].

According to Sondang P. Siagian, effectiveness is defined as the utilization of resources, facilities, and infrastructure in a specified quantity as determined to produce a certain amount of goods and services for the activities carried out [14]. Effectiveness indicates success in achieving predetermined goals. The closer an activity's results are to its target, the higher its effectiveness.

This research is based on Duncan's theory of effectiveness, as cited by Richard M. Steers in his book "Organizational Effectiveness," which proposes three main dimensions for measuring effectiveness: (1) Goal Achievement, which measures the extent to which an organization is able to achieve its stated goals; (2) Integration, which assesses the organization's ability to integrate various components and subsystems to work harmoniously; and (3) Adaptation, which measures the organization's ability to adapt to changes in the internal and external environment.

Steers' theoretical framework is highly relevant for measuring the effectiveness of SIKSDA because regional financial information systems have a clear objective (improving financial management performance), require integration of various system components and financial processes, and must be able to adapt to changing regulations and organizational needs.

Several previous studies have examined the effectiveness of financial information systems in the context of regional government. Research on the effectiveness of the Regional Financial Management Information System (SIPKD) in Gresik Regency indicates that the implementation of the financial information system is at a "fairly effective" level, with an effectiveness percentage of 66.8%. This study used a quantitative approach using information system indicators according to Bodnar and identified several obstacles such as limited database capacity and the need for technological upgrades [15].

Research on the effectiveness of the implementation of the Regional Government Information System (SIPD) on the performance of regional financial management in Denpasar City used qualitative methods with a descriptive approach. The results showed that the implementation of SIPD at the Denpasar City Regional Financial Management Agency (BPKAD) was not yet effective in improving regional financial management performance. Factors influencing this ineffectiveness include: the implementation is still new (2022), lack of integration with other financial systems, the system frequently experiences errors, slow application response, and minimal training for users [16].

Another study on the effectiveness of implementing a Regional Government Information System (SIPS) in managing regional finances in Bekasi City used a qualitative descriptive method with the Unified Theory of Acceptance and Use of Technology (UTAUT) theoretical framework. This study analyzed aspects of performance expectations, effort expectations, social influence, and facilitating conditions. The results showed that SIPS implementation was ineffective in achieving quality regional financial management, with the main obstacles being difficulty accessing the application and a lack of features that accommodate the entire regional financial management process [17].

Although numerous studies have examined the effectiveness of financial information systems in the context of regional government, several gaps remain that need to be addressed. First, previous research has shown varying results regarding the effectiveness of regional financial information systems. Gresik Regency achieved a "quite effective" level, while Denpasar and Bekasi City still achieved a "not yet effective" level. This demonstrates the need for specific studies for each region with its distinct characteristics. Second, research specifically evaluating SIPS in Sidoarjo Regency has not been conducted, despite the fact that each region has unique characteristics in its financial information system implementation.

Based on the background and identified research gaps, this study seeks to answer the fundamental question of the effectiveness of SIKSDA in improving regional financial management performance at the Sidoarjo Regency Regional Financial Management

Agency (BPKAD). This study will also identify factors influencing SIKSDA's effectiveness, including technical, organizational, and individual aspects. Furthermore, this study will analyze the impact of SIKSDA implementation on various regional financial management performance indicators, such as reporting accuracy, timeliness, and process efficiency.

The urgency of this research is driven by several critical factors. First, the Sidoarjo Regency Government has made a significant investment in SIKSDA implementation, but there has been no comprehensive evaluation of its effectiveness in improving regional financial management performance. Second, the dynamics of regulatory changes and evolving government accounting standards require an adaptive and responsive information system. Third, the results of this study are expected to provide a practical contribution to the Sidoarjo Regency BPKAD in optimizing the use of SIKSDA and provide a reference for other regional governments planning to implement similar financial information systems.

