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ANALYSIS OF FACTORS IMPLEMENTING SIPD WITH LEADERSHIP SUPPORT AS MODERATING IN MEDAN CITY GOVERNMENT

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ABSTRACT
This research aims to test and analyze the impact of the government's internal control system (SPIP), HR competency, motivation on the effectiveness of implementing the regional government information system (SIPD) with leadership support as a moderating variable in the Medan City Regional Government OPD. The population consists of 26 OPD with respondents consisting of 3 people for each OPD totaling 78 people. This research uses a quantitative approach model. The data analysis technique is a Structural Equation Model (SEM) approach based on Partial Least Square (PLS). The results show that the government's internal control system (SPIP), human resource capabilities and motivation have an impact on the effectiveness of implementing the regional government information system (SIPD). Leadership support as a moderating variable can moderate the relationship between the government's internal control system (SPIP), HR capabilities, and motivation on the effectiveness of implementing SIPD in the Medan City Government OPD.
Keywords : HR Competency, Leadership Support, Motivation, SIPD, SPIP

INTRODUCTION

Regional governments in Indonesia use a variety of accounting information systems, according to data from the Ministry of Finance. SIMDA developed by BPKP is the information system that is utilized by the majority of regional governments as many as 353 or 65 percent of the total number of 542 Governments. The excess 92 (17%) utilize SIPKD and 97 (19%) utilize other information systems. One of the challenges in consolidating local government financial reports throughout in Indonesia (Kementerian Keuangan RI, 2018). SIPD an innovation introduced by Kemendagri with Regulation Permendagri No. 70 of 2019. The goal is to combine all aspect information systems into a single fully integrated system. SIPD functions as a public accountability media that provides transparency of information regarding public trust in evaluating government performance, development programs and development achievements (Fahzura, 2022). SIPD also functions as a network for collecting data in an integrated, real-time and online manner at the center and regions using information technology, as support in planning programs and activities as well as evaluating regional development rationally, effectively and efficiently. This system can also be used to support the integration of data utilization related to development progress in each government agency (Rhandu Inzany1, 2022).

The Medan city government is a district that has implemented SIPD. Kemendagri mandates the use of the SIPD application by all OPDs at the beginning of 2021. One of the indicators of system quality effectiveness is accessibility. Accessibility is measuring the extent to which the system and the information it produces can be accessed easily. In reality, there are obstacles faced by the Medan City Government OPD, such as server down, slow network, application errors due to delayed budget shifts resulting in obstacles to planning preparation, budget management, regional financial management and complaints about slow uploads. In its implementation, many obstacles or challenges occurred, especially experienced by local governments. SIPD operations have not run perfectly so that several technical obstacles have resulted in a number of local government activities not being able to run well. For example, a number of regions experienced delays in budget disbursement except for civil servant salaries due to technical problems in SIPD (portal.pemkomedan.go.id). The definition of SIPD is a development of a collection of systems consisting of hardware and software as well as implementing staff that work in a sequential process and together support each other in processing data to produce a product in the form of information (Nasution & M.Si, 2021). By optimizing SPIP, it is hoped that internal control will become more effective so that it can mediate in overcoming the problem of low quality financial information (Syarifudin, 2014). The Medan city government has implemented SIPD but there are still weaknesses in the government internal control system (SPIP), where the weakness of the government internal control system (SPIP) in Medan City occurs because the regional government budget team does not comply with provisions regarding the allocation of regional expenditure activities in accordance with the budget items (Arbaini, 2023).

