



**WOMEN LEADERSHIP, REGIONAL GOVERNMENT INFORMATION SYSTEM
AND LOCAL GOVERNMENT FINANCIAL PERFORMANCE IN WAKATOBI
REGENCY, INDONESIA**

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ABSTRACT

This study aims to determine the effect of Women's Leadership (X1), Local Government Information System (SIPD) (X2), and Local Wisdom (Z) as moderating factors on regional financial management performance (Y). Using purposive sampling technique, this study collected data from 102 respondents, which were then analyzed using Partial Least Squares (PLS) method. The results showed that Women's Leadership (X1) and Local Government Information System (SIPD) (X2) significantly affect local government financial performance (Y). However, the interaction between Local Wisdom (Z) and SIPD (X2) does not have a significant effect on local financial performance (Y). In contrast, the interaction between Local Wisdom (Z) and Women's Leadership (X1) showed a significant influence on local government financial performance (Y). Thus, these findings highlight the importance of women's leadership and the moderating influence of local wisdom in the context of local financial management. Local governments should pay attention to the importance of women's leadership in improving local financial management performance, as well as consider local wisdom as a factor that can strengthen the influence of leadership on financial performance.

Keywords: Women Leadership, Regional Government Information System, Local Wisdom, Local Government Financial Management Performance

INTRODUCTION

Regional finance is the rights and obligations of the region in the context of organizing regional government. Local governments at both the provincial and district / city levels also prepare budget planning and management that will be carried out in the next year. Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 21 of 2011 concerning Regional Financial Management Guidelines states that all forms of regional financial revenues and expenditures must be recorded and managed in the APBD. Regional financial management is a much-discussed issue in the context of the public sector. Good regional financial management can improve the financial performance of a local government and vice versa, poor regional financial management will make the financial performance of a local government decrease.

Regional finances are managed in an orderly manner, in compliance with laws and regulations, effectively, efficiently, economically, transparently, and responsibly with due regard to the principles of justice, appropriateness, and benefits for the community, what is meant in an orderly manner is that regional finances are managed in a timely and appropriate manner supported by administrative evidence that can be accounted for, meaning that regional financial

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management carried out in accordance with laws and regulations and effective and efficient will be able to produce a good report and comply with the provisions because it is supported by strong evidence. Thus, communication and monitoring are the process of achieving good management. The implementation of financial management guidelines followed by a good understanding of all employees involved will be able to produce quality financial reports as a form of accountability for financial management (Charolina et al., 2013).

Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 70 of 2019 concerning Local Government Information Systems (SIPD) as a policy standard that is a new development of the government to improve the progress of local government information management (Fitrianingsi et al., 2023). The Regional Government Information System or abbreviated as SIPD is an information system that contains regional development planning, regional finance, and guidance and supervision of regional government. SIPD also functions as a network in real and fast data collection using information technology, as support in planning programs and activities and evaluating regional development rationally, effectively and efficiently (Nasution & Nurwani, 2021).

The application of SIPD from the findings that have been carried out by Alfani & Nasution (2022), Alfian & Marlina (2022), Malihah (2024) prove that SIPD can provide convenience, especially the preparation of regional planning and budgeting. Based on research by Dewi et al., (2023) shows that partially and simultaneously the implementation of SIPD has a significant effect on financial management performance. This is supported by research conducted also Dewi et al. (2023) which proves that understanding SIPD has a positive and significant relationship to the quality of financial statements. This means that some of the previous findings reveal that with the existence of SIPD, the performance of local government financial management will be able to produce better quality financial reports because this application can increase effectiveness in financial management specifically from the planning to budgeting process. However, different findings resulted from Teken & Romarinan's research (2024) where the results of their research prove that the application of SIPD has not been effective in supporting the performance of regional financial management but the application of SIPD is quite effective in supporting the preparation of development planning documents.

Government organizations need reformist leaders who can become drivers of change in order to create a good form of cooperation between leaders and followers, with the hope of creating a harmonious work environment. This confirms the importance of leadership in improving organizational performance, because the leader's leadership will affect the performance of his followers (Juniar & Hermanto, 2020). A leader is defined as someone who can use their authority and leadership to guide their subordinates to achieve a common goal. Women's leadership is a scientific discourse that has an established ontological foundation,

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epistemological construction, and axiological or value framework. Women leadership is a form of cultural revolution and a struggle for gender equality to fight the patriarchal system that has been rooted for a long time. The role of women is increasingly prominent in the 21st century in various countries, most women experience development in various sides of life or vertical mobility. Indonesian Women Leadership has really emerged to take a strategic leadership role in government (Qadarsih, 2021). Women Leadership is considered capable of building social communication in society, has integrity, and high concern (Malihah, 2024).

