

The Effect of SIPD Implementation and Work Discipline on the Performance of Regional Financial Management in the South Aceh District Government Moderated by Information Technology

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Abstract—This study aims to examine the effect of the implementation of the Regional Government Information System (SIPD) and work discipline on the performance of regional financial management officers, with information technology as a moderating variable in the Government of South Aceh Regency. This research employed a quantitative approach with a causal-comparative design. Data were collected through questionnaires distributed to 99 financial management officers and analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM). The results indicate that SIPD implementation and work discipline have a positive and significant effect on the performance of regional financial management officers. Information technology moderates the relationship between SIPD implementation and performance, as well as between work discipline and performance. This study contributes novelty by positioning information technology as a moderating variable that integrates system and behavioral perspectives in explaining public sector financial management performance. The findings suggest that local governments should strengthen digital infrastructure and human resource discipline simultaneously to improve financial management performance.

Keywords: Information Technology; Performance; SIPD; Work Discipline

1. INTRODUCTION

Regional financial management is a fundamental aspect of good governance. The effectiveness and efficiency of budget management serve as benchmarks for the performance of local government officials, particularly in supporting public accountability and financial transparency. According to applicable regulations, namely Government Regulation No. 12 of 2019 concerning Regional Financial Management and Minister of Home Affairs Regulation No. 77 of 2020, the performance of regional financial managers encompasses the planning, implementation, administration, reporting, and accountability processes of the budget. Therefore, the quality of regional financial management performance is crucial for the success of development and public services.

In practice, various issues persist in regional financial management in Indonesia. The Supreme Audit Agency (BPK) has frequently identified weaknesses in internal control systems and regulatory non-compliance, in several audit reports, regarding assets, expenditures, and financial reporting. This indicates that although local governments may achieve an Unqualified Opinion (WTP), fundamental problems related to the quality of apparatus performance and system implementation persist. This situation also occurred in South Aceh Regency, the case study in this research.

Based on the table above, although the regional government managed to maintain an unqualified opinion from 2015 to 2024, the Supreme Audit Agency (BPK) still found weaknesses in internal control and non-compliance with regulations, particularly related to fixed asset management, goods and services expenditure, and financial reporting systems, which indicate that the performance of regional financial management has not been fully optimal. The above conditions indicate a gap between the achievement of the audit opinion and the actual quality of the performance of regional financial management of the South Aceh Regency Government. The following conditions related to the performance of regional financial management of the South Aceh Regency Government can be seen in the following table:

Tabel 1. Temuan BPK Terkait Kinerja Pengelola Keuangan Daerah Kabupaten Aceh Selatan

Tahun	BPK Opinion	Finding	Indication of Problem
2015	WTP	Weaknesses in asset administration	Administration is not yet orderly
2016	WTP	Non-compliance with expenditure	Procurement procedures are not yet optimal
2017	WTP	Weaknesses in Internal Control System	Weak internal control
2018	WTP	Fixed asset issues	Asset data is not yet accurate
2019	WTP	Weaknesses in reporting	Timeliness of reports
2020	WTP	Expenditure administration	Work discipline of civil servants is not yet optimal
2021	WTP	Weaknesses in government information systems	System integration is not yet optimal
2022	WTP	Asset management and recording are not yet accurate	Procedures are not yet optimal
2023	WTP-PSH	Weaknesses in internal control	Low administrative discipline

Tahun	BPK Opinion	Finding	Indication of Problem
2024	WTP	Weaknesses in reporting systems	Accuracy and timeliness of reporting are not yet optimal

Based on the above conditions, the suboptimal performance of financial managers is suspected to be influenced by several factors. One factor suspected of affecting the performance of regional financial managers is work discipline. Low work discipline can be seen in delays in the preparation of financial reports, non-compliance with administrative procedures, and the persistence of errors in financial reporting.

In the South Aceh Regency Government, the level of work discipline among regional financial managers remains relatively low. Based on the 2024 South Aceh Regency Financial Report (LKJiP), the low level of work discipline among financial managers is reinforced by findings of delays in the preparation of financial reports and non-compliance with financial administration procedures. The resulting financial reports still contain errors such as inaccuracies, lack of validity, and non-compliance with applicable reporting standards.

