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## **Enhancing Regional Financial Management Information Systems: The Impact of Superior Support, Goal Clarity, and Training**

Indah Natalia<sup>1</sup>, Cristin Clalorin<sup>2</sup>  
[Indah.natalia@student.ubl.ac.id](mailto:Indah.natalia@student.ubl.ac.id)  
[cristin.clalorin@student.ubl.ac.id](mailto:cristin.clalorin@student.ubl.ac.id)

<sup>12</sup>Universitas Bandar Lampung

### **Abstract**

This study investigates the impact of supervisor support, goal clarity, and training on the regional financial management information systems in regional apparatus organisations. The research involved a cohort of 40 participants who were responsible for finance, asset management, and budgeting. The data collection process entailed directly delivering questionnaires to employees who were actively involved in regional equipment operations. The hypotheses were tested using quantitative analysis techniques such as multiple linear regression models, t-tests, and r-tests. The results suggest that supervisor support, goal clarity, and training have a substantial positive impact on the implementation of financial management information systems in regional apparatus organisations. This study highlights the need of having supportive frameworks, well-defined goals, and thorough training programmes to enhance the efficiency and effectiveness of financial management systems in regional settings.

Keywords: Supervisor Support, Goal Clarity, Training, Regional Financial Management Information Systems.

### **Introduction**

The swift progress of information and communication technology has had a major effect on the data processing and information systems of organisations that are responsible for reporting financial data (Debrecey et al., 2002; Nusbaum & Weiss, 1993). In order to guarantee the successful and streamlined handling of financial data, there is an increasing demand for dependable, prompt, and accurate integrated information systems (Cain Piers, 2001; Oyelere et al., 2003). These systems need to be fully integrated and able to provide reliable and pertinent information. Regional financial management information systems are implemented to optimise employees' productivity and result in the production of transparent and accountable government financial reports, hence enhancing community trust (Xiao et al., 1997). These results are supported by a variety of behavioural characteristics. Supervisor assistance is crucial for encouraging staff and giving them with guidance to improve their performance in creating transparent and responsible financial reports (Abdelraheem et al., 2021). Similarly, having clear goals is crucial to ensure that staff are in sync with the organization's aims and targets. Training programmes are essential for improving employees' skills in using the regional financial accounting system, which helps the organisation achieve its objectives (Yuesti et al., 2022).

Prior studies undertaken within the Department of Padang City Government have produced inconclusive results regarding the impact of objective clarity and supervisor assistance on the usage of regional financial accounting systems (Priskila et al., 2018; Wulandari et al., 2021). The presence of clear objectives had a notable positive influence on the use of the system, whereas the impact of supervisor support was not statistically significant. In contrast, opposing research findings have indicated that the effectiveness of system usability is not much influenced by training and clarity of objectives, but rather by the level of supervisor assistance (Arasanmi, 2019; Dahlan, 2019; Priskila et al.,

2018). Moreover, the effectiveness of regional financial accounting systems is influenced by the explicitness of goals and the quality of training. The contrasting results underscore the intricate nature of the connection between organisational characteristics and system effectiveness (Anggriawan & Yudianto, 2018; Herusetya, 2010).

Considering the inconsistencies identified in prior research, there is a significant need to investigate this study gap. This study specifically attempts to examine the impact of supervisor support, objective clarity, and training on regional financial management information systems (Abernethy & Brownell, 1997; Rom & Rohde, 2007). This research aims to enhance the understanding of the relationship between organisational support structures and the effectiveness of financial management information systems by thoroughly analysing these elements (Grabski et al., 2009). Therefore, the upcoming sections will thoroughly examine the research methods utilised and explain the findings and consequences of this investigation.

### **Literature Review**

Contingency theory posits that no singular system universally fits all organizations in every circumstance. Instead, it suggests that the effectiveness of an accounting system hinges upon situational variables within the organization. A closer alignment between the monitoring system and these contingent factors leads to enhanced organizational performance. Therefore, the successful implementation of an accounting system and regional financial management system is contingent upon the specific conditions of the regional government in question (Cadez & Guilding, 2008; Otley, 2016).