The next factor that can influence the effectiveness of SIPD implementation is HR competency. Adequate competency of the apparatus (HR) in terms of quantity and quality will increase the value of information in local government financial reporting (Adha Inapty & Martiningsih, 2016). Human resources are the most important because they play a role in synergizing and mobilizing other resources to achieve organizational goals. Even though humans are the main factor in the running of an organization, an organization cannot be separated from various factors that influence the level of success of an organization, one of which is employee work factors (Syamsidar et al., 2021). A phenomenon that often occurs in a company regarding HR competency is that there are still some employees who have low competency such as knowledge, skills, abilities and attitudes appropriate to their position level. The high competence possessed by the employee concerned is able to carry out the tasks given to him, because the success of an organization is influenced by the human resources within the organization. The SIPD application can be accessed by employees consisting of: BUD, Kuasa BUD, Bend. Penerimaan, Bend. Pengeluaran, Bend. Khusus, Bend. Pengeluaran Pembantu, accounting SKPD, accounting SKPKD, KPA, PPK SKPD, PPK Unit SKPD dan PPTK. Motivation is the provision of driving force that creates enthusiasm for someone's work so that they want to work together, work effectively, and integrate with all their efforts to achieve satisfaction (Syalimono Siahaan, 2019). Motivation greatly influences employee performance. Because in general employees will have high work productivity if the company supports the implementation of their duties (Hasica et al., 2023). A phenomenon that often occurs in motivation is that there are leaders who do not work together with their subordinates and do not see the problems that exist in the company and its workers. Medan City Government SIPD users are expected to be motivated so they are able to follow changes in the information system and leaders will be able to motivate SIPD users to be involved in the transition from SIMDA to SIPD. Leadership support as a contribution to the progress of tasks and company sustainability. Leaders have the obligation to coordinate and assess the presentations of their subordinates. Leadership plays an important role in terms of productivity, the economy and the sustainability of the government's approach. They can encourage or try to discourage OPD employees from utilizing SIPD. It is hoped that the support from the OPD leadership to the Medan City Government can encourage and assist in resolving obstacles to implementing the SIMDA transition to SIPD.

METHOD

The type of research carried out was a quantitative approach using associative methods. The population in this study was 26 Medan City Government OPDs, while the sample used consisted of 78 respondents as SIPD users. The variables used are leadership support as a moderating variable (Z), effectiveness of SIPD implementation (Y), government internal control system (X1), HR competency (X2), and motivation (X3). Data through questionnaires and the results were processed, tested and analyzed using SEM-PLS.

SIPD implementation effectiveness questionnaire

No	Pernyataan Efektivitas Penerapan SIPD (Y)	Sangat Baik	Baik	Kurang Baik	Tidak Baik	Sangat Tidak Baik
	Integrasi (Integration)	5	4	3	2	1
1	SIPD memfasilitasi kombinasi yang harmonis antara hardware, software, database, prosedur pengoperasian data, dan jaringan internet yang digunakan serta menghasilkan informasi akuntansi yang sesuai dengan kebutuhan					
2	Ruang lingkup SIPD terdiri atas informasi pembangunan daerah, informasi keuangan daerah, dan informasi pemerintah daerah lainnya dimana data dapat digabung, integrasi, diolah, digunakan sesuai dengan yang dibutuhkan					
3	SIPD dapat menghasilkan data yang akurat, terpadu, dapat dipertanggungjawabkan,dapat dikoordinasikan antar OPD Pemerintah Kota Medan dan terintegrasi dengan Kemendagri					
	Fleksibilitas (Flexibility)					
4	SIPD dapat digunakan pada seluruh OPD Pemerintah Kota Medan					
5	SIPD memiliki fitur/menu yang mudah digunakan, lengkap, dan disesuaikan dengan kebutuhan OPD					
6	SIPD dapat menyesuaikan terhadap dinamisasi dan perubahan kebijakan /peraturan pemerintah					
7	SIPD menghasilkan informasi yang jelas,dapat dipercaya,update, dan akurat dengan tingkat kesalahan yang minimal sehingga dapat membantu keberhasilan pelaksanaan tugas/pekerjaaan					
	Aksesibilitas (Accessibility)					
8	SIPD dapat diakses dengan mudah (tidak ada kendala) sehingga dapat menghasilkan informasi yang diperlukan tepat waktu					
9	SIPD mudah diakses dimana saja (di dalam maupun di luar kantor) sehingga dapat menghasilkan informasi sesuai kebutuhan untuk membantu keberhasilan pelaksanaam tugas/pekerjaaan					
10	SIPD handal (beroperasi secara stabil, tidak mudah error dan minim gangguan)					
	Formalisasi (Formalization)					
11	SIPD melindungi informasi dan data sehingga mengakses data sesuai dengan jenis dan level otorisasi yang dimiliki					
12	SIPD aman konektivitas dan perlindungan dari pencurian data					
13	SIPD memberikan kemudahan untuk berkomunikasi dengan user, admin, dan pengelola sistem					
14	SIPD memiliki instruksi atau petunjuk yang jelas dalam pengoperasian data dan mengatasi perbedaan dengan efisien dan dapat mengklarifikasi masalah-masalah terkait pelaporan keuangan					
	Kekayaan media (Media richness)					
15	Interaksi dengan SIPD jelas, dapat dimengerti, dan memiliki kemampuan untuk navigasi (mudah menemukan menu-menu)					
16	SIPD memiliki tampilan yang aktraktif, menarik, dan tata menu yang tepat dalam penggunaannya					
17	User dapat mudah menemukan informasi yang dicari, teks dalam SIPD dapat dibaca dan gambar/tabel dapat dilihat dengan jelas					