Theoretically, work discipline reflects the compliance of officials with established rules and work standards, thus directly impacting the quality of their performance. Research by Sartika (2015) states that work discipline is related to improving the performance of regional financial managers. High discipline will foster professional financial management performance, as a sound understanding of discipline enables the ability to carefully consider regulations and strategic steps in carrying out financial input and reporting tasks.

In addition to work discipline, human resources (HR) and the utilization of information systems are also suspected to influence the performance of regional financial managers. The South Aceh Regency Government still lacks human resources skilled in technology to support the use of management information systems and e-government networks. Many officials have not fully grasped the principles of accountability, transparency, and good financial governance, particularly when using digital systems such as the Regional Government Information System (SIPD).

Furthermore, minimal system integration and limited supporting infrastructure result in various administrative processes and financial reporting being inefficient and not fully based on real-time data, thus impacting the quality of regional financial management performance. This limited competency is suspected to have impacted the suboptimal performance of integrated and digitally-based regional financial management.

Based on research conducted by Athallah (2024), the utilization of government information systems is one effort to develop electronic-based government administration that can effectively and efficiently improve the quality of public services. This system can also be used to support the integration of data utilization related to development progress within each government agency, which is expected to improve the quality of regional financial management and strengthen transparency and efficiency in public services.

The use of information technology is suspected to not only have a direct impact on performance but also plays a crucial role as a moderating variable, in this case, information technology serves to strengthen or weaken the relationship between SIPD implementation, work discipline, and regional financial management performance. Research conducted by Fitriani (2024) states that information technology can influence the relationship between SIPD implementation and regional financial management performance. Therefore, the better the information technology support available, the stronger the influence of SIPD and work discipline on regional financial management performance.

Based on these facts and data, this research is crucial to empirically examine the influence of SIPD implementation and work discipline on regional financial management performance in the South Aceh Regency Government, with information technology as a moderating variable.

This research is expected to provide theoretical and practical contributions to the development of digital-based regional financial management, as well as serve as a consideration in formulating policies to improve the quality of human resources, work discipline, and the optimal use of information technology within regional governments, thereby truly driving better and more accountable regional financial performance. Based on theory and several previous studies, the following conceptual framework is described:

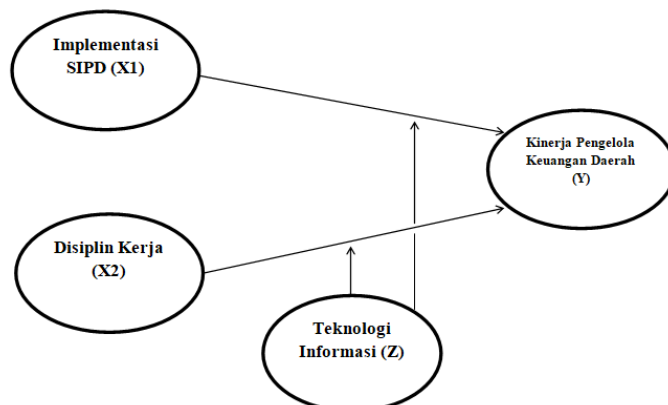


Figure 1. Research Framework

Based on the conceptual framework in Figure 1 above, the hypotheses in this study are as follows:

- a. The implementation of SIPD has an impact on the performance of regional financial managers in the South Aceh Regency Government.
- b. Work discipline has an impact on the performance of regional financial managers in the South Aceh Regency Government.
- c. Information technology can moderate the effect of SIPD implementation on the performance of regional financial managers in the South Aceh Regency Government.
- d. Information technology can moderate the effect of work discipline on the performance of regional financial managers in the South Aceh Regency Government.

2. RESEARCH METHODOLOGY

This study uses a quantitative causal-comparative approach, aiming to examine causal relationships between variables through hypothesis testing. The population in this study was the Regional Apparatus Organizations (OPD) of the South Aceh Regency Government, which comprise 33 agencies/departments. The census method was used for sampling, as the population was less than 100, resulting in a sample size of 33 agencies/departments. Three representatives from each agency/department involved in local government financial management were selected as respondents, resulting in a total of 99 respondents.

Data collection in this study used a questionnaire method, structured based on indicators for each variable and measured using a five-point Likert scale. This method is suitable for large numbers of respondents (Agung & Yuesti, 2019). The questionnaire used was a closed-ended questionnaire. A closed-ended questionnaire is a questionnaire presented in such a way that respondents are asked to select one answer that best fits their characteristics by placing a checkmark (√). Respondents cannot provide answers other than those provided by the researcher (Rohmad & Sarah, 2021).

