

THE INFLUENCE OF GOVERNMENT GOVERNANCE, PUBLIC INFORMATION DISCLOSURE, AND REGIONAL FINANCIAL INFORMATION SYSTEM ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN PASER REGENCY

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Abstract

This study aims to examine the influence of government governance, public information disclosure, and the Regional Financial Information System (SIKD) on the performance of local government agencies in Paser Regency, both partially and simultaneously. The research is motivated by the underperformance of Paser Regency's Own-Source Revenue (PAD), which reached only 79.36% of its 2025 target, indicating potential inefficiencies in public sector performance. In addition, previous studies have reported inconsistent findings regarding the determinants of local government performance, highlighting a research gap. Grounded in stewardship theory, this study adopts a quantitative approach using a survey method. Data were collected from 151 respondents selected through purposive sampling from the Regional Financial and Asset Management Agency (BKAD) and the Regional Revenue Agency (Bapenda). Data analysis was conducted using PLS-SEM with SmartPLS 4. The results show that government governance, public information disclosure, and the regional financial information system each have a positive and significant effect on local government performance. Simultaneously, these variables also significantly influence performance. These findings suggest that improving local government performance requires strengthening governance accountability, enhancing transparency in public information, and optimizing the quality of financial information systems. This study contributes to the development of stewardship theory in the public sector and provides practical insights for policymakers in improving institutional performance.

Keywords: *Government Governance, Public Information Disclosure, Regional Financial Information System, Local Government Performance, PLS-SEM*

INTRODUCTION

Good governance is a growing demand in the era of reform and regional autonomy. As public service providers, local governments are required to carry out their duties and responsibilities effectively, efficiently, transparently, and accountably to improve the performance of public sector organizations. This demand for optimal performance has intensified with the implementation of regional autonomy under Law Number 23 of 2014 concerning Regional Government, as well as various regulations governing governance (Bharata, 2015). In this context, the performance of local government agencies is a key indicator in measuring the success of governance that supports the interests of the community. The performance of government agencies in the public sector reflects the level of achievement of organizational goals as a translation of the vision, mission, and strategies that have been formulated. This explains how well or poorly the implementation of activities is in accordance with established programs and policies (Wijaya, 2019). Therefore, the government has an obligation to provide information to the public and stakeholders regarding the extent to which organizational targets have been achieved. Performance measurement is

THE INFLUENCE OF GOVERNMENT GOVERNANCE, PUBLIC INFORMATION DISCLOSURE, AND REGIONAL FINANCIAL INFORMATION SYSTEM ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN PASER REGENCY

Muhammad Harits Zidni Khatib Ramadhani et al

a crucial instrument in efforts to improve the quality of public services because it can determine whether work programs have been implemented according to plan and achieved predetermined targets (Rahmadani & Narastri, 2024). Without a systematic performance measurement mechanism, it is difficult for local governments to objectively evaluate the effectiveness and efficiency of public resource management. The ability of local governments to manage regional finances is reflected in the Regional Revenue and Expenditure Budget (APBD). This capacity includes the ability to fund development, maximize regional revenue, and improve the quality of public services. Locally Generated Revenue (PAD) is a key indicator of a local government's success in promoting fiscal independence while optimizing local potential. A growing PAD indicates that the local government is capable of implementing fiscal decentralization and reducing its dependence on central government transfer funds (Halim, 2016). The financial condition of Paser Regency, based on the 2025 Budget Realization Report, shows the following achievements:

Table 1 Report on Realization of Regional Revenue Budget of Paser Regency for Fiscal Year 2025

Description	Budget (Rp)	Realization (Rp)	% Realization
Regional Tax	130,550,081,216.00	115,152,465,820.00	88.21%
Regional Retribution	176,633,274,536.00	112,770,570,497.08	63.84%
Results of Management of Separated Regional Assets	6,500,000,000.00	5,879,857,862.56	90.46%
Other Legitimate PAD	49,994,944,723.00	54,824,707,080.03	109.66%
Amount of Local Original Income (PAD)	363,678,300,475.00	288,627,601,259.67	79.36%

Source: Regional Finance and Asset Agency of Paser Regency (2025)

