

The Effect of Information Technology Utilization and Service Quality on User Satisfaction with Local Government Financial Information Systems

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Abstract

This study aims to formulate a conceptual model that explains the influence of information technology utilisation and service quality on user satisfaction with the Regional Financial Information System (SIKD). The main problems identified include low optimisation of SIKD feature usage, inconsistent technical support, limited training, and a gap between the expected benefits of the system and the actual user experience. To address these issues, this study uses a conceptual exploratory design through a conceptual modelling and content analysis approach, reinforced by a literature review, regulatory analysis, and a synthesis of the latest research findings related to public sector information systems. The analysis techniques used include mapping the elements of information technology utilisation, evaluating service quality based on a digital service quality model, and gap analysis to identify the determinants of user satisfaction in the context of regional finance. Through this approach, the study is expected to produce a conceptual model that contains the logical relationship between the components of technology, services, and user satisfaction with SIKD, which can be the basis for developing strategies to increase system utilisation, strengthen technical service support, and improve digital governance of regional financial management. The model is expected to contribute to the continuous improvement of the quality of SIKD implementation and support the creation of more effective, transparent, and accountable regional financial governance.

Keywords: Regional Financial Information System; Information Technology; Service Quality; User Satisfaction; Conceptual Model.

I. INTRODUCTION

The adoption of new technology is believed to bring positive changes in regional financial management. Through the use of a more integrated digital system, local governments are expected to improve process efficiency, accelerate workflows, and make significant improvements to the quality of financial reports. A modern financial information system not only strengthens the accuracy and timeliness of reporting but also promotes transparency and accountability in every stage of budget management (Kardina et al., 2024). One important innovation that has been implemented in almost all regions in Indonesia is the Regional Financial Information System (SIKD) or what is now better known as the Regional Government Information System (SIPD) in the domain of financial management. This system is designed to facilitate processes ranging from planning, budgeting, budget implementation, to digital based financial reporting. Improvements in the quality of available data and ease of access to financial information enable faster and more accurate reporting processes, thereby supporting budget management accountability. This also provides direct benefits to employees in the financial sector, as it helps them improve their competence in managing, verifying, and

presenting data more effectively in line with the demands of transparency and good governance (Maulidi et al., 2025).

However, even though SIPD has been widely implemented, observations in the field show that the use of information technology has not been optimal. Various problems still frequently arise, such as difficulty accessing the system at certain times, slow system speed, user unfriendly interface, and technical glitches that cause work delays. In addition, the limited features in SIPD require users to perform various processes manually, thereby slowing down the completion of work and potentially reducing the efficiency of regional financial management. These technical obstacles also affect the smooth operation of regional apparatus, although the BPKAD has shown good responsiveness in following up and handling technical problem reports submitted by users (Septiani and Isnawaty, 2024).

Apart from the technological aspect, the quality of service provided by the system administrators has also been highlighted. Many users have complained about the lack of technical support, slow response from system administrators, lack of regular training, and limited user guides. In fact, service quality is an important component in ensuring that information technology systems can be used properly. The concept of service quality covers aspects of reliability, responsiveness, and assurance, but in practice, public services are not yet fully optimal. This is partly due to

limited supporting facilities and administrative procedures that are still inadequate. This phenomenon shows that the implementation of a more integrated and user oriented system can improve service quality and administrative management performance in local government environments (Sakir, 2024).

From a research perspective, various previous studies have examined the relationship between the use of information technology and service quality on user satisfaction. However, there is a research gap that shows that the results of previous studies are still inconsistent. Research (Al Rasyid, 2017) found that service quality and information technology utilisation on user satisfaction have a positive and significant relationship with customer satisfaction levels in various public and private organisational contexts, while research (Ginting, 2019) states that there is no direct influence because satisfaction is more influenced by factors such as ease of use or system quality. Similarly, on the service quality variable, research (Krisdianti, 2019) concluded that service quality has a strong influence on satisfaction, but research (Yuniarti and Misnaniarti, 2021) found that the influence was weak or insignificant. The differences in these research results indicate that the relationship between these variables still requires further study, especially in the context of local government information systems, which have different characteristics from the private or education sectors. In addition, most previous studies have focused more on academic information systems, banking, health, or other public services. Research on the context of Local Financial Information Systems is still relatively limited, because the implementation of SIPD in local financial management requires a comprehensive approach to understand the complexity of accountability in modern bureaucracy, especially since this system is an important instrument in ensuring transparency, regularity, and consistency in reporting (Fitriah and Johannes, 2025).