Data analysis was conducted using Structural Equation Modeling based on Partial Least Squares (SEM-PLS) with the assistance of SmartPLS software. SEM-PLS is suitable for predictive and exploratory research, and when data does not meet the assumption of multivariate normality. Furthermore, SEM-PLS does not require a large sample size, making it suitable for social research based on surveys or primary data (Ghozali & Latan, 2015). The analysis stages include evaluation of the measurement model (testing convergent validity, discriminant validity, and reliability) and evaluation of the structural model to test the research hypothesis.

3. RESULT AND DISCUSSION

3.1 Result

The research results, data management, and discussion are outlined in this chapter. Data analysis in this study was conducted using a survey method with Structural Equation Modeling (SEM) techniques. To obtain data, researchers distributed a questionnaire containing 21 statements to 99 relevant respondents to support this research. The questionnaire was used for internal data collection, which was then sorted using a Likert Scale instrument and processed using SEM. The analysis stages included evaluation of the measurement model (convergent validity, discriminant validity, and reliability) and evaluation of the structural model to test the research hypotheses.

The first stage of analysis was measurement model analysis. The outer model analysis was conducted to assess the quality of the research instrument in measuring the latent constructs used. This measurement model analysis included construct validity tests (convergent validity and discriminant validity) and reliability tests (composite reliability and Cronbach's alpha).

Convergent validity was used to examine the extent to which each indicator within a construct had a high level of correlation. Convergent validity testing uses outer loading and Average Variance Extracted (AVE) values. An indicator can be declared to meet convergent validity if the outer loading value is > 0.7 and the AVE value is > 0.5 (Ghozali & Latan, 2015). The results of convergent validity in this study can be seen in Tables 1 and 2.

Table 2. Outer Loading Result

	SIPD Implementation	Work Discipline	Regional Financial Management Performance	Information Technology
X1.1	0.764			
X1.2	0.803			
X1.3	0.825			
X1.4	0.774			
X1.5	0.827			
X2.1		0.759		
X2.2		0.788		
X2.3		0.784		

	SIPD Implementation	Work Discipline	Regional Financial Management Performance	Information Technology
X2.4		0.831		
X2.5		0.900		
X2.6		0.729		
Y.1			0.771	
Y.2			0.847	
Y.3			0.760	
Y.4			0.741	
Y.5			0.794	
Y.6			0.750	
Z.1				0.761
Z.2				0.804
Z.3				0.849
Z.4				0.782

Based on the outer loading results in Table 1, it can be seen that of the 99 respondents, all statement items had values above 0.7. This indicates that each indicator has a strong and valid contribution in explaining the construct it measures.

Table 3. Average Variance Extracted (AVE) Result

	Average variance extracted (AVE)
Work Discipline	0.640
SIPD Implementation	0.639
Financial Management Performance	0.605
Information Technology	0.640

The AVE results in Table 2 indicate that the Average Variance Extracted value meets the criteria, with each variable exceeding 0.5. This concludes that the research variables meet the convergent validity testing criteria and are suitable for use in the structural model analysis stage.

Discriminant validity is used to assess and ensure that a construct is truly distinct from other constructs in the research model. Discriminant validity testing in this study was conducted using cross-loading values between indicators and the root of the AVE (Fornell-Larcker Criterion). The test is considered to have sufficient discriminant validity if the cross-loading value is >0.7 and the root of the AVE for each construct is greater than the correlation between that construct and other constructs in the model (Ghozali & Latan 2015). The results of discriminant validity in this study can be seen in Tables 3 and 4.