Based on the data in Table 1, it can be seen that the total realization of Regional Original Revenue (PAD) of Paser Regency only reached 79.36% of the set target. More specifically, the realization of regional levies showed the lowest achievement at 63.84%, followed by regional taxes at 88.21%. The only component that exceeded the target was other legitimate PAD with a realization of 109.66%. This condition indicates that the financial performance of the Paser Regency Government is still not optimal, because the overall PAD realization is still far below the set target. This suboptimal regional revenue has the potential to hamper the achievement of public service targets and community welfare development, as well as strengthen fiscal dependence on the central government. One factor influencing the performance of local government agencies is the implementation of good governance. Good governance reflects the obligation of every government agency to be accountable for every action, decision, and use of public resources to the public as the party that gives the mandate (Mardiasmo, 2018). Weak governance can lead to inefficiency, misappropriation of funds, and decreased public trust in local government. Without strong and consistent governance, the performance of government agencies is difficult to measure objectively and difficult to direct to achieve optimal results in accordance with the mandate given by the public.

In addition to good governance, public information transparency is another important factor contributing to the improved performance of local government agencies. Public information transparency emphasizes the provision of easily accessible, relevant, complete, and timely information, whether related to policies, budgets, or government performance (Haris et al., 2022). Law Number 14 of 2008 concerning Public Information Transparency explicitly mandates public agencies to provide and serve public information requests quickly, timely, and at a low cost. A lack of public information transparency can lead to public distrust, low public participation in government oversight, and a weakening of the social control function over local government performance. Conversely, good public information transparency will encourage a more objective, efficient, and public interest-oriented decision-making process. The third factor that plays a strategic role in supporting the improvement of the performance of local government agencies is the quality of the Regional Financial Information System (SIKD). In accordance with Government Regulation Number 56 of 2005 concerning the Regional Financial Information System, the SIKD is designed as a system that collects, records, processes, and presents accurate and timely financial information for decision-makers within the local government. The implementation of a quality SIKD enables the preparation of faster and more accurate financial reports, thereby assisting agencies in the planning, implementation, evaluation, and supervision of work programs

THE INFLUENCE OF GOVERNMENT GOVERNANCE, PUBLIC INFORMATION DISCLOSURE, AND REGIONAL FINANCIAL INFORMATION SYSTEM ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN PASER REGENCY

Muhammad Harits Zidni Khatib Ramadhani et al

(Zahro, 2016). Thus, the quality of the SIKD directly and indirectly contributes to the optimization of the performance of local government agencies. Several previous studies examining these variables have yielded mixed and inconsistent findings. In terms of governance, Sufiati et al. (2022) found that governance had a positive and significant effect on the performance of local government agencies in Makassar City. Conversely, Jitmau et al. (2017) concluded that governance did not significantly influence the performance of the Sorong Regency government. In terms of public information disclosure, Sufiati et al. (2022) also found a positive and significant effect in Makassar City, while Haris et al. (2022) proved that public information disclosure had no effect on the performance of the Jambi Province local government. Regarding the SIKD, Azizah and Hidayat (2023) concluded that there was a positive and significant effect on organizational performance at the Surabaya City Regional Financial and Asset Management Agency, while Likuwatan et al. (2023) found different results, namely that the accounting information system had no effect on government performance in Batu City government agencies. The inconsistency of findings from previous studies indicates a research gap that is the basis for the need for further research, especially in the context of the Paser Regency local government. The less than optimal realization of PAD in Paser Regency as reflected in Table 1.1 strengthens the urgency of this study to identify factors that significantly influence the performance of local government agencies. Based on this description, the author is motivated to conduct a study with the title: "The Influence of Governance, Public Information Disclosure, and Regional Financial Information Systems on the Performance of Paser Regency Local Government Agencies".

LITERATURE REVIEW

The Influence of Governance on the Performance of Regional Government Agencies in Paser Regency

stewardship theory suggests that the Regional People's Representative Council (DPRD) must be responsible for performance planning, performance measurement, performance evaluation, and analysis of performance governance, with the government acting as the administrator (waiter) and people as principal (Which served). Good Governance is defined as taking responsibility for the achievement or failure in carrying out the mission that has been set by the organization. Financial Governance is the obligation of government organizations to use public funds in a manner that is economical, effective, and free from corruption, waste, and leakage. In the context of local government, Good Governance includes responsibility for budget management, program performance, and the achievement of strategic goals. Good Governance is expected to increase public trust in local government. Based on previous research, it has been shown that Good Governance has a positive and significant impact on the performance of local government agencies in Makassar City (Sufiati *et al.*, 2022). In these institutions, in government, good governance is crucial because it improves the performance of these institutions. Public information disclosure in public affairs facilitates oversight of government activities. Public oversight serves as a deterrent against misuse of resources and other violations such as corruption. This also shows that Governance in a way significantly increases local government performance, consistent with previous research (Jatmiko, 2020). This is demonstrated by the close relationship between programs and policies and performance achievement; the need for all officials and leaders to understand a program's budget objectives; and the need to establish a program's vision and mission in accordance with the organization's strategic plan. Consequently, the first hypothesis concludes that:

H 1 : Governance has a significant and positive influence on the performance of regional government agencies in Paser Regency.