The results of previous research conducted by Ajuna (2023) show that the choice of women to lead regional planning, research and development agencies is evidence of the existence of women in budgeting. Chadwick & Dawson (2018), the findings show that led organizations outperform male-led organizations in terms of non-financial performance across family and non-family businesses. Financially, it shows a statistically significant and positive relationship between female leaders and firm performance only in non-family businesses. This is supported by research conducted by Paembonan & Vida (2019) which proves the professionalism upheld by women leaders, able to separate customary affairs from the world of work. Even able to show significant achievements compared to previous leaders who were held by men. However, in reality, women leaders are able to place themselves professionally and show their achievements in various fields of government.

This is inseparable from the influence of local culture, where the application of local wisdom Tara Turu Toro indirectly shapes the work patterns of the Wakatobi people. The values of Tara (shame), Turu (fear), and Toro (obey) are seen as a system of action that instills a sense of responsibility, discipline, and compliance with norms, which ultimately encourages leaders, including women, to work professionally and with integrity. This can be seen in the persona that is always maintained and follows the prevailing norms and value system. Tara, Turu, Toro is a system of knowledge, a system of action that guides the people of Wakatobi in conducting maritime voyages. The three words have a range of meanings, namely Tara which means tough, strong, valiant, unyielding, resilient, tenacious, brave, patient, and tireless. Turu which means obedient, obedient, obedient or following directions according to the rules. Toro means firm, straight, consistent (Rudi, 2022).

LITERATURE REVIEW

Conceptual Clarification

Regional Financial Management

Regional financial management at both the provincial and district / city levels also prepares budget planning and management that will be carried out in the next year. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 21 of 2011 concerning Regional Financial Management Guidelines states that all forms of regional financial revenues

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and expenditures must be recorded and managed in the APBD (Regional Revenue and Expenditure Budget). These regional financial revenues and expenditures are in the context of carrying out decentralization tasks. Meanwhile, financial receipts and expenditures related to the implementation of deconcentration or assistance tasks are not recorded in the APBD (Regional Revenue and Expenditure Budget). APBD (Regional Revenue and Expenditure Budget) is the basis for regional financial management in one fiscal year. APBD (Regional Revenue and Expenditure Budget) is a plan for the overall implementation of regional income and regional expenditure in the context of implementing decentralization in a certain fiscal year.

Tara Turu Toro Culture

The Tara Turu Toro culture represents the maritime heritage of the Wakatobi people, embodying values of resilience, obedience, and perseverance in navigating the seas. Due to their geographical location and reliance on the ocean, the Wakatobi community has cultivated a wealth of knowledge and practices that serve as a guide in their maritime journeys. *Tara* symbolizes endurance and courage in overcoming challenges at sea, while *Turu* emphasizes the importance of adhering to natural elements, such as wind currents, and maintaining harmony with the environment. *Toro* highlights consistency and determination in balancing the boat, ensuring a safe voyage. According to Sumiman Udu (2015: 23), "*Tara* represents patience and endurance, *Turu* signifies loyalty to the process and goals, and *Toro* reflects a commitment to truth, serving both humanity and nature." These principles extend beyond maritime activities, forming the foundation of character-building and everyday life. Over time, this rich maritime tradition has played a crucial role in shaping the identity of the Wakatobi people and fostering pro-maritime values across Indonesia. This influence can be seen in education, environmental awareness, and social development. As Fattah Hanurawan (2015:1) states, "Indonesia must instill maritime values in its younger generation, as these values are essential for thriving in a maritime nation like Indonesia."

Women Leadership

The concept of women's leadership has gained increasing recognition in organizational studies, emphasizing that women possess leadership competencies equal to, or in some cases exceeding, those of men. Katz and Kahn (in Watkin, 1992) categorized leadership definitions into three perspectives: leadership as a positional attribute, as a set of individual traits, and as a behavioral approach. Yukl (1989) describes leadership as a distinct power dynamic, where group members acknowledge certain individuals' authority to establish behavior patterns for others to follow. Gender-based perceptions of leadership often suggest that women are more emotional and less stable, whereas men are viewed as strong and rational (Fakih, 2003). These stereotypes contribute to gender discrimination, restricting women's access to leadership roles, particularly in the public domain. The Discrimination (Employment and Occupation)

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Convention No. 111 defines discrimination as any distinction or exclusion based on gender that results in unequal employment opportunities or career progression. Women's leadership is not solely a product of feminist movements but also stems from the recognition that women bring unique and valuable leadership qualities to economic, social, and political spheres. The increasing focus on gender and feminism has highlighted the importance of advocating for equal rights and acknowledging women's significant contributions across various sectors (Fattah, 2015).