Table 4. Cross-Loading Result

	Work Discipline	SIPD Implementation	Financial Management Performance	Information Technology
X1.1	0.393	0.764	0.397	0.048
X1.2	0.375	0.803	0.392	0.226
X1.3	0.328	0.825	0.396	0.309
X1.4	0.287	0.774	0.285	0.438
X1.5	0.400	0.827	0.450	0.335
X2.1	0.759	0.361	0.395	0.196
X2.2	0.788	0.343	0.501	0.053
X2.3	0.784	0.402	0.394	0.203
X2.4	0.831	0.409	0.562	0.098
X2.5	0.900	0.412	0.570	0.142
X2.6	0.729	0.258	0.570	0.052
Y.1	0.437	0.404	0.771	0.137
Y.2	0.539	0.361	0.847	0.206
Y.3	0.579	0.426	0.760	0.277
Y.4	0.552	0.314	0.741	0.226
Y.5	0.409	0.382	0.794	0.187
Y.6	0.408	0.394	0.750	0.249
Z.1	0.088	0.181	0.160	0.761
Z.2	0.108	0.225	0.182	0.804
Z.3	0.119	0.266	0.275	0.849
Z.4	0.141	0.348	0.241	0.782

The cross-loading results above indicate that each research variable indicator has the highest cross-loading value for the construct it measures compared to other cross-loading values. For example, indicator X1.3 has a cross-loading

value of 0.825 for the SIPD Implementation variable, which is higher than the cross-loading values for the Work Discipline variable (0.328), the Regional Financial Management Performance variable (0.396), and the Information Technology variable (0.309). A similar pattern is also seen for other indicators across all research variables.

Based on the above, it can be concluded that the indicators used in this study have good discriminant validity in compiling their respective variables. Therefore, the measurement model in this study has met the criteria for discriminant validity.

Table 5. Fornell-Larcker Criterion Result

	Work Discipline	SIPD Implementation	Finance Management Performance	Information Technology
Work Discipline	0.800			
SIPD Implementation	0.452	0.799		
Finance Management Performance	0.637	0.489	0.778	
Information Technology	0.145	0.329	0.279	0.800

Based on the Fornell-Larcker Criterion results table for discriminant validity testing, it can be concluded that all constructs in the research model generally meet the requirements. This is indicated by the square root of the Average Variance Extracted (AVE) for each construct being greater than the correlation values between the other constructs, indicating that each construct represents the concept being measured differently and overlaps with other constructs in the model. With discriminant validity met for each variable, the measurement model in this study is deemed appropriate, and the analysis can proceed to the structural model testing stage (Inner Model).

Reliability testing is used to measure the internal consistency of the constructs and to determine the extent to which each indicator produces consistent results. A research statement is considered reliable if the composite reliability value is >0.7 and the Cronbach's alpha is >0.6 (Ghozali & Latan, 2015). The composite reliability and Cronbach's alpha results are shown in the table below.

Table 6. Composite Reliability Result

	Composite reliability (rho_a)
Work Discipline	0.897
SIPD Implementation	0.867
Finance Management Performance	0.873
Information Technology	0.843

Based on the table above, the reliability constructs from the composite reliability results have met the specified criteria, with each construct having a value above 0.7. This concludes that all research constructs have good reliability.

Table 7. Cronbach's Alpha Result

	Cronbach's alpha
Work Discipline	0.887
SIPD Implementation	0.859
Finance Management Performance	0.869
Information Technology	0.817

Based on the table above, the construct reliability results from the Cronbach's Alpha test have met the specified criteria, with each construct having a value above 0.6. This concludes that all research constructs have good reliability, and the variables SIPD Implementation, Work Discipline, Regional Financial Management Performance, and Information Technology meet the reliability test assumptions.

The next step in the analysis is the structural model analysis. This analysis is conducted to examine the structural relationships between constructs within the research model. This stage assesses the direction and strength of the relationships between latent variables and the extent to which the independent variables explain variation in the dependent variable. The main indicators in this structural model analysis include R-square analysis, F-square analysis, Goodness of Fit (GOF) analysis, and Hypothesis Testing.

R-square is used to assess the extent to which the independent variables can explain the dependent variable. The criteria in this R-Square analysis are if the R-Square value is ≥ 0.25 indicates a low influence, if the R-Square value is ≥ 0.50 indicates a moderate influence and if the R-Square value is ≥ 0.75 indicates a high influence (Ghozali & Latan, 2015). The results of the R-Square test can be seen in the table below.

Table 8. R-Square Result

	R-square	Adjusted R-square
Finance Management Performance	0.607	0.585

The table above shows the results of the R-square and adjusted R-square analyses for one construct, Financial Manager Performance. The adjusted R-square for the Regional Financial Manager Performance model was 0.585. This

indicates that the SIPD Implementation and Work Discipline variables have a moderate effect in explaining the Regional Financial Manager Performance variable.