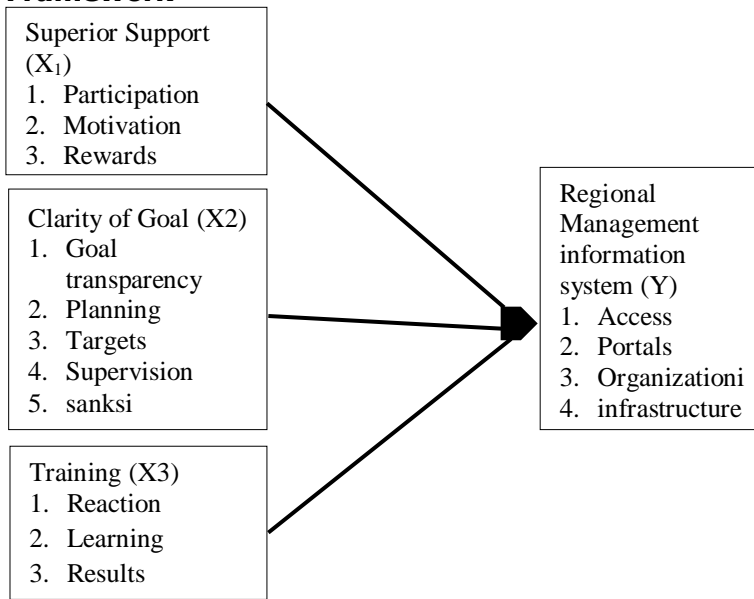
Superior support manifests as robust backing for users of accounting information systems. Such support serves to elevate employee performance by fostering collaboration through supportive relationships between superiors and employees. The pivotal role of superiors and organizational managers is instrumental in ensuring the sustained innovation and advancement of the organization (Cadez & Guilding, 2008; Mchran et al., 2018; Otley, 2016).

Clarity of purpose underscores the importance of clear goals and objectives within an organization. This clarity is vital for charting the course towards achieving organizational targets and ensuring its longevity in the face of future challenges (Cadez & Guilding, 2008; Mchran et al., 2018; Otley, 2016; Simpkins, 2009).

Training is instrumental in enhancing organizational effectiveness and efficiency. By addressing the gap between employee knowledge, skills, and attitudes, tailored training programs serve to bolster performance outcomes both in the present and the future. Such initiatives are designed to meet the individual needs of employees while aligning with the overarching objectives of the organization (Otley, 2016; Simpkins, 2009).

The Regional Financial Management Information System represents an integrated computer application program aimed at facilitating the administrative processes of regional governments. Comprising various interconnected applications, this system is distributed across regional apparatus organizations, offering an integrated approach to decision-making support for regional leaders (Otley, 2016).

**Framework**



**Methodology**

This study utilizes quantitative research data sourced primarily from the perceptions and opinions of employees within the Bandar Lampung City Regional Apparatus Organization. The primary data collection method employed involves distributing questionnaires directly to the respondents.

The population under study comprises all employees/staff of the Regional Apparatus Organization in the city of Bandar Lampung, totaling 40 individuals. For data collection purposes, primary data is exclusively utilized, representing information gathered firsthand from the targeted population. This primary data is acquired through the administration of questionnaires designed to elicit responses and opinions from the participants.

To analyze the collected data, the research employs the multiple linear regression analysis method. This statistical technique enables the examination of the relationships between multiple independent variables and a dependent variable. Through the multiple linear regression equation, the study seeks to identify and quantify the impact of various factors on the regional financial management information systems under investigation (Abbas et al., 2020; DeRigne et al., 2016).

$$Y = a + bX_1 + bX_2 + et$$

Information:

Y = Regional Financial Management Information System

a = Constant

b = Coefficient

X<sub>1</sub> = Superior Support

X<sub>2</sub> = Clarity of Goal

X<sub>3</sub> = Training

et = Error term

The methodology employed in this research involved the utilization of the t statistical test for hypothesis testing. The objective of employing the t statistical test was to discern any significant partial (individual) influence between the independent variable

and the dependent variable (Alkarkhi & Alqaraghuli, 2020; Eddison, 2000). The decision-making process relied on the following criteria:

If the calculated t value exceeded the tabulated t value, it was inferred that a significant influence existed between the independent variable and the partially dependent variable. Conversely, if the calculated t value fell below the tabulated t value, it was concluded that no significant influence was present between the independent variable and the partially dependent variable (Annis, 2006; Eddison, 2000; Jackson, 1980).

