

# **PENERAPAN SISTEM INFORMASI PEMERINTAH DAERAH (SIPD) DALAM MEWUJUDKAN AKUNTABILITAS KEUANGAN DAERAH (Studi Pada Kantor Camat Sukasada)**

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## **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis penerapan Sistem Informasi Pemerintah Daerah (SIPD) dan dampaknya terhadap akuntabilitas keuangan daerah di Kantor Camat Sukasada, Kabupaten Buleleng. Penelitian ini menggunakan pendekatan kualitatif dengan studi kasus pada Kantor Camat Sukasada. Pengumpulan data dilakukan melalui observasi, wawancara, dan dokumentasi. Sebelum penerapan SIPD, proses perencanaan keuangan, penatausahaan, dan pelaporan keuangan di Kantor Camat Sukasada masih menggunakan aplikasi yang berbeda-beda, sehingga rentan terhadap kesalahan. Dengan adanya SIPD, proses tersebut telah terintegrasi dalam satu sistem, memudahkan akses informasi bagi pimpinan dan meningkatkan akuntabilitas pelaporan keuangan. Hasil penelitian menunjukkan bahwa pelaksanaan SIPD di Kantor Camat Sukasada telah berjalan dengan baik, meskipun masih terdapat beberapa kendala. Faktor-faktor yang mendukung implementasi SIPD antara lain komitmen pimpinan, sumber daya manusia yang kompeten, dan dukungan infrastruktur teknologi informasi. Sedangkan faktor penghambatnya adalah masih adanya resistensi pegawai terhadap perubahan dan keterbatasan anggaran. Penerapan SIPD telah memberikan dampak positif terhadap akuntabilitas keuangan daerah di Kantor Camat Sukasada. Proses pelaporan keuangan menjadi lebih efisien, cepat, dan akurat. Pengawasan keuangan juga semakin mudah dilakukan karena setiap transaksi tercatat dalam sistem. Hal ini meningkatkan transparansi dan kepercayaan publik terhadap pengelolaan keuangan daerah. Hasil penelitian ini diharapkan dapat memberikan kontribusi teoritis dan praktis bagi pemerintah daerah dalam mengoptimalkan pemanfaatan SIPD untuk mewujudkan akuntabilitas keuangan daerah.

**Kata Kunci:** Sistem Informasi Pemerintah Daerah (SIPD), Akuntabilitas Keuangan Daerah, Kantor Camat Sukasada

# IMPLEMENTATION OF LOCAL GOVERNMENT INFORMATION SYSTEM (SIPD) IN REALIZING REGIONAL FINANCIAL ACCOUNTABILITY (Study at Sukasada Sub-district Office)

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## ABSTRACT

*This research aims to analyze the implementation of the Regional Government Information System (SIPD) and its impact on regional financial accountability at the Sukasada District Office, Buleleng Regency. This research uses a qualitative approach with a case study at the Sukasada District Office. Data collection was carried out through observation, interviews, and documentation. Before the implementation of SIPD, the financial planning, administration, and reporting processes at the Sukasada District Office were still using different applications, making them vulnerable to errors. With the SIPD, this process has been integrated into a single system, making it easier for the leadership to access information and improving the accountability of financial reporting. The research results show that the implementation of SIPD at the Sukasada District Office has been running well, although there are still some constraints. The factors supporting the implementation of SIPD include the commitment of the leadership, competent human resources, and the support of information technology infrastructure. Meanwhile, the inhibiting factors are the still-existing employee resistance to change and limited budgets. The implementation of SIPD has had a positive impact on the regional financial accountability at the Sukasada District Office. The financial reporting process has become more efficient, faster, and more accurate. Financial supervision has also become easier to carry out because every transaction is recorded in the system. This has increased transparency and public trust in the management of regional finances. The results of this study are expected to provide theoretical and practical contributions to local governments in optimizing the use of SIPD to realize regional financial accountability.*

**Keywords:** Regional Government Information System (SIPD), Regional Financial Accountability, Sukasada District Office