The R-square for Financial Manager Performance, with 0.607, indicates that the independent variables have a moderate effect on the dependent variable. Overall, an R-square value above 0.5 can be categorized as a model with moderate to strong explanatory power, indicating that the structural model developed in this study adequately explains the variability in the Regional Financial Manager Performance variable.

The F-square is used to assess the relative impact of each independent variable on the dependent variable. The criteria of F-Square are if the F-Square value is 0.02 then this indicates a small effect of the exogenous variable on the endogenous variable, if the F-Square value is 0.15 then this indicates a moderate effect of the exogenous variable on the endogenous variable and if the F-Square value is 0.35 then this indicates a large effect of the exogenous variable on the endogenous variable (Ghozali & Latan, 2015). The results of the F-Square test can be seen in the table below.

Table 9. F-Square Result

	f-square
Work Discipline-> Finance Performance Management	0.281
SIPD Implementation -> Finance Performance Management	0.114

The F-square table above shows that the influence of work discipline on financial manager performance has an F-square value of 0.281, which falls into the moderate to large influence category based on the criteria. This finding indicates that work discipline is an important factor that significantly contributes to improving financial manager performance.

Furthermore, the influence of SIPD implementation on financial manager performance has an F-square value of 0.114. Based on the F-square criteria, this value falls into the small to medium influence category. This finding indicates that although these variables have an influence, their direct contribution is relatively small.

Goodness of Fit (GoF) is used to assess the overall model suitability by considering the average AVE and R-square of the endogenous variables. The criteria for the GoF value are if the GoF value ≤ 0.10 then the model's suitability value with the data is small, if the GoF value ≤ 0.25 then the model's suitability value with the data is moderate and if the GoF value ≥ 0.36 then the model's suitability value with the data is large. The results of the Goodness of Fit (GoF) test can be seen in the table below.

Table 10. Goodness of Fit (GoF) Result

Component	Value
Average R-Square	0,607
Average AVE	0,63
GoF Valur	0,618

Based on the Goodness of Fit (GoF) test results table, the Goodness of Fit value obtained was 0.618, based on the criteria for a GoF value obtained, which is in the large category. A GoF value exceeding the requirement, namely above 0.36, indicates that the model has a high level of agreement between the data and the constructed conceptual model. This indicates that the research model is able to comprehensively explain the phenomena studied.

3.1.1 Direct Effect

Direct influence analysis is useful for testing the hypothesis of the direct influence of an exogenous variable on an endogenous variable. The criteria for assessing this direct influence are first, the path coefficient (Path Coefficient) (a) if the value of the path coefficient (Path Coefficient) is positive then the influence of the variable is in the same direction so that if the value of the exogenous variable increases then the value of the endogenous variable also increases; and (b) if the value of the path coefficient is negative then the influence of the variable is in the opposite direction and if so that if the value of the exogenous variable increases then the value of the endogenous variable decreases. Second, the probability/significance value (P-Value): (a) if the P-Value is smaller than 0.05 then the influence is significant, and (b) if the P-Value is greater than 0.05 then the influence is not significant (Ghozali & Latan, 2015). The results of the direct influence test can be seen in the table below.

Table 11. Direct Effect Test Result

	Original Sampel (O)	Sampel Average (M)	Standard Deviation (STDEV)	T statistik (O/STDEV)	P values
Work Discipline -> Finance Performance Management	0.392	0.400	0.106	3.690	0.000
SIPD Implementation -> Finance Performance Management	0.250	0.256	0.108	2.318	0.020

Based on the table of direct effect hypothesis test results, it can be seen that all independent variables in this study demonstrated a significant influence on financial manager performance. For the Work Discipline variable, the

effect of Work Discipline on Financial Manager Performance showed a positive original sample (O) value of 0.392, with a P-value of 0.000, less than 0.05. Based on the established criteria, it can be concluded that Work Discipline has a positive and significant effect on Regional Financial Manager Performance.

Furthermore, for the SIPD Implementation variable, the effect of SIPD Implementation on Financial Manager Performance showed a positive original sample (O) value of 0.250, with a P-value of 0.020, less than 0.05. Based on the established criteria, it can be concluded that SIPD Implementation has a positive and significant effect on Regional Financial Manager Performance.