The Influence of Public Information Disclosure on the Performance of Regional Government Agencies in Paser Regency

stewardship theory, public information disclosure can create a better relationship between the government and the public, resulting in increased trust and organizational performance. The public is entrusted with the responsibility of carrying out management functions because the government is perceived as more capable and prepared. The resulting relationship contract between the government (*steward*) and the community (*principal*) based on trust. Public Information Disclosure in regional government is realized through publication of financial reports, dissemination of policy information, and public involvement in decision-making. Public Information Disclosure also serves to reduce negative perceptions of the government. In line with this, previous research has shown that Public Information Disclosure has a significant positive effect on local government performance (Jatmiko, 2020; Sufiati *et al.*, 2022). Then the second hypothesis conclusion is obtained as follows:

H 2 : Public Information Disclosure has a significant and positive influence on the performance of local government agencies in Paser Regency.

THE INFLUENCE OF GOVERNMENT GOVERNANCE, PUBLIC INFORMATION DISCLOSURE, AND REGIONAL FINANCIAL INFORMATION SYSTEM ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN PASER REGENCY

Muhammad Harits Zidni Khatib Ramadhani et al

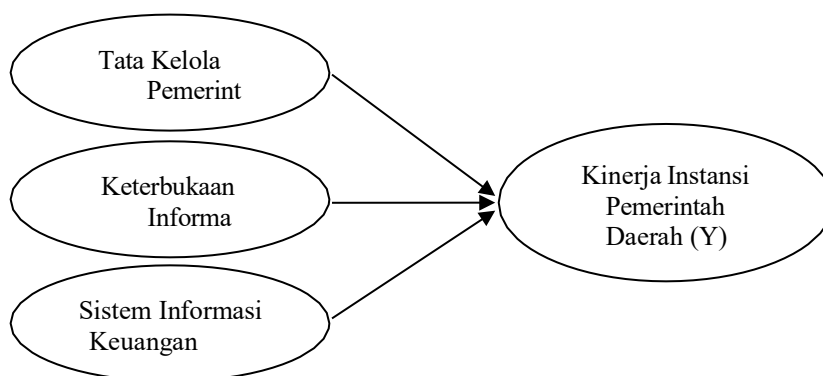
The Influence of the Regional Financial Information System on the Performance of Regional Government Agencies in Paser Regency

stewardship theory, the government acts as a servant. Stewards are intrinsically committed to acting in the public interest. *Stewards are government employees* trusted to carry out their duties and responsibilities with integrity and high loyalty to the organization and the community. With a reliable Regional Financial Information System, stewards *have* adequate tools, including information technology. accountancy For carry out not quite enough the answer in a way optimal. It also supports *the steward's role* in providing accurate and timely information, thus facilitating the planning, implementation, and monitoring of government work programs. Accurate data can accelerate decision-making and increase productivity and work effectiveness. This undoubtedly increases the effectiveness of local government organizations. Organizational performance is positively and significantly influenced by the Regional Financial Information System (Azizah & Hidayat, 2023). Consequently, the third theory is:

H 3 : Regional Financial Information System influential significant And positive impact on the performance of local government agencies in Paser Regency.

Model Study

Following model study Which made based on development The hypothesis mentioned above is:



Picture 1. Research Model
Source: Data Processed, 2025

METHOD

The population of this study consisted of all employees of local government agencies in Paser Regency. The sample was selected using a purposive sampling technique based on specific criteria. The selected respondents were employees working at the Regional Financial and Asset Management Agency (BKAD) and the Regional Revenue Agency (Bapenda), as these institutions play a significant role in managing the Regional Revenue and Expenditure Budget (APBD). BKAD is responsible for overall financial management, including revenue, expenditure, and asset administration, while Bapenda focuses on optimizing regional revenue. The sample consisted of 135 respondents, including 65 employees from BKAD and 70 employees from Bapenda. Respondents were selected based on their involvement in financial management processes and their understanding of organizational performance. This study employed a quantitative research design with a survey approach. Primary data were collected directly from respondents using a structured questionnaire. The questionnaire contained a series of statements related to the research variables, which were measured using a four-point Likert scale ranging from strongly disagree to strongly agree. The use of a four-point scale was intended to minimize central tendency bias by eliminating neutral responses and encouraging respondents to provide more decisive answers.

