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## The Influence of Implementation of the Regional Government Information System and the Government Internal Control System on Corruption (A Case Study on *Regional Work Unit of Bandung Regency Government*)

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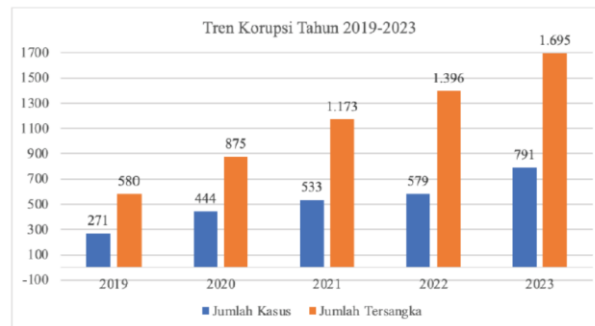
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**Abstract:** This study aims to determine the effect of the Implementation of Local Government Information Systems and Government Internal Control Systems on Corruption (Case Study on the Regional Government Work Unit of Bandung Regency). The factors tested in this study are the Application of Local Government Information Systems and Government Internal Control Systems as independent variables and Corruption as the dependent variable. The research method used is quantitative. The data collection method used was a questionnaire. The data analysis technique used multiple linear regression analysis with the help of the Statistical Package for the Social Sciences 27 application. The results showed that the Application of Local Government Information Systems and Government Internal Control Systems had a negative effect on corruption.

**Keywords:** Implementation of SIPD, Implementation of SPIP, Corruption

### INTRODUCTION

Fraud that occurs in the government sector, commonly known as corruption, according to Law Number 31 of 1999, is an act against the law carried out with the intention of enriching oneself, another person, or a corporation, which results in a loss to the state's finances or economy. Corruption has direct consequences on governance and economic factors, ultimately leading to poverty (Nurhasanah, 2016). Corruption is one of the most common types of fraud in Indonesia compared to other forms of fraud (Tagora and Putriana, 2022). This is supported by a survey conducted by the Association of Certified Fraud Examiners Indonesia (2020), which reported a total of 239 fraud cases in Indonesia during 2019. These included 22 cases of financial statement fraud (9.2%), 50 cases of asset or state wealth misuse (20.9%), and the largest portion—167 cases (69.9%)—were corruption cases. Corruption is the most difficult type of fraud to detect because the involved parties collaborate to enjoy the benefits (mutual symbiosis) (Hidayati and Mulyadi, 2017).



**Figure 1. Corruption Trends from 2019 to 2023**

Source: ICW (2024)

According to the 2023 Corruption Monitoring Report by Indonesian Corruption Watch (2024), the trend of corruption has increased over the past five years. ICW identified two main factors contributing to the rise in corruption: the government's anti-corruption strategy, particularly law enforcement actions, has not been optimal, and the corruption prevention strategies have not been fully effective. Despite the existence of various Anti-Corruption Laws and the establishment of the National Strategy for Corruption Prevention (Stranas-PK), the rising number of corruption cases indicates that the government's efforts have not been effective in preventing fraud in Indonesia. Corruption cases are closely linked to government institutions, one example being the case in the Bandung Regency Government. Although the Bandung Regency Government has received an Unqualified Opinion (WTP) for eight consecutive years, there are still findings that indicate fraudulent behavior. In the Audit Report on the 2022 Financial Statements of the Bandung Regency Government, the Civil Service Police Unit (Satpol PP) had realized an expenditure budget of IDR 158,023,604.55; however, the accountability documents uploaded to the Regional Government Information System did not match the actual conditions. Further information from the Assistant Expenditure Treasurer stated that the expenditure accountability documents were created by the implementing staff under the instruction of the Head of the Finance Subdivision after a cash withdrawal had been made.

