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Research Article

The Role of Government Accounting Information Systems in Improving Accountability of Social Fund Management at the Sukabumi City Social Service

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Abstract:*This study aims to analyze the implementation of the Government Accounting Information System, accountability practices in social fund management, and the role of the Government Accounting Information System in improving accountability in social fund management at the Sukabumi City Social Service. The study used a qualitative method with a case study approach. Data were obtained through interviews, observations, and documentation, then analyzed using the Miles and Huberman model. The results show that the Regional Government Information System of the Republic of Indonesia (SIPD-RI) has been implemented in an integrated manner, starting from planning, budgeting, administration, to financial reporting. The implementation of this system supports transparency, compliance with regulations, accurate budget use, timely reporting, and internal control in the management of social funds. SIPD-RI also produces more accurate, faster, and accountable financial information, thereby improving accountability in social fund management. However, the implementation of the system still faces several obstacles, such as server disruptions and regulatory changes that require adjustments in its use.*

Keywords: ***Government Accounting Information System, SIPD-RI, Accountability, Social Fund Management***

1. Introduction

Accountability is a key principle of good governance, particularly in the management of public finances sourced from state and regional budgets. Accountability requires every government agency to be accountable for the use of public resources in a transparent, effective, and efficient manner, in accordance with statutory provisions. In the context of social fund management, accountability becomes increasingly important because these funds are intended to meet the needs of vulnerable communities. Therefore, every process from planning, implementation, administration, and reporting must be conducted transparently and responsibly (Organization for Economic Co-operation and Development [OECD], 2021).

Digital transformation in the public sector is encouraging the government to optimize the use of the Government Accounting Information System (SIAP) as an instrument supporting better financial governance. The accounting information system enables the integrated recording, processing, storage, and presentation of financial information, resulting in relevant, reliable, accurate, and timely information to support decision-making and improve the quality of accountability in state financial management (International Federation of Accountants [IFAC], 2021). The use of the accounting information system is also a crucial part of realizing bureaucratic reform by increasing transparency and accountability in the public sector.

The Indonesian government continues to strengthen the regional financial management system through the implementation of the Regional Government Information System (SIPD) as mandated in the Minister of Home Affairs Regulation Number 70 of 2019. The implementation of this system aims to improve the quality of regional financial information through the integration of planning, budgeting, administration, accounting, and reporting processes so as to produce higher quality financial reports and support the accountability of regional government administration (Ministry of Home Affairs of the Republic of Indonesia, 2021).

The Social Services Agency, as a regional government agency, is responsible for managing various social assistance programs aimed at the community. Managing social funds requires an administration and reporting system capable of ensuring targeted targeting, accurate budget utilization, and timely information delivery to stakeholders. The complexity of the social fund management process makes the implementation of an accounting information system a crucial factor in maintaining the quality of financial information while strengthening the accountability of public organizations (United Nations Department of Economic and Social Affairs [UN DESA], 2022).

Despite the advancement of digital financial administration, various evaluation reports still indicate that local government financial management faces challenges related to data quality, system integration, human resource competency, and consistent internal control implementation. These conditions have the potential to impact the quality of the financial information produced and ultimately impact the level of accountability in public financial management (World Bank, 2022). Therefore, the implementation of an accounting information system should not only be viewed as a technology utilization strategy but also as part of efforts to strengthen public sector organizational governance.

Several previous studies have shown that accounting information systems play a positive role in improving the quality of financial information and accountability in public sector organizations. Research has found that implementing an effective accounting information system can improve the quality of financial reporting, transparency, and accountability in local government financial management by providing more accurate and timely information (Sari et al., 2022). Other research also reveals that the success of accounting information system implementation is influenced by system quality, user competence, and organizational support, thus increasing the effectiveness of public financial management (Rahman et al., 2023).

However, research on the implementation of accounting information systems in the public sector is still dominated by local governments in general, while studies specifically examining social fund management within regional agencies, particularly the Social Services Agency, are relatively limited. The characteristics of social fund management, which involve various types of assistance, numerous beneficiaries, and high accountability demands, make this research context distinct from research on regional financial management in general. This situation indicates a research area that requires further in-depth study.

This research has novelty in its focus on the role of the Government Accounting Information System in improving accountability in social fund management at the Sukabumi City Social Service through the provision of relevant, reliable, accurate, and timely financial information. This research not only assesses the implementation of the accounting information system as an administrative instrument, but also explains its contribution to improving accountability in social fund management at government agencies that directly provide services to the public.