SPIP questionnaire

No	Pernyataan Sistem Pengendalian Intern Pemerintah (X1)	Sangat Baik	Baik	Kurang Baik	Tidak Baik	Sangat Tidak Baik
		5	4	3	2	1
	Lingkungan pengendalian					
1	Adanya keterpaduan dalam pelaporan, fungsi akuntansi, klasifikasi, kodefikasi, nomenklatur rekening dan keandalan laporan keuangan yang disajikan dalam SIPD					
2	Pemerintah Daerah memiliki standar operasional dan prosedur, baik dalam menjalankan fungsi pemerintah daerah maupun operasional sehari-hari					
3	Pemerintah Daerah memiliki ketentuan yang jelas mengenai sanksi atas pelanggaran terhadap kebijakan dan prosedur yang ada					
	Penilaian resiko					
4	Pemerintah daerah melakukan identifikasi risiko (ancaman timbulnya kerugian/fraud, probabilitas timbulnya kerugian, ketidakpastian, dan penyimpangan aktual dari yang diharapkan					
5	Ada upaya untuk mengatasi dan meminimalisasi risiko (ancaman timbulnya kerugian/fraud, probabilitas timbulnya kerugian, ketidakpastian, dan penyimpangan aktual dari yang diharapkan					
	Pengendalian aktivitas					
6	Terdapat pemisahan tugas dan tanggung jawab dalam otorisasi penerapan SIPD					
7	Transaksi yang diakui dientry dalam SIPD hanya transaksi yang sesuai ketentuan pengelolaan keuangan daerah dan Standar Akuntansi Pemerintah					
8	Penerapan SIPD mempermudah dalam penyusunan laporan keuangan/perencanaan sehingga tidak menimbulkan penurunan kualitas LKPD					
	Informasi dan Komunikasi					
9	Terdapat saluran komunikasi user dalam penerapan SIPD pada Pemerintah Kota Medan dan Kemendagri selaku leading Sector SIPD					
10	Terdapat saluran komunikasi bagi setiap orang untuk melaporkan adanya penyimpangan/fraud					
	Pemantauan					
11	Pemerintah daerah memiliki unit kerja yang melakukan pemantauan atas pelaksanaan seluruh kegiatan					
12	Data yang dicatat dalam SIPD telah dibandingkan secara periodik dengan fisiknya					

HR competency questionnaire

No	Pernyataan Kompetensi SDM (X2)	Sangat Baik	Baik	Kurang Baik	Tidak Baik	Sangat Tidak Baik
		5	4	3	2	1
	Pengetahuan					
1	Dalam melaksanakan pekerjaan,saya didukung oleh pengetahuan atau latar belakang pendidikan yang relevan					
2	Saya memahami ruang lingkup SIPD terdiri atas informasi pembangunan daerah, informasi keuangan daerah, dan informasi pemerintah daerah lainnya atau siklus akuntansi/perencanaan dengan baik					
	Pengalaman					
3	Saya memiliki pengalaman dalam menggunakan SIPD untuk menyelesaikan tugas sesuai standar waktu yang telah ditentukan					
4	Saya pernah mengikuti Sosialisasi SIPD/diklat/pelatihan pengelolaan keuangan daerah/ perencanaan					
	Ketrampilan					
5	Saya memiliki keterampilan secara konseptual dan mampu mengaplikasikan SIPD dalam pekerjaan saya					
6	Saya mampu mengoperasikan SIPD sesuai peraturan yang sudah ditentukan oleh pemerintah					
	Sikap					
7	Saya mampu menjalin komunikasi yang baik dengan pegawai dalam kantor atau antar OPD Pemerintah Kota Medan					
8	Saya memiliki sikap yang optimis dalam menyelesaikan suatu pekerjaaan dan dalam bekerja selalu mematuhi aturan dan norma yang berlaku					