RESULTS AND DISCUSSION

Results Analysis Data

The data analysis results were obtained through a questionnaire administered to employees of the Paser Regency

THE INFLUENCE OF GOVERNMENT GOVERNANCE, PUBLIC INFORMATION DISCLOSURE, AND REGIONAL FINANCIAL INFORMATION SYSTEM ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN PASER REGENCY

Muhammad Harits Zidni Khatib Ramadhani et al

Regional Personnel Agency (BKAD) and the Paser Regency Regional Revenue Agency (Bapenda). This was done to obtain information that could provide input for local government agencies in improving their performance.

Descriptive Analysis

Analysis descriptive give description complete related variables in study in a way statistics Which covering average (*mean*), mark smallest, largest value, and standard deviation. This descriptive analysis presents the performance variables of local government agencies, Governance, Public Information Disclosure, and Regional Financial Information Systems. This test was conducted on 151 respondent samples.

Table 2 Results Test Statistics Descriptive

Variables	N	Mean	Minimum	Maximum	Standard Deviation
Performance of Government Agencies Area	151	9,636	6,000	12,000	1,857
Governance	151	13,417	10,000	16,000	1,968
Public Information Disclosure	151	13,503	10,000	16,000	2,032
Regional Financial Information System (SIA)	151	13,728	9,000	16,000	1,823

Source: Data Processed SmartPLS 4, 2025

According to the calculation results above in table 2 , the results are as follows:

- a. Performance Agency Government Area
Using 151 sample data, the local government agency performance variable yielded a minimum value of 6,000 and a maximum value of 12,000. This data is quite diverse and widely distributed, as indicated by the average value of 9.636, which is greater than the standard deviation value of 1.857.
- b. Governance
The Governance variable with 151 sample data produced the smallest value of 10,000 And greatest value 16,000. Data distributed with Good And quite diverse, indicated by an average value of 13.417 which shows results exceeding the standard deviation value of 1.968.
- c. Public Information Disclosure
The Public Information Disclosure variable, with 151 sample data, yielded a minimum value of 10,000 and a maximum value of 16,000. The *mean value* of 13.503 is greater than the standard deviation value of 2.032, indicating that the data are well distributed and quite diverse.
- d. Regional Financial Information System (SIA)
The SIA variable with 151 sample data produced the smallest value of 9,000. And greatest value 16,000. Data This quite diverse And spread with good, as shown by the *mean value* of 13.728 which is greater than the standard deviation value of 1.823.

Model Measurement (Outer Model)

A model analysis that shows the relationship between each latent variable and its indicators is called a measurement model. This model is used to conduct validity and reliability tests.

Test Validity Convergent Validity

Two criteria used For evaluate testing validity convergent. Criteria First mark *outer loading* must > 0.7 . Criteria second is mark AVE must > 0.5 . Variables considered legitimate If results Which produced beyond these values.

THE INFLUENCE OF GOVERNMENT GOVERNANCE, PUBLIC INFORMATION DISCLOSURE, AND REGIONAL FINANCIAL INFORMATION SYSTEM ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN PASER REGENCY

Muhammad Harits Zidni Khatib Ramadhani et al

Table 3 Results Test Validity Convergent (*Outer Loadings & AVE*)

	Indicator	Governance (X1)	Public Information Disclosure (X2)	SIA (X3)	Performance Government agencies Area (Y)
Outer Loadings	1	0.885	0.889	0.705	0.927
	2	0.862	0.895	0.861	0.931
	3	0.716	0.795	0.844	0.900
	4	0.859	0.745	0.760	
AVE		0.694	0.695	0.632	0.845

Source: Data Processed SmartPLS 4, 2025

Results from table 3. it seems that *outer value loading* on Each research indicator had a value greater than 0.7, indicating strong validity and acceptable constructs. Therefore, it can be concluded that the indicators in this study are suitable for use and meet validity requirements. The AVE value for each variable also showed results exceeding 0.5, indicating that the variables are considered valid and meet the requirements.