The primary objective of this study is to analyze the effectiveness of SIKSDA in improving regional financial management performance at the Sidoarjo Regency Regional Financial Management Agency (BPKAD), based on Duncan's theory of effectiveness, as cited by Richard M. Steers. Specifically, this study aims to analyze the level of SIKSDA effectiveness based on the dimensions of goal achievement, integration, and adaptation, as well as the impact of SIKSDA implementation on regional financial management performance.

The scope of this study is limited to evaluating the effectiveness of SIKSDA in improving regional financial management performance within the Sidoarjo Regency BPKAD. Temporarily, this study covers the SIKSDA implementation period from 2021 to 2024, with a focus on measurable and perceived impacts within the organization.

In terms of research subjects, this study involved Sidoarjo Regency BPKAD employees directly involved in SIKSDA use, system operators, and end users. Substantively, this study focuses on aspects of regional financial management, including budget planning, budget execution, administration, reporting, and accountability.

This study uses a descriptive qualitative approach, adopting Duncan's theory of effectiveness, as cited by Richard M. Steers in his book "Organizational Effectiveness," adapted to the context of regional financial management. Research limitations include limited access to sensitive financial data and reliance on respondents' perceptions in measuring information system effectiveness based on the dimensions of goal achievement, integration, and adaptation.

RESEARCH METHOD

This research uses a descriptive qualitative approach, aiming to describe and understand in-depth the effectiveness of the Sidoarjo Financial Information System (SIKSDA) in improving regional financial management performance at the Sidoarjo Regency Regional Financial Management Agency (BPKAD). This research focuses on the

realities of the situation on the ground, without variable manipulation, and aims to gain a comprehensive understanding from the perspective of system implementers [18]. In a book by Moleong, Bogan, and Tylor, qualitative research is described as the result of written sources that produce descriptive data that can be viewed by researchers as the problem to be investigated (Fahri & Nasution, 2021, p. 36) [19].

The informant selection technique used was purposive sampling, which involves selecting informants based on specific criteria deemed relevant to the research objectives [20]. The selected informants were Sidoarjo Regency BPKAD employees directly involved in the use of SIKSDA, SIKSDA operational staff, treasury data processors, and financial report managers. They were assessed as having direct understanding and experience with SIKSDA implementation in the regional financial management process.

The data sources in this study consisted of primary and secondary data [21]. Primary data were obtained through semi-structured interviews with key informants and direct observation of SIKSDA implementation. Meanwhile, secondary data were collected from official documents such as Government Agency Performance Reports (LKjIP), Standard Operating Procedures (SOPs), financial reports, and other supporting documents related to policy and system implementation. Data collection techniques were carried out through three methods: interviews, observation, and documentation study. Interviews were conducted to obtain in-depth information, observations were used to directly observe system implementation, and documentation was used as a supplement to strengthen the findings.

Data analysis used the interactive analysis model by Miles and Huberman, which includes three main stages: data reduction (sorting and simplifying data), data presentation (in narrative and tabular form), and conclusion drawing and verification (to ensure the accuracy of the findings) [22]. To maintain data validity, the researchers used source triangulation techniques, namely comparing data from interviews, observations, and documents, and discussing findings with colleagues to maintain the objectivity and credibility of the research results.

As a basis for implementation, this study uses a conceptual operational framework that refers to Duncan's theory of organizational effectiveness in Richard M. Steers. There are three dimensions used to measure the effectiveness of SIKSDA implementation, namely: (1) Goal Achievement, which includes time period indicators, legal basis, strategy, and financial reporting efficiency; (2) Integration, which includes coordinated work procedures and planning; and (3) Adaptation, which includes the availability of facilities and infrastructure and the system's ability to adapt to changes in regulations and the organizational environment.

RESULTS AND DISCUSSION

Results

This study aims to evaluate the effectiveness of the implementation of the Sidoarjo Financial Information System (SIKSDA) at the Sidoarjo Regency BPKAD using three

dimensions of organizational effectiveness from Richard M. Steers: goal achievement, integration, and adaptation. The research findings were obtained from in-depth interviews with three key informants who directly operate SIKSDA, as well as supporting data from the 2024 BPKAD LKJiP.