Design of the Regional Government Information System (SIPD). Corruption persists due to the misuse of technology by irresponsible actors (Marsuni *et al.*, 2022). Implementing an efficient Accounting Information System (AIS) integrated with information technology is essential for fraud prevention and detection (Ridwan *et al.*, 2023; Suhandi and Muharriyanti, 2023). AIS supports control, planning, and organizational analysis and is developed in accordance with existing regulations (Damayanti and Nugroho, 2024; Silviana and Antoni, 2014). SIPD, regulated under the Ministry of Home Affairs Regulation No. 70 of 2019, integrates regional development and financial information to improve efficiency and oversight in local government management (Ministry Of Home Affair, 2019).

An Accounting Information System (AIS) must be supported by internal control systems, as both are interrelated in preventing fraud (Suhandi and Muharriyanti, 2023). Internal control helps prevent waste, theft, and asset mismanagement, ensures reliable financial reporting, regulatory compliance, and reduces the risk of losses and irregularities (Nugroho and Afifi, 2022; Opaleye and Adelugba, 2024). The Indonesian government mandates the implementation of Government Internal Control Systems (SPIP) through Government Regulation No. 60 of 2008 to minimize fraud risks in both central and regional government institutions (Kartadjumena and Indriyati, 2021). Numerous studies have shown that AIS and SPIP implementation significantly impact fraud prevention (Adinugorho and Susilowati, 2022; Dewi and Suardana, 2022; Efriyenty, 2020; Putri Afrilia Nurrochmah *et al.*, 2024; Sunaryo *et al.*, 2019).

Previous studies on internal control and fraud have shown mixed results. Andini et al. (2024) and Adhivinna and Agustin (2021) found no significant effect of internal control on village fund fraud, attributing fraud more to individual morality. Similarly, R. Dewi & Suardana (2022) concluded that internal control does not significantly affect fraud. In contrast, other studies (Adinugorho and Susilowati, 2022; Arthana, 2019; Efriyenty, 2020; Putri Afrilia Nurrochmah et al., 2024; Romadhon et al., 2024). found that effective internal control significantly reduces fraud. Due to these inconsistent findings, this study aims to reexamine the relationship between accounting information systems, internal control, and fraud. Unlike previous research, this study focuses specifically on the implementation of the Regional Government Information System (SIPD) and the Government Internal Control System (SPIP). Based on the phenomena described, the researcher formulates the research problem as the persistence of corruption within the Regional Government of Bandung Regency. The research questions are soes the Regional Government Information System (SIPD) influence corruption? and does the Government Internal Control System (SPIP) influence corruption?.

## METHOD

This study used a quantitative research method. The sampling technique used is the census method. According to Sugiyono (2019), the census method is a sampling technique in which all members of the population are used as the sample. Therefore, the sample in this study includes all Regional Work Units (SKPD) in the Bandung Regency Government, totaling 69 units. The hypothesis testing is conducted using a multiple linear regression analysis model.

## RESULTS AND DISCUSSION

### Results

**Table 1.** Respondent Characteristics

Characteristics	Total	Percentage
<b>Gender</b>		
Male	29	42.03%
Female	40	57.97%
<b>Age</b>		
< 25 Years	0	0.00%
25 - 34 Years	23	33.33%
35 - 44 Years	16	23.19%
45 - 54 Years	22	31.88%
≥ 55 Years	8	11.59%
<b>Last Education</b>		
Senior High School / Vocational School / Islamic Senior High School (SMA/SMK/MA)	6	8.70%
Diploma 1/2/3 (D1/D2/D3)	6	8.70%
Bachelor's Degree (D4/S1)	44	63.77%
Master's Degree (S2)	13	18.84%
<b>Position</b>		
Head of Finance/Program/Sub-Division (Kasubbag Keuangan/Program/AKPD)	23	33.33%
Finance/Program Staff	46	66.67%
<b>Length of Service</b>		
0 – 5 Years	7	10.14%
5 – 10 Years	22	31.88%
10 – 15 Years	12	17.39%
> 15 Years	28	40.58%

Table 1 shows that the majority of respondents are female (57.97%). Most are aged 25–34 (33.33%), followed by 45–54 years (31.88%). The highest education level is D4/S1 (63.77%), with most respondents working as Finance/Program Staff (66.67%). In terms of work experience, 40.58% have worked for more than 15 years. According to the Ministry of Manpower (2022), the productive age is 15–54 years, indicating that most employees fall within this range. This suggests the Bandung Regency Government workforce is mature in both age and experience. Productive-age workers tend to have high creativity, adequate knowledge, and strong responsibility (Suyono dan Hermawan, 2013). The dominance of D4/S1 graduates also reflects a solid educational background, which supports performance (Dinantara and Imron, 2021).