Test Validity Discriminant (*Discriminant Validity*)

The discriminant validity test is based on the HTMT (*Heterotrait-Monotrait Ratio*) value. The HTMT value reference is <0.85, which indicates that discriminant validity is met.

Table 4. Results Test Validity Discriminant - HTML

	Governance	Performance of Government Agencies Area	Regional Financial Information System	Public Information Disclosure
Governance	-	0.607	0.700	0.725
Performance of Government Agencies Area	0.607	-	0.673	0.630

Table 5 Connection

	Governance	Performance of Government Agencies Area	Regional Financial Information System	Public Information Disclosure
Information Systems Accountancy	0.700	0.673	-	0.728
Public Information Disclosure	0.725	0.630	0.728	-

Source: Data Processed SmartPLS 4, 2025

Table 5 shows that all HTMT values are less than 0.85. This means that each construct in the model has good discriminant validity, meaning that each construct is distinct and does not overlap .

Reliability Test

the Cronbach's alpha coefficient value and the composite reliability value . Data can be declared reliable if *the Cronbach's alpha value and the composite reliability value* show results > 0.7.

THE INFLUENCE OF GOVERNMENT GOVERNANCE, PUBLIC INFORMATION DISCLOSURE, AND REGIONAL FINANCIAL INFORMATION SYSTEM ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN PASER REGENCY

Muhammad Harits Zidni Khatib Ramadhani et al

Table 6 Cronbach's Alpha And Composite Reliability

Variables	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)
Performance of Government Agencies Area	0.908	0.909	0.942
Governance	0.855	0.890	0.900
Public Information Disclosure	0.853	0.870	0.900
Regional Financial Information System	0.803	0.808	0.872

Source: Data Processed SmartPLS 4, 2025

Based on Table 6 it shows that all research variables produce a Cronbach's alpha value > 0.7. The composite reliability value (rho_a) and the composite reliability (rho_c) also showed a value of more than 0.7. With thus, output Which produced can interpreted For all The variable is reliable because it has consistent results and has exceeded the minimum limit, namely 0.7.

Model Structural (Inner Model)

A model analysis used to examine the relationship between independent and dependent variables is called a structural model. This model is used to determine the R-square value and path coefficient value .

R-Square

R-Square is used to evaluate the proportion of a construct that can be explained by the independent variable against the dependent variable. The coefficient of determination of the R-Square value is:

- a) Mark $R\text{-Square} \geq 0.75$ show that model study the is strong or substantial.
- b) Mark $R\text{-Square} \geq 0.50$ show that model study the is currently or moderate.
- c) Mark $R\text{-Square} \geq 0.25$ show that model study the is small or weak.

Table 7 R- Square

	R-Square	R-Square Adjusted
Performance Agency Government Area	0.437	0.426

Source: Data Processed SmartPLS 4, 2025

The limitation of the R-Square value is that its value will always increase if the independent variable is included, even though the variable is not relevant or significant to the dependent variable. Therefore, the author chose to use the Adjusted R-Square value because it is more accurate and has taken into account amount variables in model. In accordance on table 4.8. Adjusted R-Square value is 0.426. This 42.6% figure indicates that the performance of local government agencies is influenced by weak Governance, Public Information Disclosure, and Regional Financial Information Systems. However, 57.4% of local government agency performance is influenced by other variables not discussed in this study.

Hypothesis Testing

The purpose of hypothesis testing is to find out whether it is accepted whether or not a hypothesis is valid in this study. Hypothesis testing is measured based on the results of the path coefficient calculation. This path coefficient test is carried out to see the direction and strength influence from variables latent. Criteria reference P- Values on The path coefficient value is as follows :

- d) Influence The independent variable is in the same direction as the dependent variable if the coefficient value is positive. The dependent variable increases when the value of the independent variable increases.

THE INFLUENCE OF GOVERNMENT GOVERNANCE, PUBLIC INFORMATION DISCLOSURE, AND REGIONAL FINANCIAL INFORMATION SYSTEM ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN PASER REGENCY

Muhammad Harits Zidni Khatib Ramadhani et al

- e) Influence independent variables to dependent variable is opposite if the coefficient value is negative. The dependent variable decreases when the coefficient value is negative. independent variables increase.
- f) Mark significance or probability (*P- Values*):

If $P\text{- Values} \leq 0.05$ so considered significant.