In terms of goal achievement, research results show that the migration from the desktop version of SIKSDA to the web-based SIKSDA in 2020 significantly reduced the time required to prepare financial reports thanks to the inter-unit integration and automated data extraction features. This was revealed by Informant 1, who stated, "Previously, preparing reports took a long time because the data had to be processed manually one by one. Now with SIKSDA, data can be directly pulled from the system and compiled automatically. This really speeds up our work." Furthermore, SIKSDA supports real-time monitoring and simplifies budget adjustments. According to Informant 2, "From planning and inputting the RKA (Work Plan and Budget) to the realization of the APBD, we can monitor everything directly from the system. So if there are deviations, we can quickly identify and adjust." In terms of regulations, SIKSDA implementation refers to Permendagri No. 77 of 2020 and PP No. 71 of 2010, with a workflow that complies with Ministry of Home Affairs standards, thus eliminating the need for additional SOPs. This was emphasized by Informant 1, who said, "We don't create SOPs because our work system already complies with the Ministry of Home Affairs standards." The strategy for achieving these goals is implemented through internal training and knowledge sharing whenever there are system updates or regulatory changes. As Informant 1 explained, "If there are new regulations from the central government, we immediately hold internal training so everyone can follow the latest updates." In terms of efficiency and accuracy, SIKSDA has been able to reduce duplicate input, improve data validation, and speed up the reporting process. Informant 3 stated, "Previously, we had to input data repeatedly manually. Now it's faster, and the system immediately rejects incorrect formats."

In terms of integration, SIKSDA's work procedures are integrated and embedded in accordance with Ministry of Home Affairs standards, even without additional SOPs. The system is equipped with automatic validation to ensure accuracy at every input stage. In planning, SIKSDA is connected to regional tax applications, goods/services procurement (PPJ), and asset management. This integration accelerates information flow, facilitates monitoring, and supports data-driven decision-making. Informant 2 said, "Planning can now be monitored directly, and the system provides a warning if there are any odd numbers."

In terms of adaptation, technical challenges such as internet network disruptions and virus threats can be addressed with daily backups that ensure data security. Informant 2 stated, "If the network goes down, the application can't be used, but the data remains safe because there are automatic backups." Furthermore, program monitoring and evaluation are conducted regularly through coordination meetings and inter-unit communication to ensure continuous improvement. Informant 3 stated, "If there are any

user issues, we note them and discuss them during weekly meetings. If system improvements are needed, we coordinate directly with the developers."

Discussion

The research results indicate that the web-based SIKSDA at the Sidoarjo Regency BPKAD meets Steers' three dimensions of organizational effectiveness.

Goal Achievement

Achieving goals is the result of a series of ongoing processes. To ensure maximum achievement of the final goal, systematic steps are required, both in the form of achieving small targets and in the distribution of implementation time. Important factors in this achievement include a clear and measurable implementation timeframe and targets. In this study, goal achievement is measured by the timeframe, target development and budget realization, legal basis, goal achievement strategy, and data efficiency and accuracy.

1. Achievement Timeframe

The use of the web version of SIKSDA since 2020 has significantly improved the speed of achieving financial reporting targets. Previously, when the manual system or desktop version of SIKSDA was used (2017–2019), data processing and report preparation were time-consuming because they were not integrated and had to be done manually. However, since the migration to the web version, which supports inter-unit integration, the time required to prepare reports has been reduced. This is due to the system's ability to automatically pull data from various related units. Informants stated that the report creation time cannot be determined precisely because it depends on the type of data, but in general, the time required is much shorter than before. This indicates that, in terms of time, the system has supported the efficient achievement of organizational goals. This efficiency has a strategic impact: accelerating decision-making, allowing staff to focus on analytical tasks, and ensuring compliance with central regulatory deadlines.