Based on the above description, this study aims to analyze the role of the Government Accounting Information System in improving accountability in social fund management at the Sukabumi City Social Service. The research findings are expected to contribute academically to the development of public sector accounting studies and provide practical input for local governments in strengthening transparent, accountable, and service-oriented social fund management.

Formulation of the problem

The formulation of the research problem is formulated in the form of questions as follows:

a. How is the implementation of the Government Accounting Information System at the Sukabumi City Social Service?
b. How is the accountability practice for managing social funds at the Sukabumi City Social Service?
c. To what extent does the Government Accounting Information System play a role in improving the accountability of social fund management at the Sukabumi City Social Service?

2. Literature Review

Government Accounting Information System

The Government Accounting Information System (SIAP) is a system used by government agencies to collect, record, process, store, and present financial information required for planning, implementing, controlling, and accounting for state and regional financial management. The implementation of an accounting information system is a crucial part of public sector financial management reform because it can produce relevant, reliable, comparable, and timely information as a basis for decision-making (International Federation of Accountants [IFAC], 2021).

The implementation of accounting information systems in the public sector is not only focused on preparing financial reports but also supports increased internal control effectiveness, administrative efficiency, transparency, and accountability in government financial management. Information technology integration enables real-time transaction recording, reducing administrative errors and improving the quality of the resulting financial information (Organization for Economic Co-operation and Development [OECD], 2021).

In Indonesia, the implementation of government accounting information systems is being further strengthened through the implementation of the Regional Government Information System (SIPD). Based on Minister of Home Affairs Regulation Number 70 of 2019, SIPD is a system that electronically integrates regional development planning, regional financial management, and local government guidance and supervision. This system aims to improve the quality of governance by providing accurate, integrated, and accountable information (Ministry of Home Affairs of the Republic of Indonesia, 2021).

Conceptually, the quality of an accounting information system can be measured by its ability to produce relevant, reliable, complete, timely, understandable, and verifiable information. Quality information supports management in evaluating budget utilization while enhancing public trust in public financial management (IFAC, 2021).

Accountability in Social Fund Management

Accountability is the obligation of every public sector organization to be accountable for the management of public resources to the public, as the mandated entity. Accountability extends beyond the preparation of financial reports to transparency in planning, program implementation, budget utilization, and government performance evaluation (OECD, 2021).

In the context of social fund management, accountability plays a crucial role because these funds originate from the State Budget (APBN) and Regional Budgets (APBD), allocated to improve public welfare. Social fund management must adhere to the principles of effectiveness, efficiency, transparency, regulatory compliance, and accountability to all stakeholders (Law No. 17 of 2003 concerning State Finances).

Social fund management involves various stages, from needs planning and beneficiary identification, aid disbursement, transaction recording, financial reporting, and program implementation evaluation. Each stage requires a sound administrative system to minimize the risk of recording errors, reporting delays, and budget misuse. Therefore, implementing an accounting information system is a crucial tool in supporting accountability in social fund management.

The United Nations Department of Economic and Social Affairs (UN DESA, 2022) explains that digital transformation of the public sector contributes to increased transparency, effectiveness of public services, and quality of governance through the use of integrated information systems. The digitalization of financial administration also strengthens the government's ability to provide quickly and accurately accessible information, thereby increasing public trust in public institutions.

The Role of Government Accounting Information Systems in Improving Accountability

The relationship between government accounting information systems and financial management accountability is based on the system's ability to produce quality financial information. Relevant, accurate, complete, and timely information enables organizational leaders to control budget use and prepare accountability reports more effectively (IFAC, 2021).

From a public sector governance perspective, accounting information systems serve as a medium that connects operational activities with decision-making processes. An integrated system can improve the quality of transaction documentation, strengthen internal controls, expedite the preparation of financial reports, and reduce the risk of errors and administrative irregularities (World Bank, 2022).

In social fund management, the implementation of an accounting information system allows for the systematic documentation of all social assistance administration processes, thereby facilitating monitoring, evaluation, and audits by internal and external supervisory authorities. The availability of accurate and verifiable information is a key factor in achieving accountability in social fund management in government agencies.

Based on the above description, this study views the Government Accounting Information System as an instrument that produces quality financial information, thereby improving the accountability of social fund management at the Sukabumi City Social Service. The better the accounting information system is implemented, the better the quality of the resulting financial information, which ultimately supports transparent, effective, and accountable social fund management.

