Analysis of Local Government Information Systems on Financial Reporting Quality: Systematic Literature Review

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Abstract: The Regional Government Information System (SIPD) plays a crucial role in enhancing the quality of financial reporting in the public sector by ensuring transparency and accountability. This study aims to identify the factors influencing SIPD implementation, explore its role in improving financial reporting quality, and examine measurement methods for related variables. The method used is a Systematic Literature Review (SLR) based on articles published between 2014 and 2024. The review results indicate that SIPD implementation is influenced by technological readiness, policy support, and human resource competencies. SIPD has been proven to enhance efficiency and accuracy in regional government financial reporting. However, challenges such as resistance to change and digital infrastructure constraints persist. This study recommends further research on integrating SIPD with emerging technologies such as artificial intelligence and blockchain to improve its effectiveness.

Keyword: Regional Government Information System, Financial Reporting Quality, Systematic Literature Review, Digital Governance.

INTRODUCTION

The development of information technology has fundamentally changed financial management in the public sector. One form of digital transformation implemented is SIPD (Regional Government Information System), which enables more transparent and efficient financial recording and reporting (Dener et al., 2021). The implementation of SIPD aims to improve financial data accuracy and ensure compliance with government accounting standards (Gamayuni, 2019), and enhance financial reporting quality.

However, SIPD implementation faces various challenges. A study by Mardiana et al. (2018) found that resistance to change and a lack of employee training are significant barriers to adopting this technology. Additionally, infrastructure limitations and organizational readiness also contribute to disparities in SIPD implementation across regions (Huy & Phuc, 2020).

The main advantage of SIPD is the increased efficiency in financial reporting. Ahmad et al. (2020) state that using information systems in regional government can reduce human errors in financial reporting while expediting the audit process. This is supported by research from Sri Mulyani & Novianty (2020), which found that SIPD enhances financial information quality and decision-making processes.

The quality of financial reporting is also significantly affected by the effectiveness of the information system used. A study by Yuesti et al. (2020) revealed that the implementation of government accounting standards and the use of SIPD are closely related to the quality of regional financial reports. Therefore, it is essential to explore the factors contributing to the successful implementation of SIPD.

This study aims to systematically review SIPD implementation in regional governments. Specifically, this study has three main objectives: (1) to identify the factors influencing SIPD implementation, (2) to explore the role of SIPD in improving financial reporting quality, and (3) to examine the measurement methods used for assessing SIPD effectiveness. The findings of this study are expected to provide recommendations for academics and practitioners in optimizing SIPD utilization in regional financial governance. Using the systematic literature review method, this study explores the factors influencing SIPD, its role in improving financial reporting quality, and measurement methods for related variables. The findings of this study are expected to provide recommendations for academics and practitioners in optimizing SIPD utilization in regional financial governance.

METHOD

This study employs the Systematic Literature Review (SLR) method following the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) approach. According to Snyder (2019), SLR allows researchers to identify research trends and examine key findings in a specific field of study.

Data sources for this study were obtained from journals published in academic databases such as Scopus, Web of Science, and Google Scholar from 2014 to 2024. Inclusion criteria include articles discussing SIPD implementation and financial reporting quality, while articles focusing solely on technical aspects without linking them to accounting aspects were excluded from this review (Boell, S. K., & Cecez-Kecmanovic, 2015).

The PRISMA flow diagram used in this study illustrates the process of selecting research articles. The selection involved four stages: identification, screening, eligibility, and inclusion. The final number of articles reviewed was 58, after applying the inclusion and exclusion criteria. The keywords used in the literature search included "SIPD implementation," "financial reporting quality," "regional government information system," and "digital governance."