2. Target Formulation and Budget Realization

SIKSDA supports the systematic and real-time preparation and monitoring of the Regional Budget (APBD), resulting in more accurate and data-driven decision-making. According to informants, the accuracy of APBD preparation is a key indicator of the internal success of the Regional Revenue and Expenditure Management Agency (BPKAD). This demonstrates SIKSDA's direct contribution to achieving regional financial management goals, as reflected in the 2024 BPKAD Financial Statements Report (LKJiP), which recorded an increase in the quality of budget realization.

Based on interviews, informants explained that the use of SIKSDA has significantly facilitated the entire budget cycle, from the planning stage to real-time monitoring of budget realization. This system allows users to quickly adjust to changes and provides better visibility into budget deviations.

In practice, SIKSDA facilitates a more accurate APBD preparation process through several mechanisms: (a) integration of historical data that enables more precise

projections, (b) real-time monitoring that provides visibility into the level of budget realization, and (c) automated reporting that accelerates the process of evaluating fiscal performance.

Table 1. Comparison of Performance and Budget Achievements and Efficiency Levels in 2024

Target	Indicator	Performance			Budget			Efficiency Level
		Target	Realization	% Performance	Target	Realization	% Budget	
				a	b	c		(ab): c/(ab)*100%
TARGET 1 Realization of Regional Financial and Asset Management that is in accordance with provisions and accountable	Indicator 1 = Percentage of regional device financial reports that comply with SAP	100,00%	100,00%	100,00%	654.876.632.724	646.056.991.341	98,65%	1,35%
	indicator 2 = Percentage of legally documented fixed assets	99,96%	100,04%	100,08%	3.748.635.158	3.338.697.632	89,06%	11,01%
TARGET 2 Improving the Quality of Regional Government Administration	indicator 1 (SAKIP Value)	84,00%	84,86%	100,04%	18.915.921.861	18.094.097.468	95,66%	4,38%
	indicator 2 (IPP Value)	4,04	4,05					
	indicator 3 (SKM Value)	97	96,6					

Indicator 3 (SKM Value) 97 96,6

Data Sources: Financial Reports, Regional Revenue and Expenditure Reports, and Budget Realization Reports (in the 2024 LKJiP)

3. Legal Basis

SIKSDA is developed and operated based on national regulations, specifically Minister of Home Affairs Regulation No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management and Government Regulation No. 71 of 2010 concerning Government Accounting Standards, as well as various other technical regulations. Interviews revealed that all flows and modules available within SIKSDA comply with the rules and standards issued by the Ministry of Home Affairs. No additional Standard Operating Procedures (SOPs) are required, as the system's work system fully complies with applicable regulations.

This demonstrates that SIKSDA has been built with strong compliance principles, enabling users to carry out financial management tasks in accordance with regulations without worrying about violating regulations. This compliance also serves as a crucial basis for ensuring the validity of the financial reports generated through the system.

