

**PENGARUH PENERAPAN SISTEM INFORMASI PENGELOLAAN  
KEUANGAN DAERAH, KEAHLIAN PENGGUNA, DAN INTEGRITAS  
PEGAWAI TERHADAP KINERJA KARYAWAN  
(Studi Empiris Pada SKPD Kabupaten Buleleng)**

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**Abstrak**

Uji ini dilakukan dalam meneliti pengaruh penerapan SIPKD, keahlian pengguna dan integritas pegawai terhadap kinerja karyawan. Disini digunakan pendekatan kuantitatif. Populasinya ialah SKPD Kabupaten Buleleng. Pemilihan dari sampel ini dilaksanakan yaitu dengan cara purposive sampling. Kriteria pemilihan sampelnya yaitu ASN pada SKPD Kabupaten Buleleng dan karyawan bagian keuangan yang mengoperasikan sistem informasi pengelolaan keuangan daerah, sehingga didapat 4 responden yang meliputi bagian bendahara pengeluaran skpd, bendahara penerimaan, bendahara pengeluaran pembantu, bendahara umum daerah, sehingga totalnya 112 responden. Data dikumpulkan dengan kuesioner. Hasil penelitian menunjukkan bahwa penerapan SIKPD berpengaruh positif terhadap kinerja karyawan, keahlian pengguna berpengaruh positif terhadap kinerja karyawan, dan integritas pegawai berpengaruh positif dan signifikan terhadap kinerja karyawan.

**Kata Kunci:** penerapan sistem informasi pengelolaan keuangan daerah, keahlian pengguna, integritas pegawai, kinerja karyawan.

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***Abstract***

*This research was conducted to examine the effect of implementing a regional financial management information system, user expertise and employee integrity on employee performance. This study uses a quantitative approach. The population used in this study was SKPD Buleleng Regency. The selection of this sample is done by using purposive sampling. The sample selection criteria were civil servants in the SKPD of Buleleng Regency and employees of the finance division who operated the sistem informasi pengelolaan keuangan daerah. With some of these criteria, a sample of 28 SKPD was obtained, with 4 respondents each including the treasurer for spending SKPD, treasurer of revenue, treasurer of spending, regional general treasurer, so that the respondents of this study totaled 112 respondents. Data were collected by means of a questionnaire. The data were then analyzed by several analyzes including descriptive statistics, data quality testing, classical assumption tests and multiple regression analysis with the presentation of data assisted by the SPSS 20 program. The results showed that the application of regional financial management information systems has a positive effect on employee performance, user expertise has a positive effect on employee performance. employee performance and employee integrity have a positive and significant effect on employee performance.*

**Keywords:** *implementation of sistem informasi pengelolaan keuangan daerah, user expertise, employee integrity, employee performance.*