If $P\text{- Values} > 0.05$ so considered not significant.

Table 8 Path Coefficient

Variables	Coefficients	T Statistics	P Values
Governance (X1)	0.228	2,268	0.012
Public Information Disclosure (X2)	0.239	2,150	0,000
SIA (X3)	0.304	3,388	0.016

Based on analysis hypothesis that has been presented in Table 4.9 shows the results of the Governance variable show coefficient of 0.228 which indicates a positive direction with a significance value below 0.05 namely 0.012, while the T Statistics value is above 1.96 is 2.268. This means Governance give influence Which significant And positive to performance of local government agencies. Therefore, the first hypothesis can be accepted. The Public Information Disclosure variable has a coefficient of 0.239 which also shows a positive direction with a significant value. under 0.05, namely 0.000 and the T-statistic value is above 1.96, namely 2.150. This means that Public Information Disclosure has a significant and positive influence on the performance of local government agencies. Therefore, the second hypothesis is accepted. The SIA variable has a coefficient value of 0.304, indicating a positive direction, with a significance value below 0.05, at 0.016, and a T-statistic value above 1.96, at 3.388. This means that SIA has a significant and positive influence on the performance of local government agencies. Therefore, the third hypothesis is accepted.

Discussion Research result

After conducting a hypothesis test in this study using SmartPLS software version 4.0, the results obtained can be summarized as follows:

Table 9 Recapitulation Results Testing Hypothesis

Hypothesis	Direction	Information
H1 Governance influential significant And positive on the performance of local government agencies in Paser Regency.	Positive	Accepted

Table 10 Connection

Hypothesis	Direction	Information
H2 Public Information Disclosure influential significant And positive on the performance of local government agencies in Paser Regency.	Positive	Accepted
H3 Regional Financial Information System influential significant and positive towards the performance of local government agencies in Paser Regency.	Positive	Accepted

Source: Data Processed SmartPLS 4, 2025

The Influence of Governance on the Performance of Regional Government Agencies in Paser Regency

Findings from hypothesis testing First explain that Good governance significantly and positively influences the performance of Paser Regency local government agencies. This indicates that Paser Regency local government agencies will perform better financially and the higher the level of good governance they provide in handling and reporting financial matters. According to the results of the data testing presented in table 4.5, the most dominant indicator value in measuring the Governance variable is The first indicator, 0.885, concerns accountability for program implementation. This means that each agency is accountable for the implementation of each program activity, enabling all parties to assess its performance economically, efficiently, and effectively. Thus, good

THE INFLUENCE OF GOVERNMENT GOVERNANCE, PUBLIC INFORMATION DISCLOSURE, AND REGIONAL FINANCIAL INFORMATION SYSTEM ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN PASER REGENCY

Muhammad Harits Zidni Khatib Ramadhani *et al*

governance influences government performance in its implementation process. The results of this study are in line with the *stewardship theory* which explains the close relationship between *stewards* and *principals*, namely the government (*steward*). as manager source Power responsible answer to public and organizational interests, not just personal interests One of the requirements for achieving sustainable performance is to be accountable for performance with good, measurable governance and attention to the interests of managers and stakeholders (Badele & Fundeanu, 2014). With existence Financial Governance, making The public is increasingly encouraged to contribute funds in the form of regional taxes and levies to the government to maximize local revenue, which is then managed to realize regional development in Paser Regency. This will certainly reduce the Paser Regency government's dependence on central transfer funds and enable it to achieve service targets for improved community welfare. The results of this study are in line with previous research which shows that Governance significantly and positively influences the performance of regional government institutions (Rahmadani & Narastri, 2024; Azizah & Hidayat, 2023; Haris *et al.*, 2022; Sufiati *et al.*, 2022). Based on these findings, it can be concluded that the government will perform better in fulfilling its obligations if it provides a stronger Governance System for the public.