The urgency of this research is also supported by the need for local governments to improve the quality of financial management in accordance with regulatory requirements such as Government Regulation No. 12 of 2019 concerning Regional Financial Management and Permendagri related to SIPD. These regulations emphasise transparency, accountability, and the use of information systems in every stage of budgeting and reporting (Arbani and Indiyani, 2025). If the level of user satisfaction with the system is low, the use of technology will not have a significant impact on the quality of agency performance. Therefore, this study is considered important to assess the extent to which the use of

information technology and service quality can contribute to SIKD user satisfaction.

From an academic perspective, this study also provides added value in terms of novelty. First, this study examines the simultaneous influence of two important variables, namely the utilisation of information technology and service quality, in the context of Regional Financial Information Systems, which has not been widely explored. Second, this study focuses on internal users (civil servants who manage finances) who have a strategic role in maintaining the quality of regional financial reports, thus providing a more specific perspective. Third, this study was conducted in the context of post digital transformation of local government, thus providing an overview of the current effectiveness of SIKD implementation in the era of national system integration. Fourth, this study emphasises actual phenomena such as technical constraints, service limitations, and features that do not meet user needs, which have not been comprehensively studied in previous research.

Given the existence of these problems, research gaps, and strong urgency, this study is expected to contribute both theoretically and practically. Theoretically, this study can enrich the literature on user satisfaction with information systems in the public sector. Practically, this study is expected to provide recommendations for local governments to increase the use of information technology and improve service quality for the optimal use of the Regional Financial Information System. The implications of this study can also assist system developers, administrators, and policymakers in taking corrective measures to improve effectiveness and user satisfaction so that the main objective of digitising regional financial management can be achieved.

II. LITERATURE REVIEW

1. Utilisation of Information Technology

a. Definition of Information Technology

Information technology is a set of technologies used to process, store, analyse, and disseminate data into valuable information. According to Turban et al. (2018), information technology is a collection of systems that utilise hardware, software, communication networks, and databases to support organisational decision making processes and operational activities. According to Wibowo (2020), information technology is a set of technologies used by organisations to manage data into useful information, thereby improving the effectiveness of work processes and supporting accurate decision making. Information technology not only functions as an operational tool but also as a strategic element in improving productivity, administrative efficiency, and service quality in the public sector.

In the context of government, information technology has a strategic role in promoting

transparency, accountability, and efficiency in regional financial management. The Regional Financial Information System (SIKD) or SIPD is a form of information technology implementation that aims to integrate all regional financial management processes, from planning to reporting.

b. Definition of Information Technology Utilisation

The utilisation of information technology refers to the level of acceptance and use of technology by users in carrying out their tasks. According to Jogiyanto (2017), the utilisation of technology is the extent to which a person feels that the use of technology can improve their performance. This view is reinforced by recent research in Indonesia, which shows that the acceptance and utilisation of technology is no longer determined solely by perceptions of usefulness and ease of use, but also by the suitability of the system to work requirements, ease of use, and user experience in interacting with the technology. Sari and Putra (2020) state that information systems will be fully utilised if users feel that the system is relevant to their tasks, easy to operate, and capable of improving work efficiency. This is in line with the findings of Rahmawati (2022), who states that the utilisation of technology in government information systems is greatly influenced by system stability, feature reliability, and technical support available to users.