3. Hypothesis Development And Framework

The Relationship between Government Accounting Information Systems and Accountability

The Government Accounting Information System (GAIS) is an instrument that supports public sector financial management by providing relevant, accurate, reliable, and timely information, facilitating the planning, control, and preparation of government financial reports (Usman et al., 2024). Implementing an integrated information system also improves the efficiency of administrative processes and the quality of information used as a basis for decision-making in public sector organizations (Jovanović & Vašiček, 2021).

Research by Arif and Firmansyah (2024) shows that the implementation of the Regional Government Information System (SIPD RI) plays a crucial role in supporting regional financial accounting and reporting processes because it can integrate the recording and presentation processes more effectively. These findings indicate that implementing a good information system will improve the quality of regional government financial management.

Accountability is one indicator of successful public sector financial management. Public organizations are required to be accountable for budget use in a transparent, effective manner, and in accordance with applicable regulations. Marsyela and Rahmawati (2023) found that the implementation of an accounting information system positively impacts government agency performance accountability by supporting the provision of accurate information and strengthening the performance reporting process.

Similar findings were presented by Rosita and Rosalina (2023), who stated that the implementation of the Regional Financial Management Information System (SIPKD) in conjunction with Government Accounting Standards contributed to increased accountability in local government financial reports. Meanwhile, Simamora et al. (2023) demonstrated that the implementation of an accounting information system in the management of Village Fund Allocations improved accountability through more orderly transaction recording, information transparency, and simplified oversight processes.

In the context of public sector digital transformation, Attiogbe et al. (2025) explain that the implementation of the Government Integrated Financial Management Information System contributes to increased public sector accountability by strengthening transparency, internal control, and the quality of financial reporting. Volodina and Grossi (2025) also emphasize that digitalization in public sector governance and auditing strengthens accountability when supported by good data governance and adequate human resource competencies.

Based on the synthesis of theories and previous research results, this study assumes that the implementation of the Government Accounting Information System is able to produce relevant, reliable, accurate, and timely financial information, thereby strengthening the accountability of social fund management at the Sukabumi City Social Service.

Research Framework

This research framework illustrates that the implementation of the Government Accounting Information System is a key factor supporting increased accountability in social fund management. An optimally implemented information system produces relevant, reliable, accurate, and timely financial information. This quality information forms the basis for decision-making, internal control, accountability report preparation, and social fund management evaluation, thus promoting transparent and accountable governance. Conceptually, the relationships between variables in this study are presented as follows.

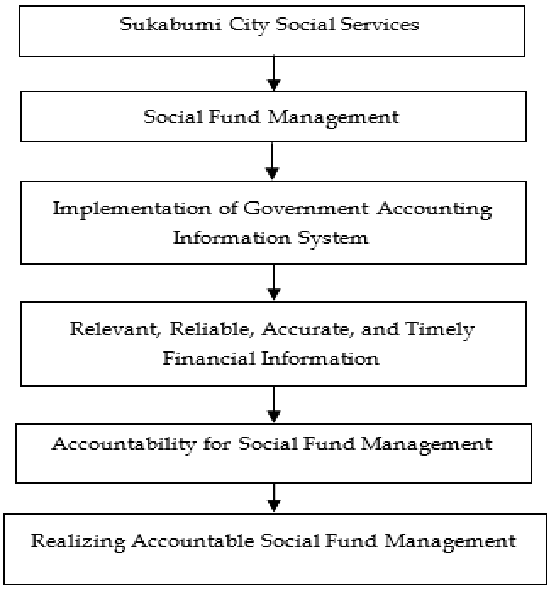

Figure 2.1 Framework of thinking

4. Method

Research Design

This research uses a qualitative approach with a case study method. The qualitative approach was chosen because the research aims to understand in-depth the role of the Government Accounting Information System (SIAP) in improving accountability for social fund management at the Sukabumi City Social Service. Through this approach, researchers can explore phenomena that occur based on real-world conditions, thereby obtaining a comprehensive picture of the implementation of the accounting information system in supporting accountability for social fund management (Sugiyono, 2023). The case study method was chosen because the research focuses on a single organization, namely the Sukabumi City Social Service, thus allowing for an in-depth analysis of the processes, practices, and factors influencing the implementation of the Government Accounting Information System.

Research Location and Object

The research was conducted at the Sukabumi City Social Services Agency, located in Sukabumi City, West Java. The location was chosen based on the agency's authority to manage various social assistance programs funded by the Regional Budget (APBD). The research focused on the implementation of the Government Accounting Information System (IS) to support accountability in social fund management, from planning and recording to reporting to financial accountability.