Motivation Questionnaire

No	Pernyataan Motivasi Kerja (X3)	Sangat Memadai	Memadai	Kurang Memadai	Tidak Memadai	Sangat Tidak Memadai
		5	4	3	2	1
	Gaji/Bonus					
1	Saya mendapakan tambahan penghasilan pegawai / insentif sesuai dengan tanggung jawab/beban pekerjaan/prestasi kerja/kehadiran/ bobot kinerja sehingga saya bersemangat untuk bekerja lebih baik					
2	Saya mendapatkan bonus/tambahan/uang lelah dengan standar yang ditetapkan ketika saya lembur atau pekerjaan melebihi dalam jam pekerjaan yang sudah ditentukan sehingga saya bersemangat untuk bekerja lebih baik					
	Jaminan Kesehatan/Promosi					
3	Ada kesempatan untuk dipromosikan sesuai pendidikan, potensi,pengalaman, kontribusi dan prestasi kerja					
4	Mendapatkan informasi secara terbuka terhadap pengembangan kompetensi SDM seperti sosialisasi SIPD/diklat/pelatihan pengelolaan keuangan daerah/perencanaan					

Leadership support questionnaire

No	Pernyataan Dukungan Pimpinan (Z)	Sangat Baik	Baik	Kurang Baik	Tidak Baik	Sangat Tidak Baik
		5	4	3	2	1
	Memberi kesempatan dan dorongan mengikuti pelatihan					
1	Saya merasa memiliki kesempatan untuk mengikuti sosialisasi SIPD/diklat/pelatihan pengelolaan keuangan daerah/perencanaan					
2.	Saya mendapat dukungan atasan untuk mengikuti sosialisasi SIPD/diklat/pelatihan pengelolaan keuangan daerah/perencanaan					
	Mendorong partisipasi dalam pelatihan, inovasi, dan akuisisi pengetahuan					
3	Dukungan Atasan untuk mendorong saya untuk mempraktekkan pengetahuan yang saya dapat dalam sosialisasi SIPD/diklat/pelatihan pengelolaan keuangan daerah/perencanaan					
4	Dukungan Atasan mendukung untuk saya memberikan inovasi berdasarkan pengetahuan yang saya dapat dalam sosialisasi SIPD/diklat/pelatihan pengelolaan keuangan daerah/perencanaan					
	Memberikan pengakuan kepada pegawai yang terlibat dalam kegiatan					
5	Dukungan Atasan saya memberikan pandangan positif/pujian atas peningkatan kualitas kerja saya setelah mengikuti dalam sosialisasi SIPD/diklat/pelatihan pengelolaan keuangan daerah/perencanaan					
6	Dukungan Atasan memberdayagunakan/mengembangkan potensi untuk peningkatan kualitas kerja setelah mengikuti dalam sosialisasi SIPD/diklat/pelatihanpengelolaan keuangan daerah/perencanaan					

The values on a Likert scale consisting of 5 answer choices are: value 1 for very bad; very inadequate, score 2 for not good; inadequate, score 3 for poor; inadequate, score 4 for good; adequate and a score of 5 for very good; very adequate.

RESULTS

Outer model analysis, consisting of : Validity test analysis, through convergent validity:

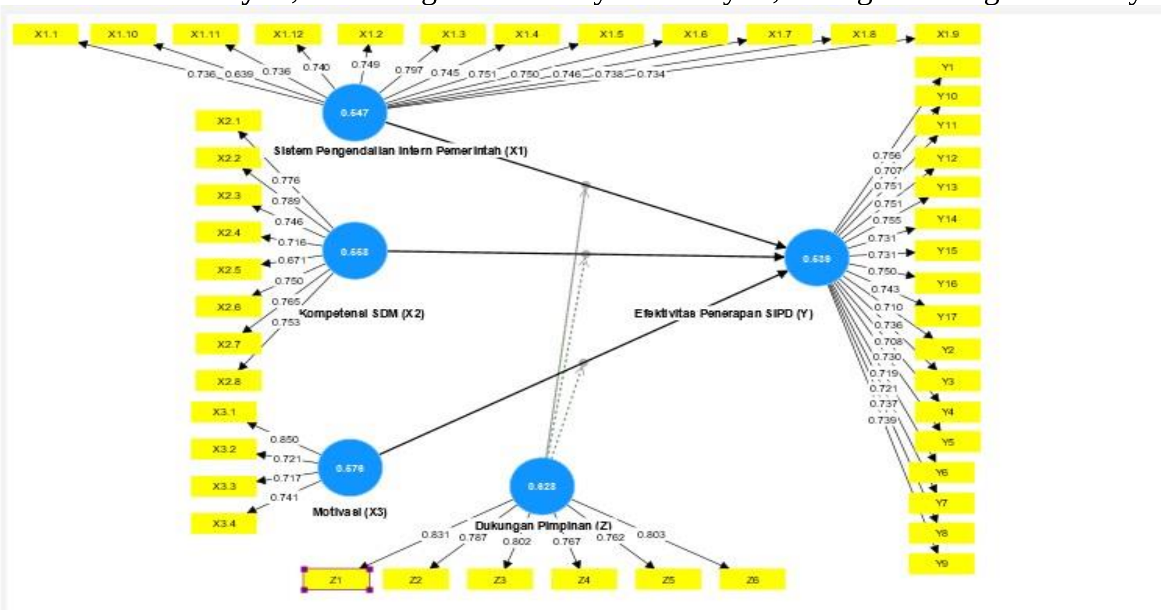

Figure 1. *Convergent Validity Model I*

Based on the outer loading validity test in Figure 1 there are still questions (X1.10 and X25) with values below 0.7 so must be excluded and given retesting.

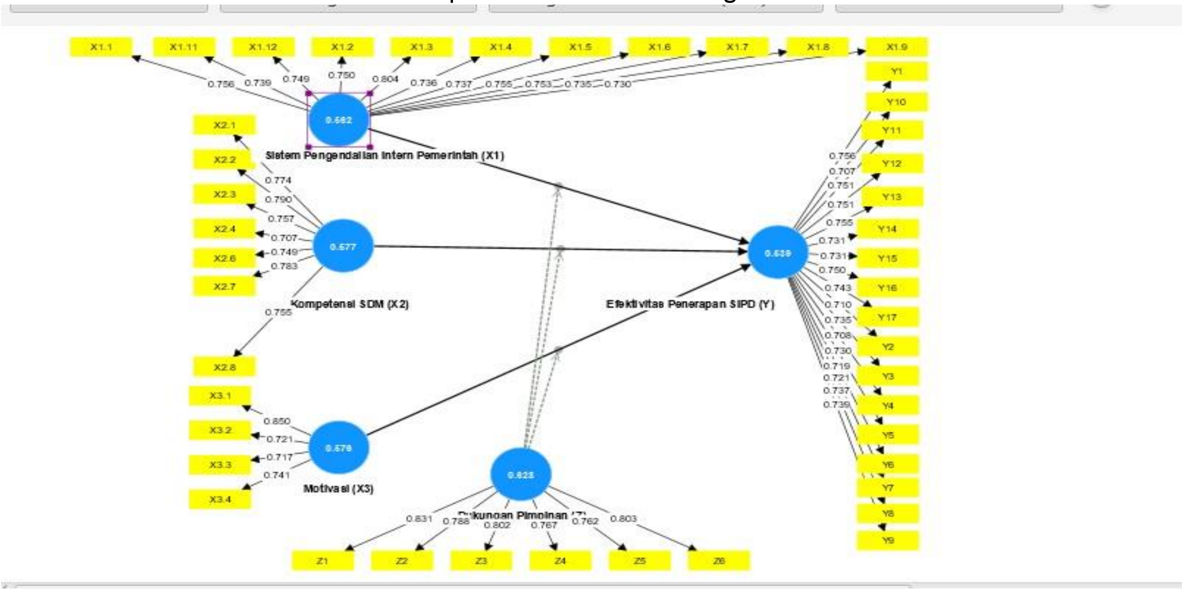

Figure 2. *Convergent Validity Model II*

The outer loading of the final model in Figure 2, all outer loading values are >0.7 and this implies that these values have met the validity requirements so it can be concluded that the variables and indicators used in this research are valid. Average variant extracted (AVE) for a good model, the Average variant extracted (AVE) value for each indicator is required to be > 0.5 (Ghozali, 2017).

