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Information systems utilization and financial reporting quality: evidence from an Indonesian local government

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ABSTRACT

Purpose: to examine the effects of the regional financial management information system (RFMIS) and the regional management information system for regional assets (RMISRA), both partially and simultaneously, on financial reporting quality (FRQ).
Method: this study employed a quantitative approach with an explanatory research design. The research was conducted at the department of public works and spatial planning of Bengkalis regency, Indonesia, involving 34 respondents selected through purposive sampling. Data were collected using structured questionnaires measured on a five-point Likert scale and analyzed using descriptive statistics, validity and reliability tests, classical assumption tests, and multiple linear regression analysis.
Findings: RFMIS has a positive but statistically insignificant effect on financial reporting quality, whereas RMISRA has a positive and statistically significant effect. Simultaneously, both information systems significantly influence financial reporting quality. These findings suggest that effective regional asset management information systems play an important role in improving the accuracy, completeness, and reliability of local government financial reporting.
Implications: the need to optimize information system utilization to improve financial reporting quality and accountability.
Originality: lies in examining the combined and individual effects of RFMIS and RMISRA on financial reporting quality within a local government institution.

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Introduction

Advances in information technology have fundamentally transformed public sector governance, particularly in financial management and accountability practices (P. A. Lestari, 2025). Globally, governments are increasingly required to improve

transparency, accountability, efficiency, and effectiveness in public financial management by adopting integrated information systems (Attiogbe et al., 2025). Financial information systems no longer function merely as administrative tools for recording transactions but have become strategic infrastructure for generating relevant, accurate, reliable, and timely financial information (Arifin et al., 2026). The quality of financial information produced by government institutions plays a crucial role in supporting decision-making, evaluating organizational performance, monitoring the utilization of public resources, and strengthening public trust in government institutions (Nurfadila, 2024). Therefore, the success of digital transformation in the public sector depends not only on the availability of technological infrastructure but also on how effectively information systems support financial management and reporting processes (Escobar et al., 2023; Kitsios et al., 2023).

In Indonesia, public financial management reform has encouraged the government to strengthen financial accountability through various regulatory frameworks, including Law No. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning State Treasury, and Government Regulation No. 71 of 2010 concerning government accounting standards (GAS). These regulations provide the foundation for transparent and accountable public financial management and reporting. government accounting standards require public sector financial statements to fulfill four qualitative characteristics: relevance, reliability, comparability, and understandability. In line with these requirements, local governments have increasingly adopted information technology through various financial management applications, including the regional financial management information system (RFMIS) and the regional management information system for regional assets (RMISRA). These systems are expected to integrate financial recording, processing, administration, and reporting activities, thereby improving the quality of financial information provided to stakeholders. Nevertheless, implementing information systems in local governments continues to face several challenges, particularly regarding system quality, human resource competencies, data integration, technological infrastructure, and the consistency of application use in financial reporting processes.

These challenges also apply to the Bengkalis regency government's financial management practices, particularly within the department of public works and spatial planning. As a local government agency responsible for infrastructure development and management, this institution has significant responsibilities for managing public budgets and regional assets tied to development programs and activities (Sumaryana et al., 2024). The complexity of financial transactions and the substantial resources under its management require information systems that generate accurate, consistent, and accountable financial data (Hasan & Fardous, 2022). Preliminary interviews with the head of the subdivision, Mr. H. Maliki, identified several problems in the financial reporting process. These include inadequate supervision of financial statement preparation, limited employee understanding of RFMIS and RMISRA operations, mismatches between employees' educational backgrounds and their assigned responsibilities, and delays in accessing and utilizing financial management applications. These conditions indicate a gap between the expected benefits of information technology utilization and its actual implementation at the organizational level. Such problems warrant further investigation because limitations in information system utilization may adversely affect the timeliness, accuracy, completeness, and consistency of financial information presented in government financial statements.

In regional financial management, RFMIS and RMISRA serve complementary functions, though they cover different information-management scopes. RFMIS supports regional financial transaction processing and information management, ranging from transaction recording to financial statement preparation. Effective use can improve data processing accuracy, speed up reporting, and reduce recording errors from non-standardized administrative processes (Periyasamy, 2025). Meanwhile, RMISRA supports the administration and management of regional government assets, including asset recording, inventory management, classification, and reporting. Information generated through this system is closely related to the presentation of fixed asset accounts and asset disclosures in local government financial statements. Consequently, financial reporting quality depends not only on the effectiveness of financial transaction management systems but also on the quality of information about assets owned and controlled by local governments. Integrating financial and asset information is therefore essential to ensuring that financial statements provide a complete, consistent, and accountable representation of the government's financial position (Oulasvirta, 2023).

Theoretically, the relationship between information system utilization and financial reporting quality can be explained through the information systems success model developed by Petter et al. (2013). This model explains that information system success is determined by six major dimensions: system quality, information quality, service quality, system use, user satisfaction, and net benefits. In local government financial management, system quality is reflected in application usability, reliability, flexibility, and accessibility. Information quality relates to the accuracy, completeness, relevance, and timeliness of generated data, while system use represents the extent to which applications are effectively utilized in organizational activities. From this perspective, the effective utilization of RFMIS and RMISRA, supported by adequate system and information quality, is expected to improve accounting processes and the quality of government financial reporting. Accordingly, the Petter et al. (2013) information systems success model provides a conceptual foundation for explaining how information technology utilization contributes to improving financial reporting quality in the public sector.