In the public sector, the utilisation of information technology includes the ability of employees to utilise the system, the intensity of feature usage, ease of access, and the extent to which the system helps speed up work. In SIKD, the utilisation of technology is demonstrated through the use of budgeting, administration, transaction verification, report preparation, and other modules that support financial processes.

c. The Importance of Information Technology Utilisation in Government

The utilisation of technology in local government financial systems plays a major role in supporting bureaucratic reform. According to the Ministry of Home Affairs, the digitisation of local

finances aims to reduce recording errors, accelerate the reporting process, improve efficiency, and improve the quality of local government financial information.

Some of the benefits of utilising information technology in SIKD include:

- 1) Improving the effectiveness of work processes, especially in data input and report generation.
- 2) Reducing the risk of human error, as the system works automatically.
- 3) Improving the accuracy and timeliness of financial reporting.
- 4) Supporting transparency and accountability, in accordance with the principles of *good governance*.

d. Indicators of Information Technology Utilisation

Referring to Jogiyanto (2017), indicators of technology utilisation include:

- 1) Frequency of use
How often users utilise the system in their work activities.
- 2) Ability to operate the system
The skills and knowledge of users in utilising the main features of the system.
- 3) Task technology fit
The degree to which the use of the system aligns with the user's work requirements.
- 4) Intensity of feature usage
The extent to which users utilise various menus and modules within the SIKD.
- 5) Perceived usefulness
Users' perceptions of the impact of system use on improving work quality.

These indicators form the basis for measuring technology utilisation in this study.

2. Service Quality

a. Definition of Service Quality

Service quality in the digital age is understood as the ability of service providers to deliver consistent, reliable, and valuable experiences to users through direct interaction or technology based systems. According to Zeithaml et al (2018), service quality is a comprehensive evaluation by users of the effectiveness of services in meeting their needs, covering aspects of reliability, responsiveness, assurance, empathy, and physical evidence that supports the service process. This view emphasises that service quality is not only assessed based on human interaction, but also on the performance of the system used.

In the context of public information systems, service quality relates to the extent to which users receive adequate technical support, clarity of operational procedures, speed of handling obstacles, and system reliability in providing accurate and timely information. Zeithaml et al. (2018) emphasise that modern service quality must include technological elements, as the use of digital systems has become an integral part of the overall service experience. Thus, service quality in the Regional Financial Information System (SIKD) is not only influenced by the competence of the accompanying officers, but also by system stability, availability of technical assistance, regular updates, and ease of access as perceived by users.

b. Service Quality in the Regional Financial Information System

In SIKD, service quality includes technical services provided by system administrators, regional IT teams, and system developers. Such support can take the form of:

- 1) Quick response when problems arise,
- 2) Availability of system usage training,
- 3) Comprehensive operational guidelines,
- 4) Regular system maintenance,
- 5) The system's success in providing accurate and timely information.

In modern information system research, service quality is seen as an essential element that determines the success of a system's implementation, especially in public organisations that depend on ongoing technical support. According to Petter, DeLone, & McLean (2016), service quality is one of the most influential factors on user satisfaction and sustainable system usage, as responsive, competent, and accessible services can enhance the user experience in operating the system. This recent study confirms that the success of an information system is not only determined by the quality of technology and information, but also by the effectiveness of support services that help users overcome technical obstacles, understand operational procedures, and maximise the benefits of the system. Thus, without adequate

service quality, technology utilisation will not be optimal, as users will not receive the assistance they need to operate the system efficiently and consistently.

c. Service Quality Model (E-Service Quality Model)

The digital service quality model developed in recent research, as described by Blut (2016), includes four main dimensions that are widely used in measuring service quality in technology based systems or e-government, namely:

Efficiency

The ease and speed with which users can access and operate the system. Efficiency is evident in a simple interface, easy to understand menu navigation, and straightforward data input processes. In SIKD, efficiency is reflected when users can complete budgeting, administration, and reporting processes quickly and without technical obstacles.