Data analysis was conducted using thematic coding to identify patterns and relationships between the studied variables. This study refers to the information system evaluation model developed by DeLone, W. H., & McLean (2003), which includes system quality, information quality, and the impact of system usage on organizational performance.
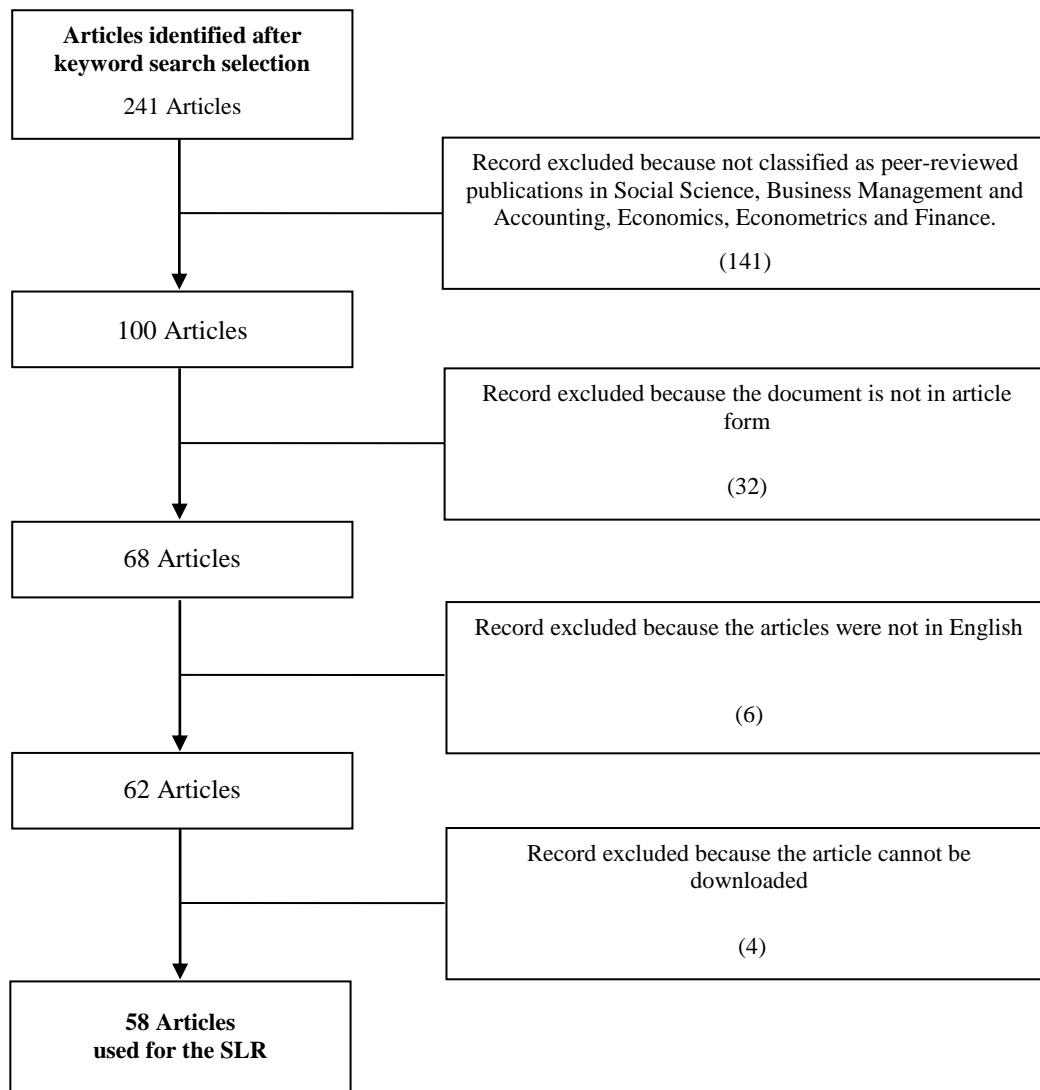
Source: Authors' Own Creation

Figure 1. The process of searching and selecting literature

The results of data collection used to discuss the Regional Government Information System are as follows:

Table 1. Articles for Discussion

No.	Title & Researcher	Method & Population	Result
1	An empirical study of collaborative partnering among enterprises and government organizations for information system outsourcing (Yu, 2014)	Quantitative; Data: 1)Trust. 2)Dependence. 3)Equipment investment. 4)Various information.; Population: This research was conducted primarily in developing countries, with a significant focus on subcontractors involved in international outsourcing arrangements.	Shows the positive direction of influence of various relational factors, learner characteristics, and key firm attributes on subcontractors' learning outcomes in developing countries. This suggests that improving these factors can lead to improved learning and performance in an outsourcing context.
2	Exploring no-cost opportunities for public sector information systems energy efficiency: A Tennessee application (Brooks & Pettigrew, 2015)	Quantitative; Data: Policy Implementation (Computer Power Management/CPM); Population: United States, specifically in the State of Tennessee.	Shows a positive and significant direction of influence, highlighting the effectiveness of power management strategies in reducing energy consumption and costs at the Tennessee Department of Environment and Conservation (TDEC) Headquarters.
3	Understanding technology acceptance of government information systems from employees' perspective (Dečman, 2015)	Quantitative; Data: 1)Performance expectations. 2)Social influences. 3)Demographic factors such as: age and gender; Population: Slovenia.	Showed a positive and significant effect of performance expectancy and social influence on employee behavioral intention to use the e-Recovery system [1]. In addition, he noted that age and experience served as moderating factors, indicating that these variables may influence the strength of the relationship in the model.

4	Emerging forms of inter-organizational and cross-sector collaborations in e-government initiatives: Implications for participative development of information systems (Pilemalm et al., 2016)	Qualitative; Data: factors influencing collaboration, such as information system design, integration of ICT solutions, and economic support provided to volunteers.; Population: Sweden.	Shows that there are significant implications for society and practice, demonstrating the positive impact of effective collaboration on emergency response systems.
5	Practices of Legibility Making in Indian Cities: Property Mapping Through Geographic Information Systems and Slum Listing in Government Schemes (Richter & Georgiadou, 2016)	Qualitative; Data: 1)Jawaharlal Nehru National Urban Renewal Mission (JNNURM). 2)Nirmala Nagara.; Population: India (especially in cities in the states of Karnataka and Maharashtra).	Shows a significant effect of slum listing on scheme implementation compared to GIS property mapping. Slum listing is described as more effective in facilitating knowledge production and engagement with urban governance, indicating a positive influence on scheme outcomes.
6	The influence of information security on the adoption of web-based integrated information systems: an e-government study in Peru (Joo & Hovav, 2015)	Quantitative; Data: 1)Prevention efforts. 2)Severity of prevention. 3)Prevention efforts. 4)Perceived information security threats. 5)Security awareness.; Population: Peru.	1)Prevention efforts have a positive and significant effect on the intention to use IIS. 2)Information security awareness and perceived threat also significantly affect the intention to use the system. 3)Prevention efforts and severity of prevention do not significantly affect the intention to use, showing an insignificant effect.
7	Developing the Vectorial Glance: Infrastructural Inversion for the New Agenda on Government Information Systems (Pelizza, 2016)	Qualitative; Data: 1)Implementation of integrated information systems. 2)Information flows. 3)Organizational structures that regulate these flows; Population: Italy	Shows a significant effect of integrated information systems on the redistribution of authority and accountability. Resistance from municipalities suggests that these systems act as mediators, changing existing institutional relationships, which implies a significant influence rather than a mere positive or negative effect.