Reliability test analysis, using composite reliability and cronbach's alpha

Composite reliability, a variable can be declared to meet composite reliability if it is > 0.6 and this is part of the test used to determine the composite reliability value .Cronbach's alpha, testing reliability with composite reliability can be strengthened by utilizing the Cronbach's alpha value. If the Cronbach's alpha value of a variable is > 0.7 then it is considered reliable.

***Table 1** Average variant extracted, Composite reliability, dan Cronbach's alpha*

Variabel	Average Variant Extracted (AVE)	Composite reliability	Cronbach's Alpha
SPIP (X1)	0.562	0.923	0.922
HR competency (X2)	0.577	0.883	0.878
Motivation (X3)	0.576	0.778	0.754
SIPD implementation effectiveness (Y)	0.539	0.948	0.947
Leadership support (Z)	0.628	0.882	0.881

Source: *Author's compilation (2024)*

Inner Model Analysis

Consisting of : The coefficient of determination test (R-Square), for endogenous latent variables of 0.75 indicates a substantial (good) model; a coefficient of 0.50 indicates the model is moderate; and a coefficient of 0.25 indicates that the model is weak (bad).

Table 2 *R-Square Results*

Model	R Square	R Adjusted
SIPD implementation effectiveness (Y)	0.728	0.695

Source: *Author's compilation (2024)*

F-Square test, according to Juliandi (2018), an F-Square value of 0.02 indicates a small (weak) influence, an F-Square value of 0.15 indicates a moderate (medium) influence, and an F-Square value of 0.35 indicates a large (strong) influence. the influence of exogenous variables on endogenous variables.

Table 3 *F-Square Results*

Variabel	F-Square	Effect
SPIP -> SIPD implementation effectiveness	0.276	medium
SPIP -> The effectiveness of SIPD implementation is moderated by leadership support	0.037	weak
HR Competency -> SIPD implementation effectiveness	0.210	medium
HR Competency -> The effectiveness of SIPD implementation is moderated by leadership support	0.061	weak
Motivation -> SIPD implementation effectivenes	0.193	medium
Motivation -> The effectiveness of SIPD implementation is moderated by leadership support	0.064	weak

Source: *Author's compilation (2024)*

Hypothesis test

Table 4 *Results of Hypothesis Testing Effects Between Variables (Path Coefficient)*

Model	Original Sampel (O)	Sample Mean	Standart Deviation (STDEV)	T Statistics (|O/STERR|)	P Values
X1 -> Y	0.422	0.367	0.122	3.474	0.001
X2 -> Y	0.405	0.358	0.161	2.519	0.012
X3 -> Y	0.401	0.443	0.101	3.981	0.000
X1 -> Y moderated Z	0.336	0.299	0.122	2.749	0.006
X2 -> Y moderated Z	0.484	0.422	0.171	2.826	0.005
X3 -> Y moderated Z	0.424	0.464	0.102	4.162	0.000

Source: *Author's compilation (2024)*

DISCUSSION

The influence of SPIP on the effectiveness of SIPD implementation

The results of this research indicate that the effectiveness of SIPD implementation is influenced by government internal control system variables. In this case, it can be seen that the P value is 0.001 < 0.05 which supports the statement that the government internal control system (SPIP) variable influences the effectiveness of SIPD implementation. The control environment indicator with the statement that the regional government has clear provisions regarding sanctions for violations of existing policies and procedures is based on the largest cross loading value of 0.804. On the other hand, the information and communication indicator has the lowest cross loading value of 0.730. The results of this research are also strengthened from previous research conducted by (Josvidar, 2019) that showing the Government's Internal Control System, namely the control environment, risk assessment, control activities, information and communication, monitoring together can have a significant impact on the effectiveness of the financial SIMDA of the Sigi Regency Government. Likewise with(Eka Nurmala Sari, 2016) which shows that the government's internal control system has a positive effect on the success of implementing the accounting information system.