System Availability

System availability indicates the level of reliability of the system to function stably without interruption. A system is considered to be of high quality if it does not experience frequent *errors*, can be accessed during all working hours, has a fast response time, and is capable of processing financial transactions consistently. In the context of SIKD, system availability is crucial because most stages of regional financial management have strict deadlines.

Fulfillment

This dimension assesses the extent to which the system meets user needs, including feature completeness, information accuracy, output accuracy, and the suitability of the system's functions to work requirements. In SIKD, the fulfilment of needs is evident in the system's ability to provide accurate data, reports that comply with regulations, and features that support the regional financial management workflow.

Privacy (Data Security and Confidentiality)
Privacy includes user data protection, access security, and assurance that information stored in the system is protected from unauthorised parties. In the context of SIKD, data protection is very important because the system manages strategic public financial information that must be protected from potential misuse.

3. System Information User Satisfaction

a. Definition of User Satisfaction

User satisfaction is an emotional or evaluative response after using a system. According to Kotler & Keller (2016), satisfaction is a feeling of pleasure or disappointment that arises after

comparing the expectations and actual performance of a product or service.

In information systems, user satisfaction relates to the extent to which users feel that the system is easy to use, useful, stable, and supports the completion of work.

b. User Satisfaction in the Information System Success Model (DeLone & McLean)

DeLone and McLean (2016) explain that user satisfaction is an important component that is influenced by:

- 1) System Quality (speed, ease of use, reliability)
- 2) Information Quality (accuracy, relevance, timeliness)
- 3) Service Quality (technical and operational support)
- 4) User satisfaction is an important determinant of the success of local government information system implementation.

c. User Satisfaction Indicators

DeLone & McLean's (2016) research identifies several indicators of user satisfaction:

- 1) System suitability to user needs
- 2) Ease of use
- 3) Comfort while using the system
- 4) Overall satisfaction
- 5) The benefits of the system in improving performance

These indicators are relevant for measuring user satisfaction in operating the SIKD.

4. Interrelationship between variables

a. The Influence of Information Technology Utilisation on User Satisfaction

Optimal utilisation of information technology provides convenience, speed, and effectiveness in completing work. According to Sari and Putra (2020), user perceptions of system benefits (*perceived usefulness*) and ease of use (*perceived convenience*) have a strong influence on user satisfaction in various public sector information systems. These findings confirm that the greater the benefits users perceive in utilising technological features such as automated reporting, accelerated transaction processing, and improved data accuracy the higher their level of satisfaction.

In the context of SIKD, users who are assisted by reporting automation features, faster transaction processing, and more accurate data access will tend to feel satisfied. Therefore, the better the use of technology, the higher the level of user satisfaction.

b. The Influence of Service Quality on User Satisfaction

Research on modern information systems shows that the quality of digital services is a major determinant in shaping user satisfaction, especially in systems that are highly dependent on technical support and service stability. According to Blut (2016), the quality of digital services has a direct effect on user satisfaction perceptions because it reflects the extent to which users feel assisted, secure, and comfortable while using technology based services. Responsive, accurate, and consistent service quality enables users to perform tasks effectively and reduces the workload caused by technical constraints.

In the context of SIKD, service quality is reflected in the speed of response from system administrators, the ease of obtaining technical assistance, the availability of user guides, and the competence of officers in providing solutions to operational problems. When support services are able to handle technical disruptions quickly, provide adequate training, and offer professional assistance, users will feel supported and more confident in operating the system. Conversely, slow or unresponsive services can cause frustration and reduce user satisfaction, even if the quality of the system technology is relatively good.

Thus, service quality has a significant influence on SIKD user satisfaction because effective services not only help users resolve technical obstacles but also enhance positive perceptions of the system as a whole. Good service quality creates a more comfortable, stable, and efficient user experience, thereby promoting user satisfaction with the regional financial information system.