3.1.2 Indirect Effect

This indirect effect analysis is useful for testing the hypothesis of an indirect effect on an exogenous variable on an endogenous variable that is mediated or mediated by a moderating variable. The assessment criteria are as follows: (a) if the P-Value is smaller than 0.05 then the effect is significant, meaning the variable plays a role in mediating the relationship between the exogenous and endogenous variables; and (b) if the P-Value is greater than 0.05 then the effect is not significant, meaning the variable does not play a role in mediating the relationship between the exogenous and endogenous variables (Ghozali & Latan, 2015). The results of the indirect effect test can be seen in the table below.

Table 12. Indirecet Effect Test Result

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T statistik ((O/STDEV))	P values
Information Technology x Work Disciplinet -> Finance Performance Management	-0.277	-0.262	0.096	2.885	0.004
Information Technology x SIPD Implementation -> Finance Performance Management	0.356	0.338	0.100	3.552	0.000

Based on the table of indirect effect hypothesis test results, it can be seen that the interaction between Information Technology and Work Discipline on Financial Manager Performance shows a negative original sample (O) value of -0.277, with a P-value of 0.004, which is less than 0.05. These results indicate that Information Technology significantly moderates the relationship between Work Discipline and Financial Manager Performance, but in a negative direction. This suggests that under conditions of high Information Technology utilization, the effect of Work Discipline on Financial Manager Performance tends to weaken.

Furthermore, the interaction between Information Technology and SIPD Implementation on Financial Manager Performance shows a positive original sample (O) value of 0.356, with a P-value of 0.000, which is less than 0.05. These results indicate that Information Technology significantly strengthens the relationship between SIPD Implementation and Financial Manager Performance. This implies that the better the utilization of Information Technology, the stronger the impact of SIPD Implementation on Financial Manager Performance.

3.2 Discussion

The results of the above research are then compared with the findings of previous research to see the suitability and differences in the results, as well as to strengthen the contribution of this research academically and practically.

3.2.1 The Impact of SIPD Implementation on Financial Management Performance

The analysis results show that SIPD implementation has a positive and significant impact on financial management performance ($\alpha = 0.250$, P-Value = 0.020). This finding indicates that the more optimal the SIPD implementation, the more likely it is that financial management performance in managing regional finances will improve. The Regional Government Information System (SIPD) assists officials in completing tasks more efficiently, improving the accuracy and speed of financial data management.

The Regional Government Information System (SIPD), which functions as an integrated system that supports planning, budgeting, administration, and financial reporting in a more structured and accountable manner, minimizes administrative errors and increases transparency. This allows officials to focus more on achieving performance targets. This situation demonstrates that SIPD functions not only as an administrative tool but also as a strategic instrument in supporting financial management performance.

These research findings align with research conducted by Fitriani (2024), which found that SIPD implementation directly demonstrated a significant impact on regional financial management. Therefore, these research findings reinforce previous empirical findings that SIPD implementation is a critical factor in improving the performance of Regional Financial Management. However, based on these positive results, local governments also need to ensure that the implementation of SIPD is supported by adequate training and mentoring so that the system can be utilized optimally.

3.2.2 The Influence of Work Discipline on Financial Management Performance

The analysis results show that work discipline has a positive and significant influence on the performance of regional financial managers ($\alpha = 0.392$, P-Value = 0.000). This finding indicates that officials with a high level of work discipline tend to demonstrate better performance in carrying out regional financial management duties. Work discipline is reflected in compliance with regulations, punctuality, and responsibility in carrying out work.

Good work discipline encourages officials to work consistently in accordance with established standards and procedures. In the context of regional financial management, work discipline is essential because the financial management process demands precision, accuracy, and compliance with regulations. Disciplined officials are better able to avoid administrative errors that can impact the quality of financial reports.

The results of this study align with research conducted by Hidayat & Suryani (2024), which stated that work discipline has a positive and significant influence on regional financial management. However, improving work discipline needs to be a primary focus of local governments through consistent enforcement of regulations, the imposition of fair sanctions and rewards, and ongoing coaching to continuously improve the performance of regional financial managers.

3.2.3 The Effect of SIPD Implementation on Financial Management Performance Moderated by Information Technology

The analysis results show that information technology significantly strengthens the influence of SIPD implementation on the performance of regional financial managers ($O = 0.356$, P-Value = 0.000). This finding indicates that the success of SIPD implementation is largely determined by the readiness and utilization of information technology supporting the system.