Previous studies have examined the relationship between information system implementation and local government financial reporting quality, although their empirical findings have not been entirely consistent. Defitri (2022) and Lotu (2022) found that RFMIS implementation influences the quality of local government financial statements. This finding is consistent with Runtuwene et al. (2017); Chairunnisa & Jamaluddin (2026) and Silaen et al. (2026), who reported that RMISRA implementation has a positive and significant effect on local government financial reporting quality. Similarly, Arta et al. (2024) and Supangat et al. (2026) identified an influence of RFMIS implementation on the quality of government financial statements. Other studies, including those conducted by Azzindani et al. (2019) and Denada et al. (2024), also demonstrated the relevance of information system implementation in supporting the quality of local government financial reporting. However, contrasting findings were reported by Dadut & Retnani (2021), who found that RFMIS implementation did not significantly influence financial reporting quality among local government agencies in Surabaya. These differences suggest that the contribution of information systems to financial reporting quality is not uniform and may depend on organizational characteristics, human resource readiness, the quality of technological infrastructure, and the effectiveness of system implementation within individual government institutions.

Although research on government financial information systems has developed considerably, several research opportunities remain unexplored. Previous studies have generally examined regional financial information systems or incorporated them with other organizational factors, such as human resource competencies, government accounting standards, and internal control systems. K. Lestari & Yadiati (2022), for example, examined the influence of regional financial management information systems and fixed asset management on the quality of local government financial statements in West Java. Nevertheless, further investigation into RFMIS and RMISRA as two distinct information systems with complementary functions within a single local government agency remains relevant. Furthermore, inconsistent findings on RFMIS's influence on financial reporting quality highlight the need for additional empirical evidence from different organizational and institutional environments. Therefore, this study's novelty lies in its simultaneous, partial examination of RFMIS and RMISRA utilization in explaining financial reporting quality within a local government agency characterized by infrastructure-related budget and asset management activities. This study also provides contextual empirical evidence from the department of public works and spatial planning of Bengkalis regency. Accordingly, this study is expected to extend the understanding of how financial management information systems and asset management information systems jointly contribute to public sector financial reporting quality.

Based on the identified phenomena and research gaps, this study aims to examine the effect of the regional financial management information system (RFMIS) and regional assets (RMISRA) on financial reporting quality, and to analyze the simultaneous influence of both information systems on financial reporting quality at the department of public works and spatial planning of Bengkalis regency. This research matters because the quality of local government financial statements serves not only as an indicator of effective financial administration but also as an accountability instrument for the use of public resources. In organizations responsible for managing infrastructure development budgets and regional assets, inaccurate transaction recording and inconsistent asset information may affect the fair presentation of financial positions and the accountability of budget management. Therefore, evaluating the effectiveness of RFMIS and RMISRA utilization is necessary to determine the extent to which these systems support the provision of high-quality financial information and provide an empirical basis for improving regional financial governance.

This study is expected to make both theoretical and practical contributions to public sector accounting and government information systems research. Theoretically, this study is expected to extend the application of the Petter et al. (2013) information systems success model to explain the relationship between financial information system utilization, asset management information system utilization, and financial reporting quality within local government organizations. It also seeks to enrich the empirical literature concerning the roles of information systems with different characteristics and functions in supporting public sector financial reporting processes. From a practical perspective, the findings are expected to provide valuable insights for the Bengkalis regency government, particularly the department of public works and spatial planning, in evaluating and improving the effectiveness of RFMIS and RMISRA utilization through strengthening human resource competencies, enhancing supervisory mechanisms, optimizing information technology infrastructure, and improving coordination in regional financial and asset data management. Furthermore, the findings may serve as a reference for other local governments in formulating information system development policies to strengthen transparency, accountability, and financial reporting quality.

Based on the Petter et al. (2013) information systems success model, information system quality and the quality of generated information are key determinants of the organizational benefits derived from system use. Effective RFMIS implementation enables financial transaction management processes to be conducted more systematically, accurately, and promptly, potentially improving the quality of local government financial statements (Dewi et al., 2026). Therefore, more effective RFMIS utilization is expected to improve the quality of financial information produced. Furthermore, SIMDA BMD supports accurate regional asset recording, classification, inventory management, and reporting. Accurate and integrated asset information can improve the completeness and reliability of asset presentation in government financial statements. Consequently, combining RFMIS and RMISRA is expected to strengthen regional financial management and reporting processes. Based on these theoretical arguments and previous empirical findings, the following hypotheses are proposed:
H1: The regional financial management information system (RFMIS) positively affects financial reporting quality (FRQ).
H2: The regional management information system for regional assets (RMISRA) positively affects financial reporting quality (FRQ).

Method

This study used a quantitative approach with an explanatory design to examine the effects of the regional financial management information system (RFMIS) and the regional management information system for regional assets (RMISRA) on financial reporting quality (FRQ). The quantitative approach was selected because the study aims to test the relationships between independent and dependent variables using statistical procedures. The research was conducted at the department of public works and spatial planning of Bengkalis regency, Indonesia, in 2022. The research process included research preparation, questionnaire development, data collection, statistical analysis, and report preparation.