Additionally, the Adjusted Coefficient of Determination Test (Adjusted R2) was conducted to ascertain the extent to which the variation of the dependent variable Y could be explained by the independent variable. An Adjusted R2 value of 1 indicates that the variation of Y as a whole can be entirely elucidated by X. In simpler terms, when Adjusted R2 equals 1, all observation points align precisely on the regression line, illustrating a comprehensive explanation of the dependent variable's variability by the independent variable (Annis, 2006).

### Results and Discussion

The study was conducted on a population comprising five agencies within regional organizations located in the city of Bandar Lampung. These agencies encompassed the labor department, cooperative department, education department, regional levy tax management agency, and regional asset financial management agency. Each agency's sample consisted of personnel from finance, assets, budgeting, and accounting departments, with a total of 40 questionnaires distributed across the agencies.

The respondents in this research were employees/staff from the aforementioned departments within regional organizations in Bandar Lampung who met the predetermined purposive sampling criteria. The collected data were categorized based on various demographic factors such as gender, educational background, and years of work experience. The characteristics of the respondents studied included gender, age, and education. The data pertaining to respondent characteristics were meticulously compiled to provide a comprehensive understanding of the demographics involved in the study.

**Table 1. Respondent characteristics based on education**

No	Description	Frekuen	Percentag
1	S1	29	72,5%
2	S2	11	27,5%
3	S3	-	-
Total			100%

Based on the findings presented in the table above, it is evident that a significant proportion of the respondents held a Bachelor's degree, constituting 72.5% of the sample, while 27.5% possessed a Master's degree. Specifically, the data reveals that out of the total respondents, 29 individuals, corresponding to 72.5%, were S1 graduates. In contrast, respondents with a Master's degree accounted for 11 individuals, representing 27.5% of the sample.

Furthermore, when examining the characteristics of respondents based on their length of service, the distribution is as follows: [Add relevant details from table 2 here]. This segmentation provides insights into the tenure of individuals participating in the

study, offering a nuanced understanding of how experience levels may influence perceptions or outcomes related to regional financial management information systems.

**Table 2. Characteristics of respondents based on length of service**

Working Period	Amount	Percentage
1-5 tahun	17	42,5%
6-10 tahun	11	27,5%
11-20 tahun	3	7,5%
>20tahun	9	22,5%
Total	138	100%

The findings from the research indicate a varied distribution of respondents across different tenures within the organization. Notably, a significant proportion, comprising 17 individuals, which accounts for 42.5% of the sample, reported a tenure ranging from 1 to 5 years. This suggests a considerable presence of relatively newer employees within the surveyed population.

In contrast, the data also reveals a noteworthy representation of respondents with longer tenures. Eleven individuals, constituting 27.5% of the total sample, reported a tenure spanning from 6 to 10 years, indicating a moderately established workforce within this timeframe. Additionally, a smaller subset of respondents, comprising 3 individuals (7.5%), reported a tenure ranging from 11 to 20 years, suggesting a minority of individuals with a more extensive history within the organization.

Furthermore, the findings demonstrate that there is still a notable presence of individuals with extensive organizational experience. Nine respondents, representing 22.5% of the total sample, reported a tenure exceeding 20 years. This indicates the continued engagement of long-serving employees within the organizational framework.

Overall, the distribution of respondents across varying tenures reflects a diverse workforce composition within the organization. While a significant portion comprises relatively newer members, there exists a balanced representation of individuals with intermediate to extensive organizational experience, highlighting the dynamic nature of the workforce.

**Table 3. Multiple Linear Regression Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.872	2.614		-.716	.479
X1	.418	.175	.348	2.385	.022
X2	.171	.067	.219	2.546	.015
X3	.389	.133	.438	2.922	.006

The findings derived from the regression analysis reveal crucial insights into the influence of superior support, goal clarity, and training on the effectiveness of regional financial management information systems. Examining the coefficients obtained, it is evident that superior support (X1) contributes significantly with a coefficient of 0.418, indicating that for every unit increase in superior support, there is a corresponding increase in the value of the regional financial management information system. This suggests that robust support mechanisms play a pivotal role in enhancing the functionality and efficiency of these systems within regional apparatus organizations.