8	Understanding information system quality on public e-government service intention: An empirical study (Hariguna et al., 2017)	Quantitative; Data: Information Systems Quality (ISQ): Credibility and Usability; Population: -	Shows a positive influence of ISQ on public satisfaction and intention to use e-government services. It also shows that public satisfaction is positively influenced by ISQ and perceived usefulness. However, the direct influence of expectation confirmation on public satisfaction was found to be insignificant, leading to the rejection of the hypothesis.
9	E-government services quality and citizens' satisfaction: A multi-criteria satisfaction analysis of TAXISnet information system in Greece (Skordoulis et al., 2017)	Quantitative; Data: Quality of service; Population: Greece.	Showed a positive correlation between service quality and citizen satisfaction. This suggests that improving service quality tends to increase citizen satisfaction levels, and vice versa [4]. However, overall satisfaction with TaxisNet was characterized as moderate, suggesting that while there is a relationship, the effect may not be strong enough to be considered significant without further improvements.
10	Semantic, technical, e-government information systems interoperability and the moderating effect of IT capability among ministries in Jordan (Sulehat et al., 2017)	Quantitative; Data: 1)Semantic factors (STD). 2)Technical factors (SAP). 3)Information quality (IFQ). 4)IT infrastructure (ITI).; Population: Jordan.	1)Positive influence of Technical factors (SAP) positively affects E-GISI. 2)No significant relationship was found for IFQ and ITI on e-GISI, which means these factors do not positively affect e-GISI.

11	Explaining the information systems auditor role in the public sector financial audit (Axelsen et al., 2017)	Qualitative; Data: IS audit emphasis; Population: Four Commonwealth countries: Australia, Canada, New Zealand, and the United Kingdom.	Shows a positive influence of the role of IS auditors on the financial audit process. The development of explanatory theory shows that the identified constructs have a credible and consistent relationship, which implies a significant effect.
12	Effects of innovation-supportive culture and organizational citizenship behavior on e-government information system security stemming from mimetic isomorphism (Hwang & Choi, 2017)	Quantitative; Data: 1)Mimetic isomorphism. 2)Innovation-supporting culture. 3)OCB. 4)Organizational legitimacy; Population: South Korea.	Found a positive influence of mimetic isomorphism on culture and legitimacy that support innovation, which in turn positively affect ISS effectiveness. However, organizational cynicism was found to have a negative influence on ISS effectiveness.
13	Assessing an information system in a mandatory environment: A case of a government agency in Indonesia (Mardiana et al., 2018)	Quantitative; Data: 1)Social Influence. 2)Perception of Usefulness; Population: Indonesia.	Found a significant positive effect of perceived usefulness on the intention to use an information system. In contrast, social influence was shown to have little impact on this intention, showing an insignificant effect.
14	Information systems security (ISS) of E-Government for sustainability: A dual path model of ISS influenced by institutional isomorphism (Choi et al., 2018)	Quantitative; Data: Isomorphism (normative, coercive, and mimetic); Population: South Korea.	Shows a positive influence of normative and coercive isomorphic styles on ISS effectiveness. In particular, the path through legitimacy is found to be stronger than through organizational cynicism, indicating a significant effect.
15	Balanced and integrated e-government implementation – exploring the crossroad of public policy-making and information systems project management processes (Melin & Wihlborg, 2018)	Qualitative; Data: 1)Public Policy Making Process. 2)Information Systems Project Management (IS PM) Process.; Population: Sweden.	Demonstrates a positive influence between the integration of public policy making and PM IS in achieving sustainable e-government outcomes. The findings suggest that balancing these two perspectives can lead to more successful implementations.

16	Evaluation of risk management practices in information systems project in the public sector (Baharuddin & Yusof, 2018)	Qualitative; Data: 1)Organizational resources. 2)Risk awareness culture. 3)Training programs. 4)Project size and character.; Population: Malaysia.	Showed the negative influence of inadequate resources and low risk awareness on the effectiveness of RM practices. The findings indicate that these factors lead to weak RM practices, highlighting the insignificant level of formal RM acceptance during project development.
17	The effect of dynamic capability, user ethics, and top management support on the quality management accounting information systems and their impact on the quality of decision making. An empirical case of local governments in Indonesia (Sri Mulyani, Ira Novianty, 2020)	Quantitative; Data: 1)Dynamic capabilities. 2)User ethics; Population: Indonesia.	Showed a significant positive influence of dynamic capabilities and top management support on the quality of management accounting information systems, which in turn positively influenced the quality of decision making. However, user ethics were found to have no significant influence.
18	Role of government in the provision of information system and services in Nigeria (Adenekan & Haliso, 2019)	Qualitative; Data: 1)Government Policy. 2)Investment in Technology. 3)Training and Education. 4)Infrastructure Development. 5)Collaboration with the Private Sector.; Population: Nigeria.	Shows that effective government intervention and investment in ICT can lead to improved access to information and better public services. This study emphasizes the need for government action to improve service delivery, showing a significant effect on the dependent variable.
19	Financial management information system within government institution and supply chain strategy: Implementation Technology Acceptance Model (TAM) (Fauzi et al., 2019)	Quantitative; Data: Perceived usefulness, perceived ease of use, attitudes toward technology, and quality of training provided to users.; Population: Indonesia.	Found a positive effect of independent variables on the dependent variable. Specifically, all TAM model constructs positively affected user performance, indicating that increased perceived usefulness, ease of use, and training quality led to better performance outcomes for users.