The population consisted of 233 employees in the department of public works and spatial planning of Bengkalis regency, comprising 73 government employees, 123 honorary employees, 17 cleaning personnel, 2 accounting personnel, and 18 security personnel. The sample was selected using a purposive sampling technique based on specific criteria relevant to the research objectives. Respondents were selected from personnel directly involved in financial management, financial reporting, asset administration, and the operation of information systems within the institution. Based on these criteria, 34 respondents were included in the study. The sample consisted of one department head, six division heads, one general treasurer, six assistant expenditure treasurers, one revenue treasurer, two accounting personnel, one asset custodian, one asset administrator, and 15 financial staff members. This selection was intended to ensure respondents had relevant knowledge and practical experience using RFMIS and RMISRA for financial management and reporting activities.

This study primarily utilized primary data obtained directly from respondents through structured questionnaires. The questionnaire was designed to measure respondents' perceptions regarding the utilization of RFMIS, the utilization of RMISRA, and financial reporting quality. The study used a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). In addition to questionnaires, the study used documentation to obtain supporting information, including the organization's structure and relevant financial reporting documents. A literature review was also conducted by examining relevant academic journals, books, regulations, and previous empirical

studies to establish the theoretical foundation and support the development of the research hypotheses.

The study consisted of two independent variables and one dependent variable. The independent variables were RFMIS (X1) and RMISRA (X2), while the dependent variable was financial reporting quality (FRQ) (Y). RFMIS was measured using indicators related to system quality, information quality, service quality, system use, user satisfaction, and net benefits, based on the information systems success model developed by Petter et al. (2013). RMISRA was assessed through indicators covering hardware, software, human resources, procedures, databases, and telecommunications network technology. Meanwhile, financial reporting quality was measured using four qualitative characteristics established under government accounting standards, namely relevance, reliability, comparability, and understandability. All variables were measured using questionnaire items developed from the respective conceptual and operational definitions.

The collected data were analyzed using statistical procedures with the assistance of statistical software. The analysis consisted of descriptive statistics, instrument testing, classical assumption testing, multiple linear regression analysis, and hypothesis testing. Descriptive statistics were used to summarize respondent characteristics and the distribution of research variables through minimum, maximum, mean, and standard deviation values. Instrument testing involved validity and reliability assessments. Validity was evaluated using item-total correlation, while reliability was assessed using Cronbach's Alpha, with a minimum acceptable threshold of 0.70. Classical assumption testing included normality, multicollinearity, and heteroscedasticity tests to assess the regression model's suitability.

Multiple linear regression analysis was employed to examine the partial and simultaneous effects of RFMIS and RMISRA on financial reporting quality. The regression model was formulated as follows:

$$FRQ = \alpha + \beta1RFMIS + \beta2RMISRA + \varepsilon$$

Where:
FRQ = financial reporting quality.
α = constant.
$\beta1$ = regression coefficient of RFMIS.
$\beta2$ = regression coefficient of RMISRA.
RFMIS = regional financial management information system.
RMISRA = regional management information system for regional assets.
ε = error term.

Hypothesis testing was conducted using the t-test to determine the partial effects of each independent variable and the F-test to examine their simultaneous effects on financial reporting quality. Statistical significance was assessed at the 5% significance level ($p<0.05$). Furthermore, the coefficient of determination (adjusted r-squared) was used to evaluate the explanatory power of the independent variables in accounting for variations in financial reporting quality.

Results and discussion

Respondents' demographic characteristics

Respondents' demographic characteristics provide an overview of the profiles of individuals participating in this study. These characteristics help explain respondents' backgrounds, professional roles, and experiences with the regional financial

management information system (RFMIS) and the regional management information system for regional assets (RMISRA). A total of 34 respondents participated in this study, including employees involved in financial management, asset administration, and information system use at the department of public works and spatial planning of Bengkalis regency. The demographic characteristics were classified according to gender, employment status, age, educational background, and length of service. The distribution of respondents is presented in Table 1.

Table 1 respondents' demographic characteristics

Characteristics	Category	Frequency	Percentage (%)
Gender	Male	27	79.42
	Female	7	20.58
Employment status	System user	14	41.17
	System administrator/manager	20	58.83
Age	18–25 years	3	8.82
	26–30 years	2	5.88
	31–40 years	10	29.41
	Above 40 years	19	55.88
Educational background	Senior high school/vocational school	11	32.35
	Bachelor's degree	21	61.76
	Master's degree	2	5.88
Length of service	1–5 years	6	17.65
	6–10 years	8	23.53
	11–15 years	3	8.82
	16–20 years	17	50.00
	Above 20 years	0	0.00

Source: primary data, processed.

As shown in Table 1, most respondents were male (79.42%), while 20.58% were female. In terms of employment status, 20 respondents (58.83%) managed or administered the information systems, while 14 respondents (41.17%) were classified as system users. This distribution indicates that most respondents had direct responsibilities for operating and administering the systems examined in this study. Regarding age distribution, most respondents were above 40 years old (55.88%), followed by those aged 31–40 years (29.41%). Meanwhile, respondents aged 18–25 years and 26–30 years accounted for 8.82% and 5.88%, respectively. This suggests that the respondents were predominantly experienced employees who may have developed substantial familiarity with organizational financial management and administrative procedures.