Research Informants

Research informants were determined using purposive sampling, a technique for determining informants based on specific considerations in accordance with research needs (Sugiyono, 2023). Informants were selected because of their knowledge, experience, and direct involvement in financial management and the operation of the Government Accounting Information System. Informants in this study consisted of the Head of the Planning and Finance Subdivision, the Expenditure Treasurer, and the Technical Implementation Officer (PPTK) of the Sukabumi City Social Service.

Data collection technique

Data collection was conducted through interviews, observation, and documentation. Semi-structured interviews were used to obtain in-depth information regarding the implementation of the Government Accounting Information System, social fund management, and efforts to improve accountability. Observations were conducted to directly observe the process of financial management and the use of the accounting information system within the Sukabumi City Social Service. Documentation was conducted by reviewing various documents related to the research, such as the Budget Implementation Document (DPA), budget realization reports, financial reports, accountability reports, and other administrative documents supporting the social fund management process.

Data Analysis Techniques

Data analysis was conducted using an interactive model developed by Miles, Huberman, and Saldaña (2014), which includes three stages: data reduction, data presentation, and drawing and verifying conclusions. Data reduction was carried out by selecting, grouping, and simplifying data from interviews, observations, and documentation according to the research focus. Furthermore, the data was presented in descriptive form to facilitate researchers in identifying patterns of relationships between research findings. The final stage was drawing conclusions, which was carried out continuously through a verification process of all data obtained to produce valid conclusions that were in accordance with empirical conditions in the field.

Data Validity Test

Data validity was tested using triangulation techniques to increase the credibility of the research results (Sugiyono, 2023). Source triangulation was conducted by comparing information obtained from each informant, while technical triangulation was conducted by comparing interview results, observations, and documentation. Furthermore, this study employed member checking, a process of confirming interview results with informants to ensure that the data obtained corresponded to the actual situation and that there were no misinterpretations.

5. Results and Discussion

General Description of Research Object

This research was conducted at the Sukabumi City Social Services Agency, a regional agency responsible for administering government affairs in the social sector. This agency is tasked with formulating policies, implementing programs, fostering, and providing social services to the community, including managing various social assistance programs funded by the Regional Revenue and Expenditure Budget (APBD) and the central government. In carrying out these duties, the Social Services Agency is required to apply the principles of transparency and accountability in every financial management process.

To support regional financial governance, the Sukabumi City Social Service has implemented the Republic of Indonesia Regional Government Information System (SIPD-RI) for planning, budgeting, administration, accounting, and financial reporting. This system aims to produce accurate, timely financial information that complies with applicable regulations, thus supporting the accountable management of social funds.

This research focuses on the role of the Government Accounting Information System (SIPD-RI) through the implementation of the Social Services Agency (Dinas Sosial) in improving accountability in social fund management at the Sukabumi City Social Services Agency. The research location was selected based on the consideration that this agency directly manages various social assistance programs that require an effective financial information system to support transparency, control, and accountability in social fund management.

Implementation of Government Accounting Information Systems in Social Fund Management

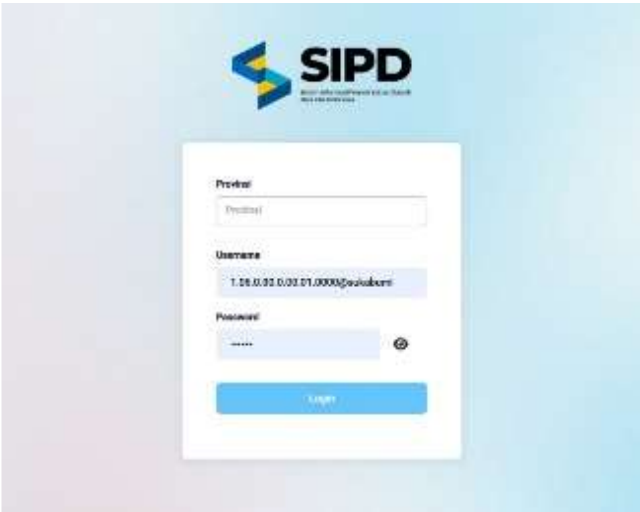

Figure 1. Display of the Regional Government Information System of the Republic of Indonesia (SIPD-RI)

The research results show that the Sukabumi City Social Service has implemented the Regional Government Information System of the Republic of Indonesia (SIPD-RI) as the primary system in managing social funds. Based on interviews with the Head of the Planning and Finance Sub-Division, the Expenditure Treasurer, and the Technical Implementation Officer (PPTK), all financial management processes, from budget preparation, administration, transaction recording, to the preparation of accountability reports, are carried out through SIPD-RI. The use of this system has replaced manual administrative processes so that every transaction is documented electronically and integrated.