Similarly, the coefficient for goal clarity (X2) stands at 0.171, signifying its positive impact on the regional financial management information system. With improved clarity of objectives, there is a corresponding improvement in the system's value, underscoring the importance of clearly defined goals in driving effective financial management practices at the regional level.

Furthermore, the coefficient associated with training (X3) is notably higher at 0.389, indicating a significant positive effect on the regional financial management information system. This underscores the crucial role of training initiatives in equipping personnel with the necessary skills and knowledge to utilize these systems optimally, thereby enhancing overall financial management processes within regional apparatus organizations.

The regression equation  $Y = a + 0.348 X1 + 0.219 X2 + 0.438 X3$  demonstrates that superior support, goal clarity, and training collectively contribute to the enhancement of regional financial management information systems. The findings suggest that each of these factors positively influences the system's value, thereby emphasizing the importance of investing in supportive structures, clearly defined objectives, and comprehensive training programs to optimize financial management practices within regional apparatus organizations. Moreover, the higher regression coefficient associated with the training variable compared to superior support and goal clarity underscores the particular significance of training initiatives in driving improvements in the regional financial management information system.

**Table 4. T Test Results (partial)**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.872	2.614		-.716	.479
X1	.418	.175	.348	2.385	.022
X2	.171	.067	.219	2.546	.015
X3	.389	.133	.438	2.922	.006

The research findings indicate significant influences of various factors on the regional financial management information systems. Firstly, the analysis revealed that superior support plays a crucial role in shaping the efficiency and effectiveness of these systems. The t-count test result for superior support (X1) yielded a value of 2.385, surpassing the critical t-table value of 1.68709. This outcome underscores the substantial impact of superior support, indicating its positive influence on enhancing the regional financial management information systems.



Moreover, the examination of the goal clarity variable (X2) unveiled noteworthy findings. The t-count test result for goal clarity amounted to 2.546, exceeding the critical t-table value. This indicates a significant effect of goal clarity on the regional financial management information systems. The clarity of objectives and goals within the organizational framework emerges as a crucial determinant in facilitating the smooth functioning and efficacy of these systems, as evidenced by the statistical analysis.

Furthermore, the role of training emerged as another pivotal factor contributing to the optimization of regional financial management information systems. The t-count test result for the training variable yielded a value of 2.922, which surpassed the critical t-table value. This finding elucidates the substantial impact of training interventions on enhancing the functionality and performance of the systems. Adequate training equips personnel with the necessary skills and competencies to navigate and utilize the systems effectively, thereby bolstering their overall efficacy and efficiency.

The research findings underscore the significance of superior support, goal clarity, and training in shaping the regional financial management information systems. These factors collectively contribute to optimizing the functionality and performance of these systems, thereby enhancing organizational effectiveness and efficiency in financial management processes.

**Table 5. Test Results of the Adjusted Coefficient of Determination adjusted (Adjusted R2)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.909 <sup>a</sup>	.826	.812	1.763

Based on the findings derived from the determination coefficient test (*R*<sup>2</sup>) as depicted in Table 5, the obtained R value of 0.812 signifies a substantial correlation between superior support, goal clarity, and training with the variables pertaining to regional financial management information systems. This value suggests a strong degree of association between the independent variables—superior support, goal clarity, and training—and the dependent variables representing regional financial management information systems. The proximity of the R value to 1 further underscores the robustness of this relationship, indicating a high level of interconnection between the factors studied and their impact on the regional financial management information systems. These findings elucidate the profound influence that superior support, clarity of goals, and adequate training exert on enhancing the efficacy and performance of regional financial management information systems. The R value serves as a quantitative measure of the closeness of the relationship between the independent and dependent variables, offering valuable insights into the degree of influence exerted by factors such as superior support, goal clarity, and training on the regional financial management information systems under investigation. Consequently, these results underscore the significance of prioritizing and investing in initiatives aimed at fostering superior support structures, fostering goal clarity, and providing comprehensive training programs to optimize the functionality and effectiveness of regional financial management information systems (Aydiner et al., 2019).