20	A study on the effect of CEO support and government support on the information system quality and user satisfaction in smart factory (Kim et al., 2019)	Quantitative; Data: 1)CEO support. 2)Government support; Population: South Korea.	Shows the positive effects of CEO support and government support on information system quality and user satisfaction.
21	The effect of management accounting information system application on information quality and its implication on good government governance (Gamayuni, 2019)	Quantitative; Data: Management Accounting Information System Application (PSIAM); Population: Indonesia.	Shows a positive effect of the application of Management Accounting Information System on the quality of management accounting information and subsequently on Good Government Governance. However, he noted that there was no direct effect of MAIS on GGG; instead, the effect was indirect through the mediating variable of information quality.
22	Evaluating and planning information systems in the public sector: The case of Korea (Cha & Park, 2019)	Quantitative; Data: 1)Management Sustainability. 2)Ease of Maintenance. 3)Appropriate Investment. 4)Task Effectiveness. 5)Usage Performance.; Population: South Korea.	Shows a significant effect of the evaluation framework on ISS performance. The results indicate that evaluation can lead to actionable insights, such as whether to maintain, improve, redevelop, or terminate an IS.
23	The impact of public sector scorecard adoption on the effectiveness of accounting information systems towards the sustainable performance in public sector (Huy & Phuc, 2020)	Quantitative; Data: 1)Adoption of Public Sector Scorecard (PSS). And 2)Components of AIS effectiveness such as: Strategic Alignment (STA), Process (PRO), Input (INP), and Retention; Population: Vietnam.	Shows a positive and significant effect of the independent variable on the dependent variable. For example, the Structural Equation Modeling (SEM) results show a significant impact of various AIS components on Sustainable Performance, with the beta coefficient indicating a strong relationship.

24	Integrated financial management information system project implementation in Ghana government ministries (Yaokumah & Biney, 2020)	Quantitative; Data: 1)Management support. 2)Technological competence. 3)System complexity.; Population: Ghana.	Shows the positive influence of management support on the success of IFMIS implementation. The results show that management support contributes about 51.1% of the change in the success of IFMIS implementation, indicating a significant effect.
25	Technology acceptance model of the Indonesian government financial reporting information systems (Putra, 2020)	Quantitative; Data: 1)Experience. 2)Gender; Population: Indonesia.	Showed a positive effect of experience on PU and PEU. Gender was found to have an insignificant effect on PU and PEU.
26	The impact of accounting information system on user satisfaction: Empirical studies on local government bank (Muda et al., 2020)	Quantitative; Data: 1)Quality of information system. 2)Quality of information. 3)Perceived usefulness.; Population: Indonesia.	Shows that the independent variables (information system quality, information quality, and perceived usefulness) simultaneously affect AIS user satisfaction significantly. However, perceived usefulness does not significantly affect user satisfaction when considered individually.
27	Accounting Information System, Internal Control System, Human Resource Competency and Quality of Local Government Financial Statements in Indonesia (Sumaryati & Novitasari, Eka Praptika Machmuddah, 2020)	Quantitative; Data: 1)Accounting Information System (AIS). 2)Internal Control System. 3)Human Resources (HR) Competence.; Population: Indonesia.	Shows a significant positive effect of HR competence on the quality of financial reports. The significance value of 0.007 (which is less than 0.05) indicates that HR competence has a statistically significant effect on the dependent variable. However, the implementation of AIS and internal control systems did not show a significant effect on the quality of FS.
28	Government Agility and Management Information Systems: Study of Regional	Quantitative; Data: Regional financial management information system;	shows a positive and significant effect of the independent variables on the dependent variable. The

	Government Financial Reports (Ahmad et al., 2020)	Population: Indonesia.	results of the study indicate that the management information system significantly improves the quality of local government financial reports, as evidenced by the regression coefficient of 0.909, indicating that for every unit increase in the management information system, the quality of financial reports increases by 0.909.
29	Does digital literacy predict e-government performance? An extension of Delone and Mclean information system success model (Abdulkareem & Ramli, 2021)	Quantitative; Data: digital literacy; Population: Nigeria.	Found a positive and significant effect of digital literacy on the dependent variables. Specifically, digital literacy has a strong effect on actual e-government use, user satisfaction, and net benefits.
30	Development Of Emobility Mobile App Based On Geographic Information Systems: Integratiing Public Transportation, Regional Gdp, Regional Government Budget Revenues And Expenditures (APBD) In indonesia (Setiawan et al., 2021)	Quantitative; Data: APBD components, such as APBD Expenditure, APBD Goods and Services Expenditure, APBD Capital Expenditure, APBD for financing, and APBD for regional investment; Population: Indonesia.	The direction of the positive influence, that with the increase in APBD expenditure, there is an increase in capital investment and regional income, shows the beneficial effect of the budget on regional development.
31	Power, politics, and the institutionalisation of information systems for promoting digital transformation in the public sector: A case of the South African's government digital transformation journey (Manda, 2021)	Qualitative; Data: 1)Power dynamics. 2)Political influence. 3)Institutional factors; Population: South Africa.	Shows a significant effect of power and political dynamics on the institutionalization of reform, indicating a positive direction of influence. This means that these factors facilitate the successful implementation of digital transformation strategies.