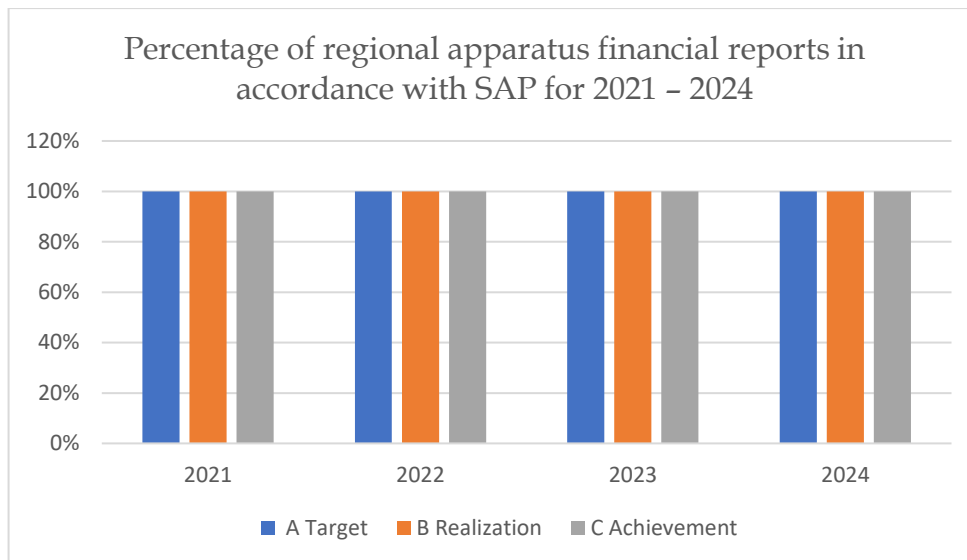


Figure 3. Trend in Realization of (IK) Performance Indicators Percentage of Regional Apparatus Financial Reports Compliant with SAP for 2021-2024

Data Source: 2024 LKjIP BPKAD Sidoarjo Regency

4. Strategy for Achieving Goals

The strategy for achieving goals in the implementation of SIKSDA is implemented through internal training and competency refresher training. Every time a new menu is developed or regulations are changed, relevant employees are invited to participate in training or outreach. In addition, informal approaches such as knowledge transfer between employees are also implemented to ensure that every system user understands how SIKSDA works. This strategy is considered effective in supporting the achievement of organizational goals because it strengthens individual skills in using the system.

To achieve the performance targets of SAKIP (Government Agency Performance Accountability System), IPP (Service Assessment Index) and SKM (Public Satisfaction Survey) Values, in 2024 the Sidoarjo Regency Regional Financial and Asset Management Agency has made several efforts to leverage the expected performance. Some of the efforts made are: a. Continuous socialization of SAKIP and SKM bureaucratic reform; b. Preparation of a performance tree, to map the performance and main activities in achieving organizational performance and distributed to all employees; c. Improving the quality of internal evaluations so that they can provide feedback in improving the quality of programs/activities/sub-activities; planning d. Periodic employee capacity building through training or one of them by implementing capacity building activities; services; f. and implementation of other forms of comprehensive competency improvement e. Creation of supporting facilities and infrastructure to improve quality Conducting appeals both personally and organizations/agencies/departments to be able to fill out the Public satisfaction survey conducted by BPKAD.

5. Data Efficiency and Accuracy

Efficiency and accuracy are two key benefits achieved through the use of SIKSDA. This system enables faster data collection, minimizes errors, and can be directly processed into reports. With an integrated system, operators no longer need to repeatedly input data manually. Data accuracy increases because data sources can be easily traced and validated.

In this study, the effectiveness of achieving objectives through the implementation of SIKSDA was measured based on several indicators, namely the speed of financial report preparation, budget accuracy, and compliance with applicable regulations and legal frameworks. The findings indicate that since the implementation of the web version of SIKSDA in 2020, the financial reporting process has significantly accelerated compared to the previous system. Furthermore, data accuracy has also significantly improved thanks to the validation and data integration system implemented within SIKSDA.

This contrasts with the findings of Ketut Aditya Teken's (2024) study on the implementation of the SIPD in Denpasar City. The study showed that the implementation of SIPD was still ineffective because it only began in 2022, requiring a considerable adaptation period. Furthermore, because the system was not yet fully stable and familiar to users, the local government still relied on a companion system, the SIPKD, particularly for financial reporting.

A similar phenomenon was also found in the study by Firdaus, Y. F. H., & Cholik, M. A. (2024) on SIPD in Bekasi City, which found that the expected performance from the application had not been optimally achieved. Several obstacles encountered included limited features provided by the application and various technical difficulties in its operation, which resulted in delays and inaccuracies in the planning and reporting processes.

In contrast, the implementation of SIKSDA in Sidoarjo Regency demonstrated significant success. This system was proven to support the planning and reporting process in a more integrated, accurate, and timely manner. This success not only reflects technological readiness but also demonstrates the effectiveness of training, user adaptation, and institutional support in supporting digital transformation in regional financial management.