## **Discussion**

The findings of this study align closely with the theoretical framework of contingency theory, which posits that the effectiveness of accounting and financial management systems is contingent upon situational variables within an organization (Cadez & Guilding, 2008; Otley, 2016). The results indicate that superior support, goal clarity, and training significantly influence the effectiveness of regional financial management information systems. These factors are essential components of organizational structures and practices that can either facilitate or hinder the successful implementation and operation of such systems.

Superior support, as evidenced by the regression and t-test results, emerges as a crucial factor in enhancing the functionality and efficiency of regional financial management information systems (Cadez & Guilding, 2008; Mchran et al., 2018; Otley, 2016). The findings emphasize the importance of supportive relationships between superiors and employees in driving innovation and organizational advancement. Moreover, superior support fosters collaboration and elevates employee performance, thereby contributing to the overall effectiveness of financial management practices within regional government entities.

Similarly, clarity of purpose, as highlighted in both the theoretical framework and the study findings, plays a pivotal role in shaping the effectiveness of financial management systems (Cadez & Guilding, 2008; Mchran et al., 2018; Otley, 2016; Simpkins, 2009). Clear goals and objectives provide a roadmap for organizational success, guiding decision-making processes and ensuring alignment with strategic priorities. The positive relationship between goal clarity and the value of regional financial management information systems underscores the importance of establishing clear objectives within regional government organizations to enhance operational efficiency and effectiveness.

Furthermore, the findings emphasize the significant impact of training on the optimization of financial management practices within regional apparatus organizations (Otley, 2016; Simpkins, 2009). Adequate training programs equip personnel with the necessary skills and knowledge to utilize financial management information systems effectively, thereby enhancing organizational performance and efficiency. The higher regression coefficient associated with the training variable compared to superior support and goal clarity further underscores the particular significance of investing in training initiatives to drive improvements in financial management systems.

In conclusion, the study findings provide empirical support for the theoretical framework of contingency theory, demonstrating that superior support, goal clarity, and training are critical determinants of the effectiveness of regional financial management information systems within the context of regional government organizations. By prioritizing supportive structures, establishing clear objectives, and providing comprehensive training programs, regional governments can enhance the functionality and performance of financial management systems, thereby improving organizational effectiveness and efficiency.

## **Conclusion**

Based on the results of the research and discussions regarding the influence of superior support, clarity of objectives, and training on regional financial management information systems in Bandar Lampung city's regional apparatus organizations, several key findings emerge.

Firstly, supervisor support exhibits a positive and significant impact on the regional financial management information system within these organizations. This underscores

the crucial role of supportive leadership in motivating the organization towards goal attainment (Anggriawan & Yudianto, 2018). Secondly, the clarity of objectives demonstrates a similar positive and significant effect on the regional financial management information systems. This indicates that well-defined goals inspire organizational planning and facilitate goal-oriented actions (Anggriawan & Yudianto, 2018). Thirdly, training is shown to have a positive and significant influence on the regional financial management information system. The provision of training enriches organizational understanding and proficiency in utilizing the system effectively.

In light of these findings, several recommendations can be proposed for the enhancement of regional apparatus organizations: Leadership should focus on further boosting employee motivation and implementing appropriate reward mechanisms to foster a conducive work environment. Incorporating employee involvement in the planning process can enhance goal alignment and organizational commitment towards objectives.

Post-training feedback sessions should be encouraged to allow employees to express their opinions and insights, ensuring the relevance and effectiveness of the training programs. Practical exercises or tests should be integrated into training sessions to reinforce learning and skill development among employees.

Efforts should be directed towards minimizing errors in the application process, emphasizing the importance of accuracy and efficiency in financial management.

Regional apparatus organizations should prioritize improving performance in budget management processes and strive to meet program deadlines consistently. These findings and recommendations provide valuable insights for regional apparatus organizations in Bandar Lampung city to optimize their financial management information systems and enhance overall organizational effectiveness.

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