32	An examination of citizen satisfaction with mandatory e-government services: comparison of two information systems success models (Alkraiji, 2021)	Quantitative; Data: Two models of information system success: 1)Technology Acceptance Model (TAM). 2)Seddon Model.; Population: Saudi Arabia.	Found positive and significant effects of the independent variables on citizen satisfaction. For example, the hypothesized relationships in the TAM model were significant, indicating that higher perceived usefulness leads to greater citizen satisfaction.
33	Accounting Information Systems in Public Sector towards Blockchain Technology Application: The Role of Accountants' Emotional Intelligence in the Digital Age (Huy & Phuc, 2021)	Quantitative; Data: 1)Emotional intelligence (EI). 2)Blockchain technology application (BLO).; Population: Vietnam.	Shows the positive influence of emotional intelligence (EI) on Blockchain technology (BLO) applications, which in turn positively affects the effectiveness of AIS.
34	Towards a sociomaterial approach to inter-organizational boundaries: How information systems elicit relevant knowledge in government outsourcing (Pelizza, 2021)	Qualitative; Data: Design and Implementation of information systems.; Population: Italy and the Netherlands.	Shows a significant effect of information systems on knowledge asymmetry and boundary setting. Design decisions made in IS implementation can lead to the inclusion or exclusion of certain types of knowledge, indicating meaningful relationships between variables.
35	Evaluation of local government revenue collection information system success in Tanzania (Sausi et al., 2021)	Simultaneous mix; Data: 1)System quality. 2)Information quality. 3)Service quality. 4)Trust in the system. 5)Facilitating conditions.; Population: Tanzania.	Found significant positive effects of system quality and information quality, while service quality and trust in the system had significant negative effects. Facilitating conditions did not show any significant effects.
36	The Effectiveness Of Accounting Information Systems And Government Accounting Standards On The Quality Of Financial Statements Coding Organizational Commitments (Tambunan et al., 2022)	Quantitative; Data: 1)Accounting Information System (AIS). 2)Government Accounting Standards (GAS).; Population: Indonesia.	Shows a positive and significant effect of AIS and GAS on QSF and OC. Similarly, GAS also shows a significant positive impact on OC.

37	Factors of a Successful Information System Value Chain in Public Sector (Joseph, 2022)	Qualitative; Data: 15 attributes and seven critical success factors were identified in this study. These factors were categorized into themes such as infrastructure, operational, and usability; Population: South Africa.	Shows the positive influence of the identified attributes and CSFs on the success of VC IS. The findings indicate that these factors contribute significantly to effective decision making in the public sector.
38	Influence Of Quality Of Accounting Information System, Development Of Ethical Climate And Organizational Culture On The Effectiveness Of Corruption Risk Management And Its Impact On The Level Of Organizational Corruption At Government Agencies In Indonesia (Sudarmanto et al., 2022)	Quantitative; Data: 1)Quality of Accounting Information System (AIS). 2)Development of principled ethical climate (EC). 3)Development of hierarchical organizational culture (OC).; Population: Indonesia.	Demonstrated a positive influence of a principled ethical climate on CRM effectiveness, with a reported positive impact of 47% [2]. In addition, the development of a hierarchical organizational culture was shown to increase the efficacy of risk management.
39	Does trust in e-government influence the performance of e-government? An integration of information system success model and public value theory (Abdulkareem & Mohd Ramli, 2022)	Quantitative; Data: 1)Trust in e-government. 2)Information quality. 3)Service quality. 4)Actual use of e-government services.; Population: Nigeria.	Shows a positive influence of trust in e-government on the public value of e-government. This shows that trust is directly influenced by information quality, service quality, and actual use, and it mediates the relationship between these quality dimensions and public value.
40	Management information systems and the quality of financial statements in local government (Yuesti et al., 2020)	Quantitative; Data: 1)Implementation of government accounting standards. 2)Utilization of regional management information systems (SIMDA). 3)Compliance with laws and regulations.; Population: Indonesia.	Shows a positive effect of independent variables on the quality of financial reports. Specifically, it is concluded that the implementation of government accounting standards, the use of SIMDA, and compliance with regulations all positively affect the quality of financial reports.