In terms of educational background, most respondents held a bachelor's degree (61.76%), followed by senior high school or vocational school qualifications (32.35%), while only 5.88% held a master's degree. This educational distribution provides an overview of the respondents' formal academic backgrounds and their potential capacity to understand financial management procedures and information system operations. Furthermore, the length-of-service distribution shows that half of the respondents (50.00%) had 16–20 years of service, followed by those with 6–10 years (23.53%), 1–5 years (17.65%), and 11–15 years (8.82%). No respondents reported more than 20 years of service. Overall, these characteristics indicate that the study involved respondents with considerable organizational experience and varying levels of involvement in information system utilization. Their professional backgrounds provide relevant contextual information for examining the relationship between RFMIS, RMISRA, and financial reporting quality.

Descriptive statistical analysis

Descriptive statistical analysis was conducted to provide an overview of the characteristics and distribution of the research variables. This analysis presents the minimum, maximum, mean, and standard deviation for each variable: the regional financial management information system (RFMIS), the regional management information system for regional assets (RMISRA), and financial reporting quality (FRQ). These measures provide an initial understanding of respondents' assessments of information system utilization and financial reporting quality at the department of public works and spatial planning of Bengkalis regency. The results of the descriptive statistical analysis are presented in Table 2.

Table 2 descriptive statistics of research variables

Variables	N	Minimum	Maximum	Mean	Std. deviation
RFMIS	34	74	95	85.62	6.462
RMISRA	34	74	98	88.65	7.535
FRQ	34	39	55	49.12	4.298

Source: primary data, processed.

As shown in Table 2, all research variables were analyzed using 34 observations. The RFMIS variable ranged from 74 to 95, with a mean of 85.62 and a standard deviation of 6.462. These results indicate that respondents generally reported relatively high assessments of the utilization of the regional financial management information system. The standard deviation suggests that respondents' assessments varied around the mean. The RMISRA variable recorded a minimum value of 74 and a maximum value of 98, with a mean of 88.65 and a standard deviation of 7.535. Among the three variables, RMISRA had the highest mean and the largest standard deviation. This indicates that respondents rated the regional asset management information system relatively highly, although their perceptions varied more than for the other variables.

Meanwhile, financial reporting quality (FRQ) ranged from 39 to 55, with a mean of 49.12 and a standard deviation of 4.298. The relatively small standard deviation indicates that respondents' assessments of financial reporting quality were comparatively concentrated around the mean, suggesting less variation in responses than for the two independent variables. Overall, the descriptive statistics indicate that all three variables have mean values that are relatively high compared with their respective observed minimum and maximum values. These findings provide an initial overview of respondents' perceptions regarding information system utilization and financial reporting quality. However, descriptive statistics alone cannot establish whether RFMIS and RMISRA significantly influence financial reporting quality. Therefore, further statistical analysis, particularly multiple linear regression and hypothesis testing, is required to examine the proposed relationships among the research variables.

Validity and reliability tests

Validity and reliability tests were conducted to assess the quality and consistency of the measurement instruments used in this study. Validity testing was performed to determine whether the questionnaire items adequately measured the intended research constructs, namely the regional financial management information system (RFMIS), the regional management information system for regional assets (RMISRA), and financial reporting quality (FRQ). Reliability testing was also conducted to evaluate the internal consistency of the questionnaire items within each variable. Item validity was assessed

by comparing the calculated item-total correlation coefficients (R-statistics) with the critical correlation value (R-table) of 0.338. An item was considered valid if its correlation coefficient exceeded the critical value. Reliability was evaluated using Cronbach's Alpha, with a minimum acceptable threshold of 0.600. The results of these tests are presented in Table 3.

Table 3 validity and reliability test results

Variables	Number of items	Lowest r-stat	Highest r-stat	Cronbach's alpha
RFMIS	19	0.429	0.799	0.909
RMISRA	20	0.418	0.740	0.915
FRQ	11	0.412	0.812	0.856
Critical R-value (R-table)	–	0.338	–	–
Minimum Reliability Threshold	–	–	–	0.600

Source: primary data, processed.

As presented in Table 3, all questionnaire items demonstrated acceptable validity, as the lowest item-total correlation coefficient for each variable exceeded the critical R-table value of 0.338. Specifically, the RFMIS variable recorded item-total correlation coefficients ranging from 0.429 to 0.799 across 19 items. Similarly, the RMISRA variable, consisting of 20 items, showed correlation coefficients ranging from 0.418 to 0.740. Meanwhile, the FRQ variable, measured using 11 items, recorded correlation coefficients ranging from 0.412 to 0.812. These findings indicate that all questionnaire items met the established validity criteria and were suitable for measuring their respective constructs.

Regarding reliability, all three variables achieved Cronbach's Alpha values exceeding the minimum threshold of 0.600. RFMIS recorded a Cronbach's Alpha of 0.909, RMISRA obtained 0.915, and FRQ achieved 0.856. Among the three variables, RMISRA demonstrated the highest internal consistency, followed by RFMIS and FRQ. These results indicate that the questionnaire instruments exhibited satisfactory internal consistency and reliability. Overall, the validity and reliability test results confirm that all 50 questionnaire items across the three research variables met the established measurement criteria. Therefore, the instruments were considered sufficiently valid and reliable for subsequent statistical analyses, including classical assumption testing, multiple linear regression analysis, and hypothesis testing.