The implementation of SIPD-RI simplifies financial recording and reporting because all data is stored in a single database that can be accessed by authorized users. This simplifies the monitoring process, expedites the preparation of financial reports, and minimizes recording errors compared to the previous manual system.

The findings of this study indicate that SIPD-RI has fulfilled its function as a Government Accounting Information System that produces relevant, accurate, reliable, and timely financial information. These findings align with Usman et al.'s (2024) opinion, which states that accounting information systems function to produce quality financial information to support organizational decision-making. These findings also support the research of Arif and Firmansyah (2024), which concluded that the implementation of SIPD-RI can improve the effectiveness of local government accounting and financial reporting processes through the digitization of financial administration.

Social Fund Planning and Budgeting

The research results show that the social fund planning and budgeting process has been integrated into the SIPD-RI. Budget preparation begins with the Development Planning Deliberation (Musrenbang) and the proposal of Main Ideas (Pokir), which are then translated into the Work Plan and Budget (RKA). The document is then verified by the Regional Government Budget Team (TAPD) before being finalized as the Budget Implementation Document (DPA).

The integration of planning and budgeting processes within SIPD-RI facilitates systematic budget preparation for each work unit and ensures alignment between programs, activities, and budget allocations. In addition to improving administrative efficiency, this system also strengthens control over the use of social funds, as every budget change is digitally documented.

The results of this study support the research of Jovanović and Vašiček (2021), which explains that integrating accounting information systems with the budgeting process can improve the quality of public sector financial management. Research by Attiogbe et al. (2025) also shows that an integrated government financial information system can improve transparency, internal control, and accountability in public financial management.

The Role of Government Accounting Information Systems in Improving Accountability in Social Fund Management

The research results show that the implementation of SIPD-RI has significantly contributed to improving accountability in social fund management at the Sukabumi City Social Service. This accountability is reflected in the availability of more accurate financial information, ease of reporting, increased transparency in budget use, and ease of monitoring and auditing.

Based on interviews, all social fund disbursement transactions must go through a verification process within the system before they can be further processed. This mechanism strengthens internal control because each transaction has an audit trail that can be traced back if necessary. Furthermore, the system helps expedite the preparation of accountability reports, ensuring timely delivery of financial information.

These findings indicate that the Government Accounting Information System functions not only as a transaction recording tool but also as an instrument supporting the realization of transparent and accountable financial governance. These research findings align with Marsyela and Rahmawati (2023) who stated that the implementation of an accounting information system contributes to increased accountability in the performance of government agencies. These research findings also reinforce the findings of Rosita and Rosalina (2023) that the implementation of the Regional Financial Management Information System (SIPKD) has an impact on increasing the accountability of local government financial reports. Research by Simamora et al. (2023) also shows that an accounting information system can improve accountability in public fund management through orderly recording, information transparency, and ease of oversight.

Based on these overall findings, it can be concluded that the implementation of the Government Accounting Information System through SIPD-RI has played a role in improving accountability in social fund management at the Sukabumi City Social Service. This role is realized through the provision of relevant, accurate, reliable, and timely financial information, thus supporting transparency, effective internal control, and the quality of accountability in social fund management.

6. Conclusion

This study shows that the Government Accounting Information System (SIAP), implemented through the Regional Government Information System of the Republic of Indonesia (SIPD-RI), plays a significant role in improving the accountability of social fund management at the Sukabumi City Social Service. The implementation of SIPD-RI supports the entire financial management process, from planning, budgeting, administration, transaction recording, to the preparation of integrated accountability reports. The system produces relevant, reliable, accurate, and timely financial information, thus supporting decision-making and strengthening transparency and control in the management of social funds.

The research also shows that the implementation of SIPD-RI simplifies financial administration processes, accelerates the preparation of financial reports, and minimizes the risk of recording errors through electronically documented verification and audit trail mechanisms. However, the study still identified several challenges, such as dependence on internet network stability, adjustments to system updates, and the need to improve human resource competency in optimally operating the SIPD-RI application.

Based on these findings, the Sukabumi City Social Service needs to continue improving human resource capacity through ongoing training, strengthening information technology infrastructure, and conducting regular evaluations of SIPD-RI implementation to ensure the system's effectiveness. Further research is recommended to expand the scope of research to include several regional government agencies or other regional governments to obtain a more comprehensive picture of the role of the Government Accounting Information System in improving public sector financial management accountability.

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