The influence of HR competency on the effectiveness of SIPD implementation

The results of this research indicate that the effectiveness of SIPD implementation is influenced by HR competency variables. In this case, it can be seen that the P value is 0.012 < 0.05 which supports the statement that the HR competency variable influences the effectiveness of SIPD implementation**.** The knowledge indicator with the statement I understand the scope of SIPD which consists of regional development information, regional financial information, and other regional government information or the accounting/planning cycle well has the highest cross loading value, namely 0.790. Meanwhile, the statement that I have participated in SIPD socialization/education and training/regional financial management/planning training has the smallest cross loading value of 0.707 on the experience indicator. The results of this research are also supported by (Ni Komang Suryaningsih, 2020) which shows that the village government apparatus competency variable (X1) has a positive and significant effect on the effectiveness of implementing Siskeudes, the user participation variable (X2) has a positive and significant effect on the effectiveness of implementing Siskeudes, the usability system variable (X3) has a positive and significant effect on the effectiveness of implementing Siskeudes. Research by(Mustika Sari et al., 2017) also found that the competency of accounting employees has a good and significant impact on the effectiveness of using AIS.

The influence of motivation on the effectiveness of SIPD implementation

The results of this study indicate that the effectiveness of implementing SIPD is influenced by motivational variables. In this case, it can be seen that the P value is 0.000 < 0.05 which supports the statement that motivation variables influence the effectiveness of SIPD The salary/bonus indicator with the statement that I get additional employee income/incentives in accordance with the responsibilities/work load/work achievement/attendance/performance weight so that I am enthusiastic to work better has the largest cross loading value of 0.850. On the other hand, the health insurance/promotion indicator which states that there are promotion opportunities based on education, potential, experience, contribution and work performance has the lowest cross loading value of 0.717.

Leadership Support (Z) moderates the influence of the Government Internal Control System (SPIP) (X1) on the Effectiveness of SIPD Implementation (Y)

With a P value of 0.006 < 0.05, it can be concluded that leadership support moderates the government's internal control system on the effectiveness of SIPD implementation. Leadership is something that greatly influences the condition and smoothness of organizational activities. Leaders have their own leadership styles in making rules and giving direction to their subordinates. Leadership is the ability that a person has to influence employees to work to achieve goals and targets. Management includes leadership, but also includes other functions such as planning, organizing and monitoring which are ways for SPIP to run effectively in efforts to successfully implemention of SIPD.

Leadership Support (Z) moderates the influence of HR Competency (X2) on the Effectiveness of SIPD Implementation (Y)

With a P value of 0.005 < 0.05, it can be concluded that leadership support moderates HR competency on the effectiveness of SIPD implementation. SIPD user who has high skills and is competent can find out the shortcomings and weaknesses of SIPD and then compare the way SIMDA works with SIPD. By knowing the weaknesses and strengths of the system and with the support of good leadership make SIPD implementation more efficient. According to research (Dahrani, 2021) which states that human resource variables directly have a significant influence on professionalism so that the realization of professionalism will have an impact on improving service quality and increasing capacity and accountability for professional performance. SIPD User who have good performance in the financial sector for SIPD administration can prepare financial reports according to SAP through SIPD.

Leadership Support (Z) moderates the influence of motivation (X3) on the Effectiveness of SIPD Implementation (Y

With a P value of 0.000 <0.05, it can be concluded that leadership support moderates motivation for the effectiveness of SIPD implementation. The leader's role is in stimulating employees to produce new ideas, which provides opportunities for employees to express opinions, gives them the opportunity to solve problems within a limited scope, rewards them for employee performance results, and provides full support in the form of knowledge development. The leader's role is in providing attention, career development, listening to employee complaints where communicating with subordinates, paying attention and listening to employee complaints, developing competence, and providing balanced tasks, providing good facilities and infrastructure and carrying out dialogue between superiors and subordinates by focusing on the effectiveness of SIPD.

CONCLUSION

Based on the discussion, conclusions can be drawn: SPIP, HR competency, motivation influences the effectiveness of implementing SIPD in the Medan City Government OPD and leadership suppprt can moderate SPIP, HR competency and motivation on the effectiveness of implementing SIPD in the Medan City Government OPD. Suggestions in this research are that obstacles are found in that SIPD is necessary to improve communication channels for SIPD users in the OPD of the Medan City Government with Kemendagri as the leading SIPD Sector so as to increase the effectiveness of SIPD implementation and future researchers are expected to add other independent variables that may have an influence on the effectiveness of SIPD implementation

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