Normality test

The normality test was conducted to determine whether the residuals of the regression model were approximately normally distributed. Meeting the normality assumption is important to ensure appropriate statistical inference in multiple linear regression analysis. This study employed two approaches to assess residual normality: the one-sample kolmogorov–smirnov test and the normal probability–probability (p–p) plot. The kolmogorov–smirnov test was used to statistically examine the distribution of the unstandardized residuals, while the p–p plot provided a visual assessment of the extent to which the observed residual distribution followed the expected normal distribution. The results are presented in Table 4.

Table 4 one-sample kolmogorov–smirnov normality test

Statistical parameters	Values
Number of observations (N)	34
Mean	0.0000000

Statistical parameters	Values
Standard deviation	197.785.796
Most extreme differences – absolute	0.120
Most extreme differences – positive	0.116
Most extreme differences – negative	-0.120
Kolmogorov–smirnov z	0.698
Asymptotic significance (2-tailed)	0.714

Source: primary data, processed.

As shown in Table 4, the one-sample kolmogorov–smirnov test produced an asymptotic significance value of 0.714, which exceeds the conventional significance threshold of 0.05. This indicates insufficient statistical evidence to reject the null hypothesis that the residuals are normally distributed. Therefore, the regression residuals can be considered approximately normally distributed, suggesting that the normality assumption is satisfied. To complement the statistical test, a visual assessment was also conducted using the normal p–p plot of regression standardized residuals. The graphical results are presented in Figure 1.

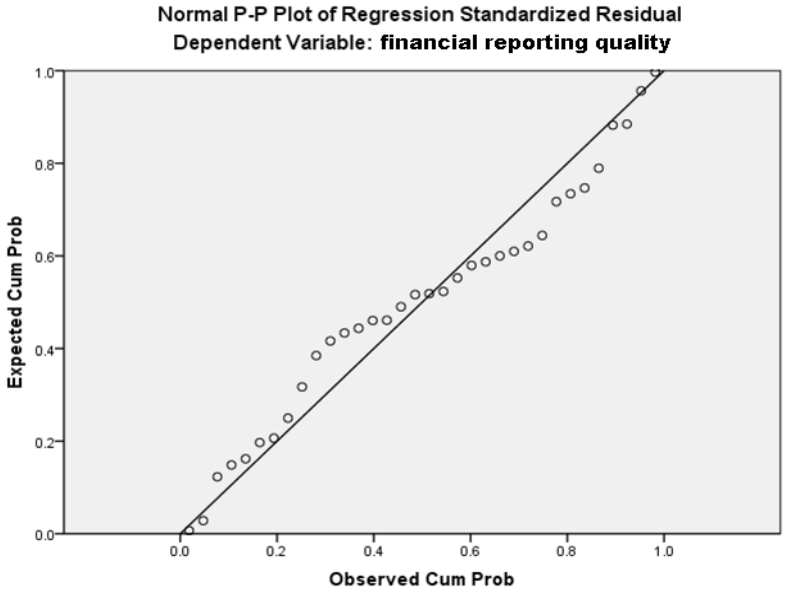


Figure 1 normal p–p plot of regression standardized residuals
Source: primary data, processed.

As illustrated in Figure 1, the plotted points generally follow the diagonal reference line, although minor deviations can be observed at several points. This pattern indicates that the distribution of the regression standardized residuals is reasonably close to normal. The visual assessment is consistent with the kolmogorov–smirnov test results, which yielded a significance value of 0.714. Overall, both the statistical and graphical assessments provide evidence that the regression residuals satisfy the normality assumption. Consequently, the dataset is considered appropriate for proceeding with the subsequent classical assumption tests and multiple linear regression analysis.

Multicollinearity test

The multicollinearity test examined whether the independent variables in the multiple linear regression model were highly correlated. Multicollinearity may affect the

stability and reliability of regression coefficient estimates, making it difficult to distinguish the individual effects of independent variables on the dependent variable. In this study, multicollinearity was assessed using the Tolerance and variance inflation factor (VIF) values. A regression model is generally considered free from multicollinearity when the Tolerance value exceeds 0.10, and the VIF value is below 10. The results of the multicollinearity test are presented in Table 5.

Table 5 multicollinearity test results

Independent variables	Tolerance	VIF
RFMIS	0.306	3.265
RMISRA	0.306	3.265

Source: primary data, processed.

As presented in Table 5, both independent variables, RFMIS and RMISRA, have identical Tolerance values of 0.306 and VIF values of 3.265. The Tolerance values exceed the recommended minimum threshold of 0.10, while the VIF values remain below the maximum threshold of 10. These results indicate that neither independent variable exhibits problematic multicollinearity within the regression model. Furthermore, the identical Tolerance and VIF values suggest that the two independent variables have the same degree of linear association with the other independent variable in the model. Nevertheless, their VIF values indicate that the correlation between RFMIS and RMISRA does not reach a level generally considered problematic for multiple linear regression analysis. Overall, the multicollinearity test results indicate that the regression model does not suffer from problematic multicollinearity. Therefore, RFMIS and RMISRA can be retained as independent variables for subsequent multiple linear regression analysis and hypothesis testing.

Heteroscedasticity test

The heteroscedasticity test was conducted to determine whether the regression model exhibits unequal residual variances across observations. A good regression model should be free of heteroscedasticity, meaning the residual variance remains constant (homoscedasticity). In this study, we tested for heteroscedasticity by examining the significance values of each independent variable and analyzing the pattern of data distribution in the scatterplot. The results of the heteroscedasticity test are presented in Table 4.

