

The Effectiveness of Electronic Local Financial Management Information System (ELFMIS) in Mempawah Regency, West Borneo Province, Indonesia

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Abstract : Electronic Local Finance Management Information System (ELFMIS) is integrated application that was used as a tool for local governments to improve the effectiveness of the implementation of the various areas of financial management regulations. Appropriate With Exceptions Opinion (WDP) of Indonesia Audit Agency (BPK) for local governments Mempawah is a financial management problem that must be improved to avoid mistakes in decision-making. The use of Electronic Local Finance Management Information System (ELFMIS) by Mempawah authority has not yet performed maximally. These problems became the basis for research in measuring the effectiveness LFMIS in Mempawah regency. This research uses an indicator variable for measuring information systems effectiveness proposed by Bodnar. This research made use descriptive with inductive approach. Data collection techniques were mixed from qualitative and quantitative techniques, used questionnaires, interviews and documentation. The obstacles in Local Finance Board (LFB) for the application of ELFMIS such as connection, the quality and quantity of human resources, realization of financial resources, absence of maintenance and another facilities of ELFMIS and verification for financial information.

Keywords : effectiveness, E-LFMIS, finance, local government, system

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