| 41	Engaging Government-Industry-University Partnerships to Further Gender Equity in STEM Workforce Education Through Technology and Information System Learning Tools (Knestis et al., 2022)	Qualitative; Data: 1)Partnership Structure. 2)Program Design and Activities. 3)Role Models and Mentoring. 4)Recruitment Strategies. 5)Institutional Support and Policies.; Population: United States.	Demonstrates the positive impact of partnerships and program components on the engagement of underrepresented young women in STEM. Reflections from project personnel indicate that this collaboration can lead to significant increases in awareness and preparation for STEM careers.
42	The impact of quality dimensions of accounting information system success on the effectiveness of during-financial crisis management: The mediating role of system usage in a government sector context (Dalloul et al., 2023a)	Quantitative; Data: 1)System Quality (SQ). 2)Information Quality (IQ). 3)Service Quality (SVQ).; Population: Palestine.	Shows a significant positive influence of the independent variables (SQ, IQ, SVQ) on the dependent variable (D-FCM). In particular, the results show a substantial correlation, with the t-value indicating significance.
43	Accounting information systems and financial crises: insights into local governments | Sistemas de informação contábil e crises financeiras: insights sobre governos locais (Dalloul et al., 2023b)	Qualitative; Data: Dimensions of accounting information systems, such as system quality, information quality, service quality, and user satisfaction.; Population: Palestine.	Shows the positive influence of successful accounting information systems on the effectiveness of managing financial crises. This shows that the effectiveness of financial crisis management is significantly related to the success of AIS implementation.
44	The impression of information system internalization on the sustainability of the quality of financial reports and their impact on local government performance (Karim et al., 2023)	Quantitative; Data: 1)Coercive pressure. 2)Normative pressure. 3)Mimetic pressure; Population: Indonesia.	Shows the positive influence of coercive and normative pressure on the success of information technology implementation in local government environments. The results show that this pressure can improve the performance of local financial management.

45	Enhancing the government accounting information systems using social media information: An application of text mining and machine learning (Duan et al., 2023)	Quantitative; Data: Social media (tweets) and Sentiment expressed in tweets; Population: United States.	Shows a trend of negative sentiment regarding street cleanliness, indicating a negative impact on the perceived performance of city services. This finding contrasts with the official Scorecard rankings, highlighting the difference between public sentiment and formal evaluations.
46	Analyzing Information System Quality and Financial Information Quality: An Evidence of Local Government Organizations in Indonesia (Anas et al., 2023)	Quantitative; Data: 1)Quality of Regional Management Information System. 2)Quality of Financial Information.; Population: Indonesia.	Found positive and significant effects of both independent variables on the dependent variable. Specifically, both the quality of regional management information systems and the quality of financial information positively affect end-user satisfaction.
47	Investigating the role of transformational leadership and TOE framework to adopt e-government in Indonesia: the case of village information system (Sihotang et al., 2024)	Quantitative; Data: 1)Transformational leadership. 2)Awareness of VIS. 3)Village resources. 4)Supra-village support.; Population: Indonesia.	Found a significant positive relationship between transformational leadership and other variables (VIS awareness, village resources, and supra-village support) [5]. In addition, these variables positively influenced the intention to adopt VIS, indicating a significant effect.
48	The Determinants of Local Government Information Systems Effectiveness (Tjandra et al., 2024)	Quantitative; Data: 1)Level of formal education. 2)Length of work experience with the system in years. 3)Training in LGIS. 4)Perceived ease of using the information system. 5)Perception of participation in budgeting.; Population: Indonesia.	Revealed that the effects of education, experience, and training on LGIS effectiveness were insignificant, indicating that these factors did not significantly affect system effectiveness. However, user-friendly features and involvement in budget preparation positively affected local government performance.

49	Optimization of Accounting information System in Public Sector for Sustainable Risk Management under Big Data Analytics. Does forensic Accountants' Skill Generate Differences? (Huy & Phuc, 2024)	Quantitative; Data: Forensic Accountant Skills (FAS); Population: South Vietnam	Shows a positive effect of high FAS on the relationship between BDA and AIS, as well as between AIS and SRM. Confirming that higher FAS leads to a greater impact on the dependent variable.
50	The Influence Of Affinity On The Continuance Intention Of Local Government Information Systems Using The Technology Acceptance Model (Pontoh et al., 2024)	Quantitative; Data: 1)Affinity. 2)Perceived usefulness (PU). 3)Perceived ease of use (PEOU).; Population: Indonesia, especially in South Sulawesi.	Showed a positive and significant effect of affinity on CI, mediated by the TAM constructs (PU and PEOU). This means that as users' affinity towards SIPD increases, their intention to continue using the system also increases.
51	A Review Of The Information Systems Used By Public Sector Organizations In Saudi Arabia (Ghamedi, 2024)	Qualitative; Data: 1)Service quality. 2)Usability. 3)Security. 4)Complexity. 5)Cost. 6)Organization size. 7)IT infrastructure readiness. 8) Senior management support. 9)Feasibility. 10)Trust. 11)Organizational culture. 12)Organizational structure. 13)Privacy risks. 14)External pressures.; Population: Saudi Arabia.	Shows a positive influence of the identified factors on cloud computing adoption. Initial results show the relative importance of these factors, with service quality, usability, and security rated 100%, indicating a significant effect on cloud computing adoption.
52	Digital transformation of financial transactions of Mamala Negeri government to support the inclusion of village finance information system (Tuanaya & Wance, 2024)	Qualitative; Data: 1)Availability of facilities. 2)Training programs. 3)Level of digital literacy among village officials. 4)Support from local government and NGOs; Population: Indonesia, especially in Mamala Negeri Village in Central Maluku Regency.	Demonstrated the positive influence of effective training and resource availability on the successful implementation of the SISKEUDES application. However, it also highlighted barriers such as limited internet access and digital literacy, suggesting that these factors may have a negative impact on the effectiveness of the application.