Table 4 results of the heteroscedasticity test

Variables	Sig.
RFMIS	0.250
RMISRA	0.063

Source: primary data, processed.

Based on Table 4, the significance value of RFMIS is 0.250, while the significance value of RMISRA is 0.063. Both variables have significance values greater than 0.05. Therefore, it can be stated that there is no evidence of heteroscedasticity in the regression model based on these test results. This indicates that the regression model satisfies the homoscedasticity assumption. In addition to examining the significance values, heteroscedasticity can also be identified by observing the distribution pattern of the data points in the scatterplot. This graphical analysis aims to determine whether the

residuals exhibit a pattern that may indicate heteroscedasticity. The results of the scatterplot analysis are presented in Figure 2.

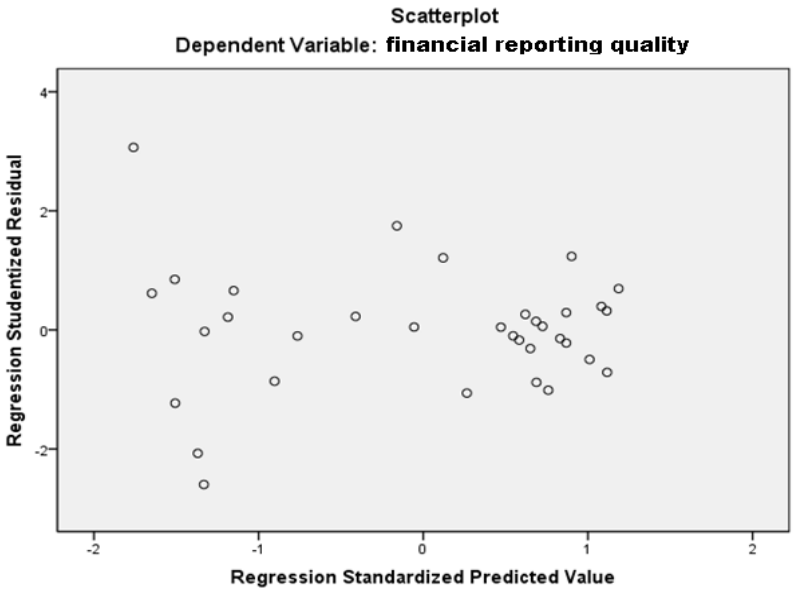


Figure 2 scatterplot of the heteroscedasticity test
Source: primary data, processed.

Based on Figure 2, the data points are distributed randomly above and below zero on the Y-axis. Furthermore, the points do not form any specific pattern, such as a funnel shape, widening or narrowing distribution, wave-like pattern, or other systematic patterns. This random distribution indicates no apparent evidence of heteroscedasticity in the regression model. Based on both testing methods, namely the significance value analysis and scatterplot examination, it can be stated that the regression model does not exhibit heteroscedasticity. Therefore, the model satisfies the homoscedasticity assumption and is considered appropriate for further regression analysis.

Hypothesis testing

Hypothesis testing was conducted to examine the effects of the independent variables, namely RFMIS and RMISRA, on financial reporting quality (FRQ). The analysis was performed by evaluating the regression coefficients, t-statistics, significance values, and F-statistics. The t-test was used to determine the individual effect of each independent variable on FRQ. At the same time, the F-test was conducted to assess the simultaneous effect of the independent variables on the dependent variable. Furthermore, the coefficient of determination (R-square) was examined to measure how much the independent variables explain the variation in FRQ. The results of the hypothesis testing are presented in Table 5.

Table 5 results of hypothesis testing

Hypothesis	Coefficient	T-Stat	Sig.	R-square
H1: RFMIS → FRQ	0.133	1.338	0.191	-
H2: RMISRA → FRQ	0.407	4.783	0.000	0.776
F-Stat		57.685	0.000	0.775
T-Table		2.037		
F-Table		3,300		

Source: primary data, processed

Based on Table 5, the hypothesis-testing results indicate different effects of RFMIS and RMISRA on financial reporting quality (FRQ). The first hypothesis (H1) examines RFMIS's effect on financial reporting quality. The results show that RFMIS has a positive regression coefficient of 0.133, with a t-statistic of 1.338 and a significance value of 0.191. The t-statistic (1.338) is lower than the t-table value (2.037), and the significance value (0.191) is greater than 0.05. These results indicate that RFMIS has an insignificant effect on financial reporting quality. Therefore, H1 is not supported. The second hypothesis (H2) examines the effect of RMISRA on financial reporting quality. The results indicate that RMISRA has a positive regression coefficient of 0.407, with a t-statistic of 4.783 and a significance value of 0.000. The t-statistic exceeds the t-table value of 2.037, and the significance value is below 0.05. These findings demonstrate that RMISRA has a positive and statistically significant effect on financial reporting quality. Therefore, H2 is supported.

The simultaneous effect of RFMIS and RMISRA on financial reporting quality was examined using the F-test. Based on Table 5, the calculated F-statistic is 57.685, which exceeds the F-table value of 3.300. Additionally, the significance value of 0.000 is below the 0.05 significance level. These results indicate that RFMIS and RMISRA simultaneously have a statistically significant effect on financial reporting quality. Thus, the regression model is statistically significant and suitable for explaining the relationship between the independent variables and the dependent variable. The coefficient of determination (R-square) is used to measure the explanatory power of the independent variables in accounting for variations in the dependent variable. Based on Table 5, the R-square value is 0.776, indicating that RFMIS and RMISRA collectively explain 77.6% of the variation in financial reporting quality. The remaining 22.4% is explained by other factors that are not included in this research model. This result suggests that the independent variables have substantial explanatory power for variation in financial reporting quality.