III. RESEARCH METHOD

This study uses a conceptual approach (*conceptual paper*), which is a research method that does not rely on empirical data collection through surveys, interviews, or observations, but focuses on theoretical review and conceptual argument development based on existing literature. This approach aims to build a new conceptual framework, integrate

previous theories, and offer a conceptual perspective that can be used to understand the relationship between the variables studied, particularly in the context of the Regional Financial Information System (SIKD).

The *conceptual paper* method was chosen because there is still limited research examining the integration of information technology utilisation, service quality, and SIKD user satisfaction in a single conceptual model. Thus, this study emphasises theoretical argumentation and critical analysis to produce more in depth conceptual contributions.

IV. DISCUSSION

The discussion in this conceptual study focuses on an in depth analysis of how the use of information technology and service quality contribute to user satisfaction with the Regional Financial Information System (SIKD) as the main instrument in local government financial management. These two variables are seen as key factors that determine the level of success in implementing public information systems, which not only require technical efficiency but also service stability and system suitability with the operational needs of the bureaucracy. In the context of government digitalisation, SIKD plays a strategic role as the main platform in supporting data integration, reporting transparency, and increased fiscal accountability. Therefore, this discussion integrates theory, previous empirical findings, and the regulatory context to develop a conceptual understanding of the relationship between the variables under study.

1. Information Technology Utilisation and Its Relevance to SIKD Use

The utilisation of information technology in SIKD reflects the extent to which users can utilise the system's features, modules, and functions to support their work in regional financial management. Based on theoretical discussions, the utilisation of technology is not only measured by the frequency of use but also by the level of suitability of the system to the task requirements (*task technology fit*), perceived benefits, and intensity of feature usage.

Recent studies (Sari & Putra, 2020; Rahmawati, 2022) show that the utilisation of information technology in public organisations will be optimal if the system is able to support work accuracy, speed up bureaucratic processes, reduce administrative burdens, and provide operational stability. In the context of SIKD, these benefits are evident in the system's ability to assist in transaction verification,

administration, budgeting, and regulatory based financial reporting processes.

However, in practice, empirical evidence shows that the use of technology in SIKD still faces challenges. Technical obstacles such as slow access, server failures, unintuitive interfaces, and limited features mean that the system is not being used to its full potential. This indicates that the effectiveness of technology use is greatly influenced by the stability and readiness of regional digital infrastructure. Within the conceptual framework of this study, the use of technology has the potential to significantly affect user satisfaction if the system is able to provide optimal benefits, support work productivity, and make it easier for users to complete regional financial administration obligations.

2. The Influence of Service Quality on SIKD User Satisfaction

Service quality plays an integral role in the use of SIKD. Interactions between users and system administrators, technical teams, and developers are important elements that determine the overall user experience. In digital systems such as SIKD, service quality not only includes manual services but also involves system reliability, clarity of technical guidelines, availability of training, consistency of system updates, and speed of response to problems.

Zeithaml et al. (2018) emphasise that service quality in the digital era must reflect aspects of efficiency, reliability, security assurance, ease of access, and fulfilment of user needs. The E-Service Quality model (Blut, 2016), which forms the basis of modern studies, places four elements efficiency, system availability, fulfilment of needs, and data security as the main indicators of technology based service quality.

In the context of SIKD, service quality is reflected in the ease with which users can obtain assistance when encountering system problems, quick responses from administrators, the availability of regular training, and the existence of clear operational guidelines. When service quality is low for example, slow responses, lack of training, or inadequate technical support users tend to experience frustration, which ultimately reduces their level of satisfaction. Conceptual discussions emphasise that service quality has a direct influence on user satisfaction because it acts as a bridge connecting technological capabilities with user comfort in performing their work.

3. Synergy between IT Utilisation and Service Quality in Improving User Satisfaction

The relationship between technology utilisation and service quality is synergistic in shaping SIKD user satisfaction. Good technology utilisation will create a system that functions optimally, but without adequate service quality, users will still experience technical obstacles that disrupt their user experience.

Conversely, quality services cannot fully overcome weaknesses if the technology system lacks stability and adequate capabilities.