The Influence of Public Information Disclosure on the Performance of Regional Government Agencies in Paser Regency

The results of the second hypothesis test explain that Public Information Disclosure significantly and positively influences the performance of regional government agencies in Paser Regency. the signify that the more Good implementation Public Information Disclosure by The transparency of the delivery of financial information and ease of access to information by local government agencies in Paser Regency will influence the level of financial performance in these agencies. According to the test results, the data in table 4.5 shows the highest indicator value. dominant in measure variables Public Information Disclosure that is The second indicator, at 0.895, concerns the availability and accessibility of budget documents. This means that each agency is able to provide financial information that is easily accessible to the public and other information users. The results of this study are in accordance with the *stewardship theory* which explains that Public Information Disclosure can create a better relationship between the government (*steward*) and the community (*principal*) that is based on trust. With this Public Information Disclosure can increase public trust in the Paser Regency local government because the public becomes more aware of information related to the use of public funds. In addition, Public Information Disclosure can reduce dependence on central transfer funds by encouraging the community to pay taxes and regional levies more disciplined to support the local budget of Paser Regency. The results of this study align with previous research showing that the performance of local government institutions is significantly and positively influenced by Public Information Disclosure (Rahmadani & Narastri, 2024; Sufiati *et al.*, 2022; Jitmau *et al.*, 2017). These findings suggest that Public Information Disclosure in local administration serves to reduce negative opinions towards the government. Public participation in decision-making decision, distribution information policy, and publishing financial reports are some ways to achieve Public Information Disclosure.

The Influence of the Regional Financial Information System on the Performance of Regional Government Agencies in Paser Regency

Based on the results of the third hypothesis test, the Regional Financial Information System significantly and positively influences the performance of Paser Regency government agencies. This indicates that the system is getting better and more reliable. Regional Financial Information System Which used something agency government areas in Paser Regency to collect, record, process, and report information regarding financial aspects, this will influence the level of better financial performance in the agency. According to the data testing results shown in Table 4.5, the most dominant indicator value in measuring the Regional Financial Information System variable is the second indicator, at 0.861, which concerns ease of use of the information system. This means that every agency using the Regional Financial Information System can simplify and expedite the financial recording process. *stewardship theory*, which explains that the government acts as a public servant (*steward*) who is intrinsically committed to acting in the public interest. In addition to supporting... role government in provide information Which appropriate time and accurate, reliable Regional Financial Information System enables staff members in agency government area For operate task they as effective as possible This facilitates the planning, implementation, and monitoring of work programs in the Paser Regency regional government. Public trust in government financial management can be enhanced, and communities are encouraged to cooperate with the government to maximize regional revenues when accurate financial information is publicly available. In this way, public welfare and public

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THE INFLUENCE OF GOVERNMENT GOVERNANCE, PUBLIC INFORMATION DISCLOSURE, AND REGIONAL FINANCIAL INFORMATION SYSTEM ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN PASER REGENCY

Muhammad Harits Zidni Khatib Ramadhani et al

services can be provided without over-reliance on transfers from the central government. The results of this study align with previous research showing that the Regional Financial Information System significantly and positively influences the performance of local government agencies (Azizah & Hidayat, 2023; Zahro, 2016). Based on these findings, it can be interpreted that the Regional Financial Information System improves the performance of local government agencies because the availability of timely and accurate data can accelerate the planning, implementation, and decision-making processes, as well as increase work efficiency and effectiveness. This can occur because the Regional Financial Information System can improve employee performance and, of course, will also have an impact on improving performance within the local government agency.

CONCLUSION

The performance of local government agencies has been analyzed in the previous chapter, and the following conclusions were reached:

1. The performance of local government agencies in Paser Regency is significantly and positively influenced by Good Governance. Consequently, the initial hypothesis is confirmed. This explains that the financial performance of local government agencies will improve the more Good Governance they offer in managing and reporting their finances.
2. Public Information Disclosure significantly and positively influences the performance of local government agencies in Paser Regency. Therefore, the second hypothesis is accepted. This means that better implementation of Public Information Disclosure by local government agencies, in terms of transparency in the delivery of financial information and ease of access, will improve financial performance in those agencies and reduce negative public perceptions of the government.
3. The Regional Financial Information System significantly and positively influences the performance of Paser Regency's regional government agencies. Therefore, the third hypothesis is accepted. This indicates that the better and reliable Regional Financial Information System used by a government agency area in gather, take notes, process, And
4. reporting information regarding financial aspects will influence the level of better financial performance in the agency through employee performance in managing and delivering accurate and timely financial information.

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THE INFLUENCE OF GOVERNMENT GOVERNANCE, PUBLIC INFORMATION DISCLOSURE, AND REGIONAL FINANCIAL INFORMATION SYSTEM ON THE PERFORMANCE OF LOCAL GOVERNMENT AGENCIES IN PASER REGENCY

Muhammad Harits Zidni Khatib Ramadhani et al

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Muhammad Harits Zidni Khatib Ramadhani **et al**

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