The effect of the RFMIS on financial reporting quality

The findings indicate that the regional financial management information system (RFMIS) has a positive but statistically insignificant effect on financial reporting quality (FRQ). Therefore, the first hypothesis (H1), which proposes that RFMIS has a positive effect on financial reporting quality, is not supported. This finding suggests that although RFMIS utilization is positively related to financial reporting quality, its implementation has not significantly improved the quality of financial statements. In other words, the availability and utilization of a financial management information system do not automatically guarantee improvements in the quality of government financial reporting.

One possible explanation for this finding is that the effectiveness of RFMIS utilization depends not only on the application's availability but also on users' competence, the quality of the information generated, the effectiveness of internal supervision, and the consistency of system use in financial management activities. In the department of public works and spatial planning of Bengkalis regency, preliminary observations identified several challenges, including limited employee understanding of RFMIS operations, mismatches between employees' educational backgrounds and their assigned responsibilities, inadequate supervision of financial statement preparation, and delays in accessing and using financial management applications. These conditions may limit RFMIS's ability to translate technological capabilities into improvements in financial reporting quality. Although the system facilitates financial transaction

recording and processing, its benefits may not be fully realized when users lack sufficient technical knowledge or when financial administration procedures are not consistently implemented.

The findings can be explained through the information systems success model developed by Petter et al. (2013), which emphasizes that information system success is determined by six interrelated dimensions: system quality, information quality, service quality, system use, user satisfaction, and net benefits. According to this model, the availability and utilization of an information system alone are insufficient to ensure organizational benefits. An information system must also provide reliable performance, accurate and relevant information, adequate technical support, and user satisfaction to generate meaningful improvements in organizational outcomes. In this study, the insignificant effect of RFMIS suggests that its use has not yet translated into measurable improvements in financial reporting quality. This indicates that RFMIS's potential benefits may remain limited when system utilization quality and the organizational conditions supporting implementation are not optimal. Therefore, the findings emphasize the importance of considering the overall effectiveness of information systems rather than focusing exclusively on their implementation or frequency of use.

Furthermore, this finding aligns with research by Dadut & Retnani (2021), who found that RFMIS implementation did not significantly affect financial reporting quality among local government agencies in Surabaya. Their findings suggest that the implementation of financial management information systems does not necessarily produce improvements in financial reporting quality, particularly when the effectiveness of implementation is influenced by organizational and operational factors. This study supports this view by showing that RFMIS utilization in the department of public works and spatial planning of Bengkalis regency has not significantly contributed to financial reporting quality. These findings suggest that the relationship between financial information system utilization and reporting quality may depend on how effectively the system is integrated into organizational activities and supported by adequate human resources and administrative procedures.

However, the findings differ from those reported by Runtuwene et al. (2017); Azzindani et al. (2019); Defitri (2022); Lotu (2022); and Arta et al. (2024), who identified a positive influence of financial management information system implementation on the quality of local government financial statements. These differences may stem from variations in organizational characteristics, human resource readiness, technological infrastructure, and the effectiveness of system implementation across government institutions. While information systems may contribute significantly to financial reporting quality in organizations with adequate implementation support, their contribution may be limited in institutions experiencing operational and administrative constraints. Therefore, this study's findings do not necessarily contradict the general benefits of financial information systems but indicate that their effectiveness depends on the organizational environment in which they operate.

From a practical perspective, these findings suggest that the Bengkalis regency government, particularly the department of public works and spatial planning, needs to improve the effectiveness of RFMIS use rather than merely ensuring the application is available and operational. To optimize system utilization, the government must strengthen employee competencies through continuous technical training, improve the distribution of responsibilities based on employees' qualifications, and provide adequate technical assistance (Hernita et al., 2021; Rojak, 2024). Furthermore, internal supervision of financial transaction recording and reporting procedures needs to be

strengthened to ensure that data entered into the system are accurate, complete, consistent, and timely (Rubino & Vitolla, 2014). Improvements in system accessibility, application reliability, and coordination among financial management personnel are also required. These measures are expected to strengthen RFMIS's contribution to financial reporting quality, allowing the system to function not merely as an administrative tool but as an effective instrument for improving public financial accountability.

The effect of RMISRA on financial reporting quality

The findings indicate that the regional management information system for regional assets (RMISRA) positively and significantly affects financial reporting quality (FRQ). Therefore, the second hypothesis (H2), which proposes that RMISRA positively affects financial reporting quality, is supported. This finding shows that using an asset management information system plays an important role in supporting the preparation of accurate, reliable, and accountable local government financial statements. It also suggests that improvements in regional asset information management can contribute directly to the quality of financial information presented in government financial statements.

The significant effect of RMISRA can be explained by the important role of regional assets in the presentation of local government financial statements. Regional assets, particularly fixed assets, constitute an essential component of government financial position reporting and require systematic administration, recording, classification, inventory management, and reporting. Effective RMISRA utilization supports asset management by providing more structured and integrated records of assets owned and controlled by local government institutions. Accurate asset information helps minimize recording discrepancies, reduce the risk of incomplete asset data, and improve the consistency of asset-related information presented in financial statements. In addition, organized asset records facilitate identifying and verifying asset information, supporting the reliability and completeness of financial reporting.

