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### Transforming Civil Servant Performance Through Accounting Information Systems and Competency Development: A Case Study at Bantimurung District Office

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**Abstract:** This study aims to analyze the implementation of accounting information systems and competency development as strategic factors in improving the performance of civil servants (ASN) at the Bantimurung District Office. A qualitative descriptive approach with a case study strategy was employed, involving interviews, direct observation, and documentation. The findings indicate that the accounting information system enhanced administrative efficiency, financial reporting accuracy, and transparency. Meanwhile, competency development through technical training and mentoring increased the readiness of civil servants to utilize digital systems effectively. The synergy between system implementation and employee competence was found to be crucial for sustainable performance transformation. These results underline the importance of employee engagement and technological acceptance as prerequisites for successful digital innovation in local bureaucracies.

**Keywords:** Accounting Information System; Civil Servant Competence; Digital Bureaucracy; Public Sector Performance; Competency Development

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#### A. Introduction

In the era of accelerating digital transformation, governments worldwide are compelled to enhance the effectiveness, transparency, and accountability of public service delivery. Within this context, the implementation of accounting information systems (AIS) has emerged as a critical instrument to modernize financial management in the public sector. In Indonesia, the decentralization of public administration has increased the importance of district-level government institutions in fulfilling service mandates. However, the optimal utilization of digital systems like AIS remains uneven,

particularly due to disparities in employee competence and institutional readiness (Anggraini & Kalangi, 2024).

Previous research has largely focused on the technical dimensions of AIS or macro-level implementation across municipalities and provinces. Yet, there is limited empirical insight into how AIS functions in lower-level administrative contexts such as sub-district offices. Studies such as those by Sumaryati and Novitasari (2020) emphasize the intertwined relationship between internal control, human resource capacity, and financial report quality. However, few studies have adequately explored the qualitative dynamics such as user



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engagement and technology acceptance that shape the everyday experience of civil servants navigating digital transformation (Casalino et al., 2020; Christensen & Lægheid, 2020).

This study employs two conceptual foundations: the Technology Acceptance Model (TAM), which posits that perceived ease of use and perceived usefulness determine user adoption of new technologies (Sofyani, 2024), and Involvement Theory, which suggests that user participation fosters ownership and strengthens system sustainability (Waruwu et al., 2025). The combination of these theories enables a holistic exploration of both technological and human resource aspects in the transformation of public service delivery.

The primary objective of this research is to examine (1) the implementation of accounting information systems at the Bantimurung District Office; (2) the influence of civil servant competency development on performance outcomes; and (3) the interconnection between AIS usage and competency in enabling performance transformation. By focusing on a sub-district setting, this study addresses a significant research gap and contributes to the growing discourse on micro-level digital governance practices.

Ultimately, this research contributes to expanding the scope of digital bureaucracy literature by offering grounded evidence from a typically underrepresented institutional level. It advances theoretical understanding on how system functionality and human resource development jointly affect public sector outcomes and provides practical insights for policymakers and administrators managing digital reforms in similar organizational

## **B. Materials and Methods**

This study adopted a qualitative descriptive approach with a case study strategy to explore the relationship between

accounting information systems (AIS), competency development, and the performance of civil servants (ASN) in a localized public administration context. The selection of a case study design was based on its suitability for capturing contextual, processual, and experiential elements of system implementation and employee adaptation in real-world bureaucratic settings. The Bantimurung District Office in South Sulawesi, Indonesia, served as the single case for this study due to its active use of integrated AIS and ongoing personnel development programs.

The data used were qualitative in nature and derived from both primary and secondary sources. Primary data were obtained through semi-structured interviews with key informants, including the sub-district head (camat), finance officers, and human resource personnel. These interviews aimed to uncover perspectives on AIS implementation, staff readiness, and practical challenges encountered during system adoption. Secondary data included internal institutional documents such as financial reports, organizational structure charts, and training records. The triangulation of these sources was essential to validate findings and ensure data credibility (Kurnia & Miqdad, 2023).

Three main instruments were used for data collection: (1) a flexible interview guide adapted to each informant's role and experience; (2) direct observation protocols for recording daily administrative and system-related activities; and (3) document analysis checklists for examining written institutional materials. The data collection process prioritized ethical considerations, including obtaining informed consent from all participants and ensuring the confidentiality of sensitive information.

Inclusion criteria for participants focused on civil servants with direct involvement in financial processes or who had participated in training related to AIS or human resources. Exclusion criteria applied to personnel without relevant roles or whose tasks were unrelated to the study focus. For secondary documents, only authentic and recent internal files were analyzed to maintain temporal relevance.

The unit of analysis was the individual civil servant operating within the institutional structure of the Bantimurung District Office. The focus was placed on examining how these individuals experienced and interpreted AIS integration and competency development within their organizational duties. Key themes of performance such as administrative efficiency, decision-making, service quality, and accountability were used as analytical lenses (Sumaryati & Novitasari, 2020).

Data analysis followed the Miles, Huberman, and Saldana interactive model, comprising three stages: data reduction (categorizing and coding meaningful units), data display (thematic synthesis using matrices and charts), and conclusion drawing/verification (formulating patterns and validating them through triangulation). While coding was done manually, NVivo was used selectively to aid in organizing interview transcripts into thematic clusters. This ensured analytical rigor and allowed for a comprehensive understanding of both individual narratives and organizational processes (Qader et al., 2021; Laourou, 2022).