Optimal utilization of information technology enables SIPD to run effectively, from data input to the presentation of financial reports. When information technology is utilized optimally, SIPD is able to produce accurate, timely, and reliable financial information, thus directly impacting the performance of regional financial managers.

These results align with research conducted by Fitriani (2024), which states that information technology support impacts SIPD implementation, thereby optimizing the performance of regional financial managers.

Based on the above, information technology can be viewed as a reinforcing variable in the relationship between SIPD implementation and regional financial manager performance. Regional governments need to ensure the readiness of information technology, both in terms of infrastructure and human resources, to optimally benefit from SIPD.

3.2.4 The Influence of Work Discipline on Financial Manager Performance Moderated by Information Technology

The analysis results show that information technology significantly moderates the effect of work discipline on the performance of regional financial managers, with a negative trend ($\alpha = -0.277$, P-Value = 0.004). This finding indicates that under conditions of high information technology utilization, the influence of work discipline on financial manager performance is relatively weaker. This suggests that technology-based systems can reduce the dependence of performance solely on individual behavior.

Empirically, information technology provides automated and standardized work mechanisms, allowing work processes to continue running smoothly even when individual discipline levels are low. Integrated systems can minimize errors due to individual negligence through automatic control and validation.

This finding contradicts research by Aminorah (2024), which found that information technology has a positive and significant influence on the relationship between work discipline and financial manager performance. However, these results do not imply that work discipline is unimportant. Work discipline remains necessary as a foundation for employee work behavior, but its role can be offset by the presence of robust and integrated information technology within the regional financial management system.

4. CONCLUSION

Based on the results of data analysis and discussion regarding the influence of the implementation of the Regional Government Information System (SIPD) and work discipline on the performance of regional financial managers of the South Aceh District Government with information technology as a moderating variable, the following conclusions can be drawn: (a) The implementation of the Regional Government Information System (SIPD) has a positive and significant effect on the performance of regional financial managers of the South Aceh District Government. This shows that the better the implementation of SIPD, especially in the aspects of system integration, data processing speed, and information accuracy, the better the performance of regional financial managers in carrying out financial planning, implementation, and reporting. SIPD has been proven to play an important role in supporting the creation of more effective, efficient, transparent, and accountable regional financial management. (b) Work discipline has a positive and significant effect on the performance of regional financial managers of the South Aceh District Government. These results indicate that the level of compliance with regulations, responsibility in carrying out duties, and work ethics of the apparatus have a real contribution in improving the quality and timeliness of regional financial management. Good work discipline encourages the apparatus to work more orderly, professionally, and in accordance with established procedures. (c) Information technology has been shown to act as a moderating variable that significantly strengthens the

influence of SIPD implementation on the performance of regional financial managers. This finding indicates that adequate information technology support, such as the availability of hardware, software, databases, and communication networks, can strengthen the influence of SIPD implementation on the performance of regional financial managers. With optimal information technology, the utilization of SIPD becomes more effective, thus having a direct impact on improving performance. (d) Information technology has also been shown to act as a moderating variable that significantly weakens the influence of work discipline on the performance of regional financial managers. The negative direction of moderation indicates that the higher the level of information technology utilization, the less dependent performance is on individual work discipline. This finding indicates that an automated and standardized technology-based system is able to maintain the continuity and quality of performance even if the level of personal discipline of the apparatus is not at an optimal level. Suggestions that can be given include the South Aceh District Government to continue to improve the quality of the implementation of the Regional Government Information System (SIPD) in a sustainable manner, especially in maintaining system integration, data accuracy and the need to improve the work discipline of regional financial management apparatus through consistent enforcement of regulations, increased internal supervision, and the implementation of an objective reward and sanction system in order to form a more orderly, professional, and responsible work culture. Suggestions for future research to develop this research by adding other variables that have the potential to influence the performance of regional financial managers, such as human resource competency, internal control systems, or organizational commitment, so that the research model becomes more comprehensive. Furthermore, future research can expand the objects and areas of research, both at the provincial level and across districts/cities, so that the research results have stronger generalizability and it is recommended to use a qualitative approach or mixed methods to dig deeper into the problems of SIPD implementation, apparatus behavior, and technical obstacles faced in regional financial management.

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