This finding can be further explained through the information systems success model developed by Petter et al. (2013). The model emphasizes that information quality and system quality contribute to the benefits obtained from information system utilization. In the context of regional asset management, RMISRA supports the generation of relevant, accurate, complete, and timely asset information. The structured recording and classification of regional assets improve the availability and consistency of information required for financial reporting (Hasiara et al., 2025). Furthermore, the effective utilization of the system enables asset management personnel to perform administrative and reporting activities more systematically (Alradhi, 2025). These benefits are reflected in improved information quality and more reliable organizational processes, which ultimately contribute to financial reporting quality. Thus, the significant effect of RMISRA observed in this study provides empirical support for the theoretical argument that information systems generate organizational benefits when they effectively support an institution's specific information management needs.

The findings also align with K. Lestari & Yadiati (2022), who examined the influence of regional financial management information systems and fixed asset management on the quality of local government financial statements. Their research highlights the relevance of financial management and fixed asset management in supporting the quality of government financial reporting. This study extends this perspective by examining the contribution of RMISRA, an asset management information system, to financial reporting quality. The significant positive relationship

identified in this study indicates that effective asset information management is an important component of the financial reporting process, particularly because asset-related information contributes directly to the presentation of government financial positions and disclosures.

Furthermore, the findings reinforce the argument that financial reporting quality depends not only on managing financial transactions but also on the accuracy and completeness of information about government-owned assets. While financial management systems record and process financial transactions, asset management information systems support the administration and presentation of regional asset information (Munifah et al., 2025). These functions complement each other because financial statements must consistently represent both financial transactions and the assets government institutions own or control (Khan & Dhanekula, 2025). Therefore, effective RMISRA utilization can strengthen financial reporting quality by ensuring asset-related information is properly documented, classified, updated, and available for reporting. From a practical perspective, the findings imply that the Bengkalis regency government needs to maintain and continuously improve RMISRA utilization, particularly in asset recording, inventory management, classification, verification, and reporting. Asset management personnel should receive ongoing training to improve their understanding of asset administration procedures and the system's technical operation (Gomaa, 2025).

Regular reconciliation between physical asset records and information stored in RMISRA is also necessary to minimize discrepancies and ensure accurate reported asset balances. In addition, coordination between asset administrators, financial reporting personnel, and other relevant organizational units needs to be strengthened to ensure consistency between asset information and financial statement data. Periodic monitoring and evaluation of asset data should also be conducted to identify incomplete records, unrecorded assets, and inconsistencies in asset classifications (Saday et al., 2026). The findings further indicate that regional governments should prioritize developing integrated asset management procedures and information systems that support accurate and reliable financial information. Since asset information constitutes an important component of local government financial statements, weaknesses in asset administration may affect the completeness and reliability of financial reporting (Darmawati et al., 2025; Putri et al., 2025). Therefore, strengthening RMISRA utilization should be accompanied by improvements in human resource competencies, internal control mechanisms, data verification procedures, and coordination between financial and asset management functions. These improvements are expected to enhance RMISRA's contribution to financial reporting quality and strengthen transparency and accountability in regional asset management.

Conclusions

This study examined the effects of the regional financial management information system (RFMIS) and the regional management information system for regional assets (RMISRA) on financial reporting quality at the department of public works and spatial planning of Bengkalis regency. The findings show that RFMIS has a positive but statistically insignificant effect on financial reporting quality, indicating that using financial management information systems does not necessarily guarantee improvements in the quality of government financial statements. In contrast, RMISRA has a positive and statistically significant effect on financial reporting quality, demonstrating the importance of effective regional asset information management in

supporting the accuracy, completeness, and reliability of financial information. These findings indicate that information systems with different functional characteristics may contribute differently to financial reporting quality, particularly in government institutions responsible for managing financial transactions and regional assets.

This study contributes to public sector accounting and information systems research by providing empirical evidence on applying the Petter et al. information systems success model in local government financial management. The findings emphasize that the benefits of information systems depend not merely on their availability or utilization but also on their effectiveness in supporting organizational activities and generating reliable information. From a practical perspective, local governments need to strengthen RFMIS utilization through continuous employee training, improved system accessibility, adequate technical support, and stronger internal supervision. Meanwhile, RMISRA utilization should be supported by regular asset verification, improved data accuracy, and better coordination between financial and asset management personnel. These efforts are essential to strengthen financial reporting quality, transparency, and public accountability.

Nevertheless, this study has several limitations. First, the research was conducted at only one local government institution, with a relatively limited number of respondents selected through purposive sampling, which may restrict the generalizability of the findings. Second, the study relied primarily on questionnaire responses, which may reflect respondents' subjective perceptions rather than the actual performance of information systems and the objective quality of financial statements. Third, the research focused only on RFMIS and RMISRA and did not incorporate other organizational factors that may influence financial reporting quality. Therefore, future research should include multiple government institutions and larger samples to improve the representativeness of the findings. Future studies may also combine questionnaires with interviews, observations, and financial statement documentation to obtain more comprehensive evidence. Furthermore, incorporating additional variables, such as human resource competencies, internal control effectiveness, organizational commitment, system quality, and information quality, may provide a broader understanding of the factors influencing financial reporting quality in the public sector.

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