In public information system literature, the integration of technological and service aspects is known as the *socio technical systems* approach, which emphasises that the success of a technological system is determined by the harmonious interaction between technology, people, and organisational support. In the context of SIKD, this synergy is very important given the nature of the system, which must be used by all regional apparatus and has an influence on the quality of local government financial reporting. The conceptual model of this study shows that user satisfaction will increase if the SIKD technology is stable, fast, accurate, and suitable for the tasks at hand, and the support services are responsive, competent, and consistent in providing solutions and technical assistance. When these two variables support each other, the user experience will be more positive, work productivity will increase, and perceptions of system quality will improve.

V. CONCLUSION

This conceptual study aims to analyse and formulate a model of the relationship between information technology utilisation, service quality, and user satisfaction with the Regional Financial Information System (SIKD). Based on a synthesis of theory, regulatory analysis, and mapping of previous research results, it can be concluded that the successful implementation of SIKD is greatly influenced by two key factors, namely the effectiveness of information technology utilisation and the quality of services provided by system providers and managers.

First, the utilisation of information technology contributes significantly to user satisfaction when the system is able to provide tangible benefits, such as accelerated work processes, improved data accuracy, ease of access to information, and the suitability of the system's functions to local financial administration tasks. Optimal utilisation of technology is not only determined by user capabilities, but also by system stability, feature completeness, and the level of technology suitability to work requirements in a bureaucratic environment. Thus, the better the utilisation of technology, the greater the likelihood that users will feel satisfied with the use of SIKD.

Second, service quality plays an essential role in shaping the user experience, especially in digital systems that are highly dependent on technical support. Responsive, competent, and consistent service quality through technical assistance, training,

operational guidance, and system reliability directly influences user satisfaction perceptions. When users receive services that help them understand and operate the system well, technical barriers can be minimised and positive perceptions of the system will increase.

Third, the analysis results show that technology utilisation and service quality do not work separately, but complement each other in creating user satisfaction. The effectiveness of technology will be less than optimal without adequate service quality, while good service cannot fully compensate for unstable or unsuitable technology. The synergy between the two creates a better user experience, supports the effectiveness of regional financial management, and improves the accountability of local government financial reporting.

Overall, this study provides a conceptual contribution by presenting a comprehensive understanding of the determinants of SIKD user satisfaction in the context of local government digitalisation. The conceptual findings are expected to serve as a reference for local governments, system developers, and policy makers in formulating strategies to improve the quality of SIKD implementation through technology optimisation and strengthening of support services. In addition, the results of this study open up space for empirical research in the future to test the conceptual model that has been formulated, so as to obtain a stronger understanding of the effectiveness of SIKD implementation in supporting transparent, efficient, and accountable regional financial management.

VI. RECOMMENDATIONS

Based on the results of a conceptual study on the use of information technology and service quality in relation to user satisfaction with the Regional Financial Information System (SIKD), several recommendations can be made as practical implications of this study. Local governments need to improve the optimisation of SIKD utilisation by ensuring system stability, ease of access, and the suitability of features to local financial management needs. This optimisation is important so that the system is truly capable of supporting work efficiency, timely reporting, and financial data accuracy.

In addition, improving the quality of SIKD support services needs to be a primary concern through the provision of responsive technical support, the availability of clear operational guidelines, and the implementation of regular training and mentoring for users. Reliable and consistent services will help users overcome technical obstacles, improve operational capabilities, and create a more comfortable and effective system user experience.

Coordination and synergy between users, system administrators, and policy makers also need to be strengthened so that technical and operational problems can be handled appropriately and sustainably. This synergy is expected to encourage increased user satisfaction while strengthening the implementation of

SIKD in supporting transparent and accountable regional financial management.

In conclusion, the conceptual model formulated in this study is expected to serve as a basis for further research to be tested empirically in various local governments, thereby obtaining stronger evidence regarding the factors that influence SIKD user satisfaction and the effectiveness of its implementation in regional financial management.

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