**Table 2. Descriptive Statistics**

Variable	N	Min	Max	Mean	Std. Deviation
SIPD Implementation	69	13.0	35.0	28.87	4.74
SPIP Implementation	69	60.0	140.0	113.57	15.80
Corruption	69	14.0	59.0	27.88	9.25

Source: Processed Primary Data (2025)

1. SIPD Implementation: With a mean of 28.87 and a standard deviation of 4.74, SIPD implementation levels are relatively high and show moderate variation among respondents.
2. SPIP Implementation: The mean score of 113.57 with a standard deviation of 15.80 indicates strong implementation of SPIP, though responses vary more widely.
3. Corruption: The average corruption level is 27.88 with a standard deviation of 9.25, showing moderate perceived corruption with some variation across responses.

**Table 3. Assumption Testing Summary**

Test	Variable	Result / Value	Interpretation
<b>Normality Test</b>	-	Sig. = 0.200	Data is normally distributed
<b>Multicollinearity Test</b>	SIPD Implementation	VIF = 3.636	No multicollinearity
	SPIP Implementation	VIF = 3.636	No multicollinearity
<b>Heteroscedasticity Test</b>	SIPD Implementation	Sig. = 0.104	No heteroscedasticity
	SPIP Implementation	Sig. = 0.191	No heteroscedasticity

Source: Processed Primary Data (2025)

The results indicate that the data is normally distributed, with no signs of multicollinearity or heteroscedasticity, confirming that the regression model meets the classical assumption requirements.

**Table 4. Coefficient of Determination**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.829	0.686	0.677	5.255

Source: Processed Primary Data (2025)

The test result shows an  $R^2$  value of 0.686, indicating that SIPD and SPIP implementation contribute 68.6% to corruption reduction, while the remaining 31.4% is explained by other variables outside this study.

**Table 5. F-Test (ANOVA)**

Model	Sum of Squares	df	Mean Square	F	Sig.
<b>Regression</b>	3990.240	2	1995.120	72.238	0.000
<b>Residual</b>	1822.832	66	27.619		
<b>Total</b>	5813.072	68			

Based on Table 5, the F-test shows a value of 72.238 with a significance level of 0.000. Since  $0.000 < 0.05$ , the regression model is considered valid and appropriate for this study.

**Table 6. Multiple Linear Regression Analysis**

Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients (Beta)	t	Sig.
(Constant)	79.522	4.624		17.199	0.000
SIPD Implementation	-1.050	0.257	-0.538	-4.093	0.000
SPIP Implementation	-0.188	0.077	-0.321	-2.441	0.017

Source: Processed Primary Data (2025)

$$Y = 79,522 - 1,050X_1 - 0,188 + e$$

The multiple linear regression results can be interpreted as follows: 1) The constant value of 79.522 indicates that without the implementation of SIPD and SPIP, the estimated level of corruption is 79.522 units; 2) The regression coefficient for SIPD is -1.050, meaning that a one-unit increase in SIPD implementation reduces the level of corruption by 1.050 units, assuming other variables remain constant; 3) The regression coefficient for SPIP is -0.188, meaning that a one-unit increase in SPIP implementation reduces the level of corruption by 0.188 units, also assuming other variables remain constant. This implies that while both variables help reduce corruption, SIPD has a stronger effect than SPIP.