| 53	Accounting Information Systems Effectiveness: Evidence from the Local Government Sector (Mahmound Hany M.Dalloul, Zuraeda Binti Ibrahim, 2024)	Quantitative; Data: Accounting information system quality (specifically system quality, information quality, and service quality); Population: Palestine.	Showed a positive and significant effect of accounting information system quality on user usage and satisfaction. The results revealed that system quality and information quality significantly impacted these dependent variables, while the role of service quality was not evident.
54	Digitalization accounting information system and servitization in public sector organizations - moderating effect of recoverable slack (Quang Huy & Kien Phuc, 2024)	Quantitative; Data: 1)Digital accounting information system (DAIS). 2)Recoverable slack (RS).; Population: Vietnam.	Found a positive effect of DAIS on SERV, with SIE acting as a mediator in this relationship. In addition, RS was identified as a moderator that enhanced the relationship between DAIS, SERV, and SIE.
55	Robodebt: A Socio-Technical Case Study of Public Sector Information Systems Failure (Clarke et al., 2024)	Qualitative; Data: 1)Implementation of the OCI scheme itself. 2)Use of algorithms for debt recovery. 3)Requirements imposed on welfare recipients to provide documentation of past income.; Population: Australia.	Indicates a negative direction of influence, as the implementation of the OCI scheme caused significant emotional distress, financial insecurity, and disruption of trust in government services among recipients.

| 56 | Impact of information systems (IS) infusion on Open Government Data (OGD) adoption (Matheus et al., 2024) | Quantitative; Data: 1)Information Systems (IS) infusion. 2)Performance expectations. 3)Social influences. 4)Information quality.; Population: India. | Found a significant positive effect of IS infusion on the performance expectancy-behavioral intention relationship, indicating that increasing IS infusion increases users' perceptions of the impact of OGD on their work or academics. Conversely, it showed a significant negative effect on the social influence-behavioral intention and information quality-behavioral intention relationships, indicating that as users become more involved with OGD, the role of social influence and the importance of information quality decrease. |
| 57 | Development of accounting information system quality in local government: mediating role of accounting competency (Sofyani, 2024) | Quantitative; Data: 1)Network availability and functionality. 2)Hardware. 3)Software.; Population: Indonesia, especially in Yogyakarta. | A positive correlation was found between availability, network and software functionality, and AIS quality. This shows a significant influence for network and software, while hardware does not show a significant influence. |
| 58 | Determinant Factors That Influence Local Government Quality of Accounting Information Systems (Evinita et al., 2024) | Quantitative; Data: 1)Environmental certainty. 2)Information technology. 3)Leadership.; Population: Indonesia, especially in North Sulawesi. | Found positive and significant effects of independent variables on the quality of accounting information systems. Specifically, environmental uncertainty, information technology, and leadership all positively affect the quality of accounting information systems. |

Source: Research data (2025)
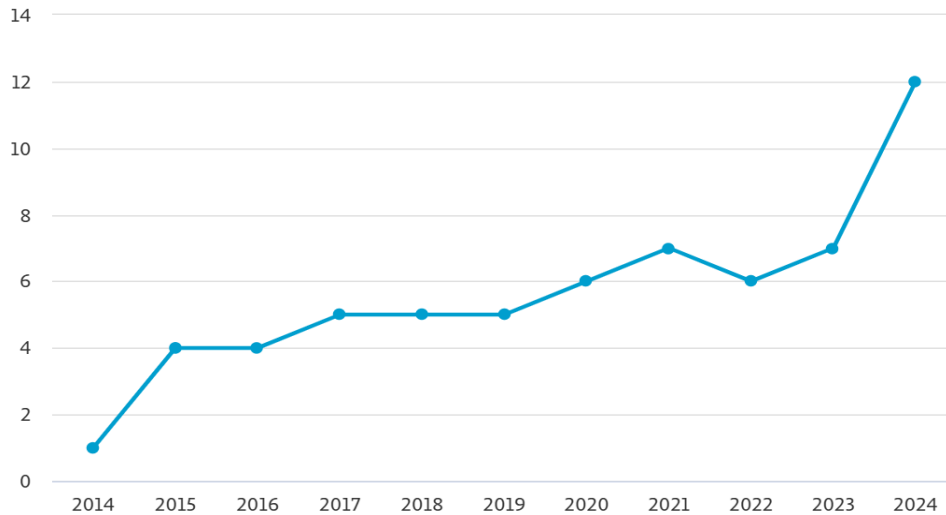
Source: Research data (2025)
Figure 2. Documents by Year

Figure 2 shows the trend in the number of documents based on publication year from 2014 to 2024. Overall, the number of publications has increased over the years, although there are some minor fluctuations, such as a slight decline in 2022 compared to the previous year. The most significant increase occurred in 2024, where the number of publications reached its highest point. This trend indicates a growing interest and attention toward the researched topic, especially in recent years.
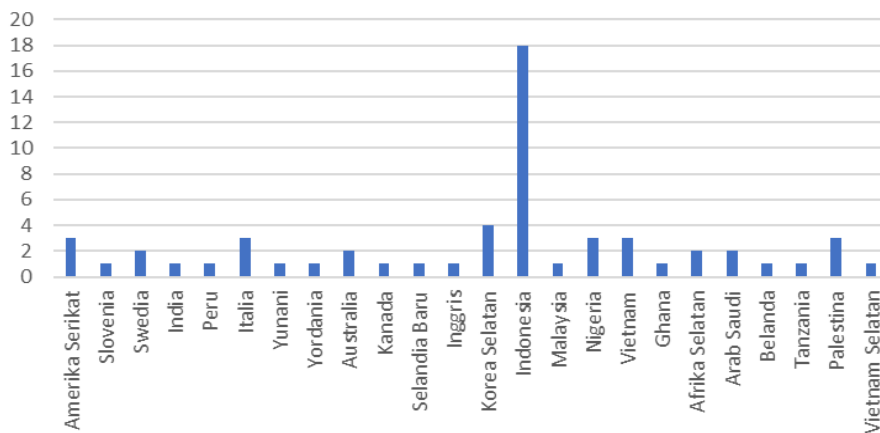
Source: Research data (2025)
Figure 3. Documents by Country