Integration

Integration is an indicator that measures the extent to which an organization is able to socialize, build understanding, and communicate effectively with other organizations. This aspect encompasses the process of interaction and alignment between institutions in achieving common goals (M. Richard Steers 1999). In this study, integration encompasses planning procedures and program analysis.

1. Procedures

The implementation of SIKSDA has created comprehensive standardized work procedures across all BPKAD units. Although there is no formal written SOP document,

the system has integrated best practices and standard procedures established by the Ministry of Home Affairs into an automated workflow.

The integrated work procedures within SIKSDA cover all aspects of regional financial management, from budget planning and implementation, monitoring, and reporting. The system utilizes automated processes to ensure each stage is executed in the correct order and meets established requirements. The advantage of this approach lies in the system's ability to automatically maintain consistency, reducing variability that can lead to errors or deviations from standard procedures.

Furthermore, data input into the system is carried out in stages based on a predetermined regional financial management activity calendar. This allows all work units to adhere to a uniform and scheduled work rhythm and simplifies the data verification process.

The system is also equipped with an automatic validation mechanism at each input stage, helping users ensure the completeness and accuracy of data before proceeding to the next stage. This procedure not only ensures data accuracy but also improves reporting efficiency.

This demonstrates that SIKSDA has been designed with strong compliance principles with regional financial management regulations. The system's structured flow, in accordance with Ministry of Home Affairs regulations, allows users to work in a focused and procedural manner without the need to develop additional SOPs. The system's compliance with national regulations also strengthens the legitimacy and validity of the resulting financial reports, while minimizing the risk of administrative errors and procedural violations in the execution of tasks. Therefore, the implementation of procedures embedded in the system is a key factor in maintaining the effectiveness and accountability of regional financial management through SIKSDA.

2. Planning Analysis

SIKSDA has also been integrated with various other local applications in Sidoarjo Regency, such as the regional tax application, the goods/services procurement (PPJ) application, and the asset management application. Integration with the regional tax application helps update regional revenue data in real time, which is essential for managing cash flow and estimating regional revenue. Connecting with the PPJ application facilitates automatic recording of procurement activities and monitoring budget usage. Meanwhile, integration with the asset management application provides a comprehensive overview of all regional assets and supports asset-based budget planning.

This integration enables data synchronization between systems, which impacts ease of budget planning and implementation. Informants stated that this integration simplifies the reporting process and accelerates the flow of information between units. Thus, the system not only automates internal workflows but also unifies the various supporting systems required in the regional financial planning process. This strengthens data and process integration, which is part of Steers' effectiveness indicators.

These findings align with recommendations from research related to the implementation of SIPKD in Gresik Regency, which emphasized the importance of system strengthening and improving integration between applications to support effective regional financial management. Strong integration is seen as a key factor in accelerating administrative processes and improving the quality of financial reports.

Conversely, research on the implementation of SIPD in Denpasar City and Bekasi City revealed weaknesses in integration. In both regions, SIPD has not been able to optimally connect with other required systems. As a result, the use of companion applications and manual reporting are still required, which not only slows down the process but also increases the potential for errors and reduces work efficiency.

Therefore, the implementation of SIKSDA in Sidoarjo Regency can be said to have met the integration dimension as proposed by Steers in the theory of organizational effectiveness. This is a clear distinction compared to SIPD, which still faces challenges in terms of system synergy and the development of cross-application SOPs to create a truly integrated system.

Adaptation

Adaptation is an organization's ability to adjust to changes and dynamics in the external and internal environment. This capability reflects the organization's flexibility in responding to emerging challenges, opportunities, and new demands. One benchmark used to assess the level of adaptation is through the appropriate recruitment and placement process, which reflects the organization's ability to meet human resource needs according to evolving conditions and needs (Steers, M. Richard 1985). In this study, adaptation indicators include facilities and infrastructure, as well as program monitoring and evaluation.