**Table 7. T-Test Results**

Variable	Unstandardized Coefficient (B)	t	Sig.	Description
SIPD Implementation	-1.050	-4.093	0.000	H <sub>0</sub> Rejected, H <sub>a</sub> Accepted
SPIP Implementation	-0.188	-2.441	0.017	H <sub>0</sub> Rejected, H <sub>a</sub> Accepted

Source: Processed Primary Data (2025)

Based on the t-test, the SIPD Implementation variable has a significance value of  $0.001 < 0.05$  and a t-value of  $-4.093 < t\text{-table } 1.97769$ , indicating that H<sub>0</sub> is rejected and H<sub>a</sub> is accepted. This means that SIPD implementation has a negative effect on corruption—the better the SIPD is implemented, the lower the level of corruption. Similarly, the SPIP Implementation variable has a significance value of  $0.017 < 0.05$  and a t-value of  $-2.441 < t\text{-table } 1.97769$ . Therefore, H<sub>0</sub> is rejected and H<sub>a</sub> is accepted, indicating that SPIP implementation also has a negative effect on corruption—the stronger the implementation of SPIP, the lower the corruption level.

## Discussion

### 1. The Influence of Regional Government Information System Implementation on Corruption

The implementation of the Regional Government Information System (SIPD) as mandated in the Regulation of the Minister of Home Affairs Number 70 of 2019 plays an important role in efforts to reduce corruption rates in local government. This system integrates information on regional development, finance, and governance, thereby increasing transparency and accountability. The results of the study indicate that better implementation of SIPD correlates with lower levels of corruption, in line with previous studies that emphasize the role of accounting information systems in preventing fraud. In line with agency theory, the availability of easily accessible and transparent data can reduce the risk of agency conflicts and corrupt practices (Adinugorho and Susilowati, 2022; Dewi and Suardana, 2022; Efriyenty, 2020; Putri and Oktarina, 2023; Putri Afrilia Nurrochmah et al., 2024; Sunaryo et al., 2019). However, there are still several challenges, such as limited technical understanding, weak data integration, inconsistent verification processes, and ineffective access control due to the role of the organization that is not structured enough. These various problems hinder the optimal

functioning of the system and open up opportunities for data manipulation and abuse of authority.

## 2. The Influence of Government Internal Control System Implementation on Corruption

The implementation of the Government Internal Control System (SPIP), as mandated by Government Regulation No. 60 of 2008, aims to reduce fraud and corruption in public institutions (Kartadjumena and Indriyati, 2021). SPIP is a comprehensive internal control framework involving risk assessment, control activities, communication, and continuous monitoring. This study found that stronger SPIP implementation negatively correlates with corruption in the Bandung Regency government. This supports agency theory, where SPIP serves as a monitoring mechanism for the public (principal) to ensure government officials (agents) act in the public's interest. This finding is consistent Arthana (2019), Noprianto et al. (2020), Anggara et al. (2020), Adyaksana & Sufitri (2022), Efriyenty (2020), Romadhon et al. (2024), Putri Afrilia Nurrochmah et al. (2024), Adinugorho & Susilowati (2022) with who found that internal control has a significant effect on fraud, indicating that the more effective the internal control, the lower the likelihood of fraud. However, challenges remain, including lack of employee understanding of competency standards, insufficient system updates, and weak monitoring of information systems, which open gaps for manipulation, weak oversight, and ultimately, corruption.

## CONCLUSION

Based on the findings and discussion, it can be concluded that the implementation of the Regional Government Information System (SIPD) and the Government Internal Control System (SPIP) has a negative effect on corruption in the Bandung Regency Government. In other words, the more effectively these systems are implemented, the lower the likelihood of corruption, due to increased transparency, accountability, and internal oversight. Therefore, it is recommended that the local government improve understanding and dissemination of SIPD and SPIP, strengthen verification and authorization processes, restructure the organization and clarify job descriptions, and foster a culture of transparency and accountability. Future researchers are encouraged to include additional variables such as HR competence, integrity, organizational culture, leadership, or transparency and accountability, and to expand the research area to gain more comprehensive insights.

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