### **C. Result and Discussion Implementation of the Accounting Information System (AIS)**

The implementation of AIS at the Bantimurung District Office has significantly transformed financial

administration practices. Transitioning from manual to digital systems has enhanced accuracy, reduced reporting delays, and improved fiscal transparency. Applications such as LPSE, SIAPJA, and e-Katalog were instrumental in automating procurement and budgeting processes. These systems enabled real-time tracking of transactions and simplified budget realization reporting. However, implementation faced technical obstacles such as intermittent internet connectivity and limited digital literacy among staff, which hindered system optimization. These findings mirror the experiences reported in local government studies where system adoption is often impeded by infrastructural and human capital constraints (Handayani et al., 2024; Afiah et al., 2020).

### **Influence of Competency Development on Civil Servant Performance**

The research revealed that competency development through workshops, technical training, and mentoring plays a central role in improving ASN performance. Training sessions conducted by BKPSDM equipped staff with practical skills in using AIS-related applications such as SIASN, E-KINERJA, and digital attendance systems. Nevertheless, learning absorption varied, especially among senior staff less familiar with basic computer use. To address this gap, trained administrative personnel provided peer guidance, which fostered a collaborative learning environment. These internal support mechanisms aligned with the notion that competency development in the public sector is most effective when customized and sustained through practical reinforcement (Arman et al., 2024; Sumaryati & Novitasari, 2020).

### **Interconnection Between AIS and Competency in Enhancing Performance**

A key theme emerging from this study is the strong interdependence between AIS usage and employee competency in delivering high-quality public services. While

AIS offers technical capacity for improved reporting and accountability, the ability of staff to engage with the system effectively determines its utility. Staff with higher digital literacy demonstrated better responsiveness, lower error rates, and higher satisfaction with their performance. This finding supports the TAM model, where perceived ease of use and system usefulness are mediated by users' skills and prior exposure (Sofyani, 2024). Furthermore, alignment with Involvement Theory was evident, as actively engaged staff exhibited greater ownership over digital transformation processes (Waruwu et al., 2025).

#### **Comparative Insights and Broader Context**

When compared with studies from other local government contexts, the Bantimurung case exhibits similarities in terms of initial resistance to system change and gradual adaptation through targeted interventions (Christensen & Lægheid, 2020). However, a notable contrast lies in the proactive role of leadership in supporting implementation — where the Camat not only endorsed but participated in system trials and staff mentoring. Such managerial involvement was a catalyst in driving behavior change and facilitating institutional learning, a finding supported by Casalino et al. (2020), who emphasize the importance of managerial champions in public sector digital transformation.

#### **Implications for Theory and Practice**

Theoretically, the integration of TAM and Involvement Theory provides a robust framework for understanding the behavioral and contextual determinants of digital adoption in public bureaucracies. The case highlights that acceptance of technology is not solely a function of design but of organizational culture and competence development. Practically, the study emphasizes that technological investment must be paralleled by investments in people.

Tools alone do not enhance performance competence, confidence, and commitment do. This reinforces findings by Dwivedi et al. (2021), who advocate for a holistic digital transformation strategy that integrates systems, skills, and structures.

#### **Limitations and Directions for Future Research**

Despite its contributions, the study is limited by its single-case focus and reliance on qualitative data, which restricts the generalizability of findings. While the rich narratives capture nuanced dynamics, broader comparative data could validate patterns observed. Future research should explore similar cases across different administrative units and apply mixed methods to triangulate qualitative findings with performance metrics. Longitudinal studies would also be beneficial in assessing the sustainability of competency gains and system effectiveness over time. Exploring additional factors such as leadership style, inter-agency collaboration, and regulatory frameworks may further enrich the discourse on digital governance at the grassroots level.

#### **D. Conclusion**

This study confirms that the integration of accounting information systems (AIS) and the development of civil servant competencies are crucial enablers of performance transformation in local government institutions. At the Bantimurung District Office, the AIS improved administrative accuracy and financial transparency, while targeted training and internal mentoring initiatives enhanced staff readiness and digital fluency. The synergy between technological systems and human resource capabilities emerged as a determinant factor in shaping efficient, responsive, and accountable public service delivery.

Theoretically, the findings validate the applicability of the Technology Acceptance Model (TAM) and Involvement Theory in the context of local public administration. While TAM explains the relevance of perceived ease of use and system utility in user adoption, Involvement Theory highlights how participatory engagement fosters ownership and long-term behavioral change. These insights contribute to the literature on digital bureaucracy by extending conceptual frameworks to the underexplored level of sub-district governance, emphasizing the importance of integrating technological and human development strategies.

Practically, the results call for policymakers, regional administrators, and training institutions to prioritize not only the procurement and implementation of AIS but also the design of inclusive, needs-based competency development programs. Continuous mentoring and managerial support should be institutionalized as part of digital governance strategies. Furthermore, investment in infrastructure such as stable internet access is necessary to ensure system reliability and scalability.

For future research, comparative studies across districts or provinces are recommended to identify patterns and variations in AIS adoption and competency alignment. Mixed-methods approaches could yield deeper insights into causal relationships, while longitudinal studies may uncover the durability of behavioral and institutional change. These directions will be essential to advancing a more nuanced and comprehensive understanding of how digital transformation unfolds in decentralized governance settings.

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