Figure 3 shows the distribution of documents based on the country of origin of the research. The graph indicates that Indonesia has the highest number of publications compared to other countries, with a significantly larger count. Several other countries, such as South Korea, Malaysia, Italy, and Vietnam, also have a relatively higher number of publications compared to others. Meanwhile, most other countries have fewer and more evenly distributed publications.
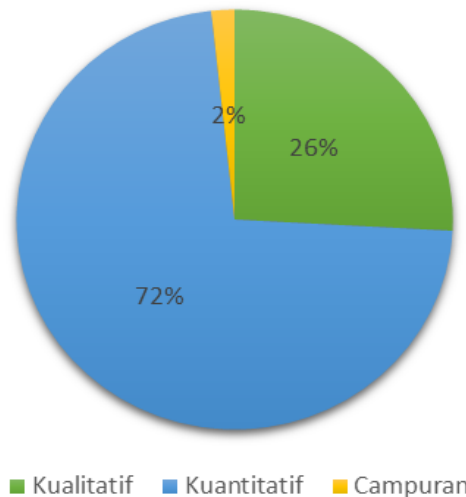
Source: Research data (2025)
Figure 4. Percentage of Research Methods

Figure 4 shows the distribution of research designs in the analyzed studies. Out of a total of 58 articles, the majority employed a quantitative approach, accounting for 42 articles (72%), followed by the qualitative approach with 15 articles (26%). Only 1 article (2%) utilized a mixed-methods approach.

RESULT AND DISCUSSION

1. Factors Influencing SIPD Implementation

The literature review findings indicate that the success of SIPD implementation is influenced by various factors, including regulations, technological readiness, and human resource competencies. A study by Fauzi et al. (2019) confirmed that supportive regulations could accelerate the adoption of information systems in regional government. Additionally, technological infrastructure readiness plays a crucial role in SIPD effectiveness. Research by Yaokumah & Biney (2020) shows that regions with better infrastructure tend to have higher SIPD implementation success rates than regions with technological limitations.

2. Role of SIPD in Improving Financial Reporting Quality

Regarding financial reporting quality, research by Skordoulis et al. (2017) found that SIPD usage contributes to improving financial information accuracy and transparency. This is further supported by a study by Putra (2020), which demonstrated that user experience in using SIPD positively impacts financial report quality. The integration of SIPD in financial management enhances decision-making processes, reduces human errors, and facilitates audit procedures (Ahmad et al., 2020).

3. Measurement Methods for SIPD Effectiveness

One of the critical aspects of SIPD implementation is the measurement of its effectiveness. However, limited research has explicitly examined the assessment methods for SIPD performance. The existing studies primarily rely on information system evaluation models such as DeLone & McLean (2003), which consider system quality, information quality, and user satisfaction. Future research should develop standardized metrics to evaluate SIPD's impact on financial reporting accuracy, efficiency, and compliance with government regulations.

Despite the growing number of studies on SIPD, several research gaps remain. First, there is a lack of empirical studies examining the long-term impact of SIPD adoption across different regions. Second, research on integrating SIPD with emerging technologies such as

blockchain and artificial intelligence is still limited (Huy & Phuc, 2021). Finally, further investigations are needed to understand the role of organizational culture and leadership in SIPD adoption. Addressing these gaps will help formulate better strategies for optimizing SIPD in regional financial governance.

CONCLUSION

Based on the systematic review, it can be concluded that SIPD implementation significantly impacts improving financial reporting quality. This study has identified three key factors contributing to the success of SIPD: technological readiness, supportive regulations, and human resource competencies (Ahmad et al., 2020). The use of SIPD has been proven to enhance transparency, accuracy, and accountability in regional government financial reporting.

In terms of financial reporting quality, SIPD plays a crucial role in ensuring compliance with government accounting standards and minimizing errors in financial management. The systematic integration of SIPD improves audit efficiency and facilitates better decision-making processes.

However, this study also identifies several challenges in SIPD implementation, such as infrastructure constraints, resistance to change, and data security issues (Dalloul et al., 2023). One notable gap in the literature is the lack of standardized measurement methods for SIPD effectiveness, indicating a need for future research to develop comprehensive evaluation frameworks.

The findings of this study provide several practical implications for policymakers and practitioners. First, governments should invest in strengthening technological infrastructure to support seamless SIPD implementation. Second, continuous training programs should be conducted to enhance human resource competencies in managing SIPD. Third, addressing security concerns through advanced technologies such as blockchain and artificial intelligence can further improve the reliability of SIPD in regional financial governance.

Future research should focus on examining long-term SIPD effectiveness, exploring its integration with emerging technologies, and developing standardized metrics to evaluate its impact on financial reporting accuracy and compliance. By addressing these research gaps, SIPD can be further optimized to support digital governance and financial accountability in regional governments.

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