1. Facilities and Infrastructure

In terms of infrastructure, the implementation of SIKSDA still faces technical challenges related to internet networks and system security. As reported by informants, when the connection is disrupted or the system is infected with a virus, the application cannot be used until repairs are made by the developer. However, daily data backups are performed to prevent information loss. This demonstrates awareness and adaptive efforts to maintain the system's operational continuity despite less than ideal infrastructure.

2. Program Monitoring and Evaluation

Monitoring and evaluation are crucial components in ensuring that SIKSDA implementation is aligned with its objectives and adapts to the organization's dynamic needs. In this context, the Sidoarjo Regency BPKAD has conducted regular internal evaluations of SIKSDA implementation and utilization. Evaluations are conducted through internal forums, both formally in the form of coordination meetings and informally through communication between work units.

Every finding from monitoring, such as technical errors, data input obstacles, and user responses, serves as the basis for future system improvements. Furthermore, input from system users is collected directly and followed up by internal developers. This

demonstrates the organization's commitment to maintaining system relevance and performance through adaptive evaluation mechanisms. These efforts are crucial to ensure SIKSDA not only operates in accordance with regulations but also continues to evolve in line with user needs and developments in information technology. This adaptation reflects the organization's flexibility in responding to external dynamics and demonstrates SIKSDA's ability to transform according to regulatory demands.

In terms of adaptation, the research findings indicate that the Sidoarjo Regency Regional Revenue and Expenditure Management Agency (BPKAD) was able to demonstrate a rapid and effective response to changes in the external environment through adjustments to the SIKSDA system. This was evident in regular system updates in accordance with the latest regulations, routine user training to ensure a thorough understanding of system features, and the implementation of daily data backups to mitigate potential data loss risks. Although technical challenges such as internet connection disruptions and virus threats persisted, these issues were addressed through adaptive and responsive internal procedures, demonstrating the organization's readiness to face various operational challenges.

Conversely, research on the implementation of SIPD in Denpasar City and Bekasi City revealed weak adaptation. Both regions faced challenges such as a lack of ongoing user training and a slow response from the central government in addressing technical issues and specific regional needs. In Bekasi City, the problems were exacerbated by inadequate infrastructure and limited features within the SIPD application, which hampered optimal financial management.

Thus, SIKSDA in Sidoarjo Regency can be categorized as having higher adaptive capacity compared to SIPD in other regions. This aligns with the adaptation dimension of Steers' theory of organizational effectiveness, which emphasizes the importance of organizational flexibility in responding to external environmental dynamics and changes to maintain optimal performance.

CONCLUSION

Fundamental Finding : The implementation of the Sidoarjo Financial Information System (SIKSDA) at BPKAD Sidoarjo Regency has proven effective in strengthening regional financial management, as evidenced by accelerated financial reporting, higher accuracy, systematic budget realization (98.65%), full compliance with SAP standards, seamless integration with procurement, taxation, and asset applications, as well as adaptive responses to regulatory and technical changes. **Implication :** These results demonstrate that SIKSDA not only enhances efficiency and accountability in fiscal governance but also establishes a transparent, data-driven decision-making process that can serve as a best practice model for other local governments seeking to implement integrated and adaptive financial systems. **Limitation :** Nevertheless, the system still faces challenges, including dependency on internet connectivity, the absence of formal written SOPs, and vulnerability to technical threats such as viruses, which may affect

sustainability. **Future Research** : Further studies are recommended to quantitatively assess the long-term impact of SIKSDA on financial performance outcomes, compare its effectiveness with other regions implementing SIPD or similar systems, and explore the role of human resource digital competence in maximizing the benefits of financial information systems.

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Wiwik Anggraeni

Muhammadiyah University of Sidoarjo, Indonesia

Email: wiwikanggraeni173@gmail.com

* **Ilmi Usrotin Choiriyah (Corresponding Author)**

Muhammadiyah University of Sidoarjo, Indonesia

Email: ilmiusrotin@umsida.ac.id