The Local Government Information System

The Local Government Information System (SIPD) plays a vital role in enhancing governance efficiency and accountability, particularly in the Industry 4.0 era. Information technology has become a fundamental asset in supporting government administration and management. As Indonesia moves toward becoming a developed nation, the adoption of robust information technology is essential to improve public service delivery and ensure more accurate decision-making. The establishment of SIPD aims to build an infrastructure that facilitates electronic-based governance (E-Government), which contributes to good governance by enhancing accountability and strengthening public trust. KAUR (2008) states that good governance involves the provision of efficient and equitable public services across social, political, and economic sectors, encompassing the roles of state institutions. As an integral part of electronic-based governance, SIPD promotes good governance through an interconnected system. According to DeLone & McLean's (1992) information system success model, an effective information system relies on factors such as system quality, information quality, usage, user satisfaction, and its impact at both individual and organizational levels. SIPD is designed to systematically manage government information by prioritizing efficiency and effectiveness in achieving organizational objectives throughout the regional government framework. The development of SIPD integrates resource planning, manual and electronic processes, and the implementation of E-Government. The availability of adequate infrastructure and seamless integration of government data and applications serve as the foundation for successful SIPD implementation. Therefore, its development should align with community needs, regulatory requirements, and competent human resources (Nataniel & Hatta, 2009). Given the nature of SIPD, system development must consider both technical and non-technical factors. As business processes continue to evolve, effective change management is necessary to ensure that SIPD remains relevant and optimally supports good governance.

Theoretical Review

Agency Theory

The concept of agency theory as proposed by Jensen and Meckling (1976), emphasizes the existence of a contractual relationship between the principal (society) and the agent (government), where the government acts as an executor entrusted with managing public

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resources for the benefit of society. In the context of local government financial management, the public as the principal expects the government to act accountably, transparently, and oriented towards the public interest. However, due to information asymmetries and conflicts of interest (Deegan & Samkin, 2009; Aulia et al., 2024), mechanisms are needed to minimize these gaps and ensure accountability.

The Local Government Information System (SIPD) serves as one of the instruments to reduce information asymmetry between the government and the public. By facilitating information disclosure and transparency in the local financial management process, SIPD strengthens the role of the public as a watchdog and increases the accountability of agents to principals. Meanwhile, women leadership brings leadership characteristics that tend to be inclusive, participatory, and have sensitivity to social and ethical values. This has the potential to strengthen accountable agency behavior and reduce opportunistic actions in regional financial management. Furthermore, local wisdom as a moderating variable plays an important role in bridging the cultural values of local communities into government practices. Local wisdom can be a binding value that strengthens the ethics, integrity, and sense of responsibility of agents in carrying out their duties in accordance with the expectations of the principal. Thus, the combination of women's leadership, SIPD, and local wisdom within the agency theory framework creates synergy to improve local government financial management performance in an accountable, transparent, and public interest-oriented manner.

Asymmetric Information Theory

Information asymmetry is a condition when one party, in this case the agent (government), has access to more and more detailed information than the principal (society). This imbalance can cause agents to act opportunistically and not fully carry out their duties in the public interest (Anwar et al., 2024). In the context of local government financial management, information asymmetry is often a barrier to the creation of transparency and accountability. To overcome this, the implementation of the Local Government Information System (SIPD) is crucial. SIPD serves as a tool to open access to public information that can reduce the information gap between the government and the public. With SIPD, the process of planning, budgeting, implementation, and financial reporting becomes more transparent and can be monitored in real-time.

On the other hand, women's leadership in the bureaucracy can strengthen integrity and work ethics, which has an impact on reducing the potential for misuse of information. Women's leadership characteristics that tend to be collaborative and open to public participation also contribute to reducing information asymmetry. Local wisdom acts as cultural values that instill a sense of social responsibility and morality in government practices. Local wisdom can be an ethical guideline that limits manipulative actions due to information asymmetry, thereby

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strengthening the accountability of regional financial management. Thus, within the agency theory framework, reducing information asymmetry through SIPD, strengthening ethics through women's leadership, and moral values through local wisdom, can synergistically improve local government financial management performance.

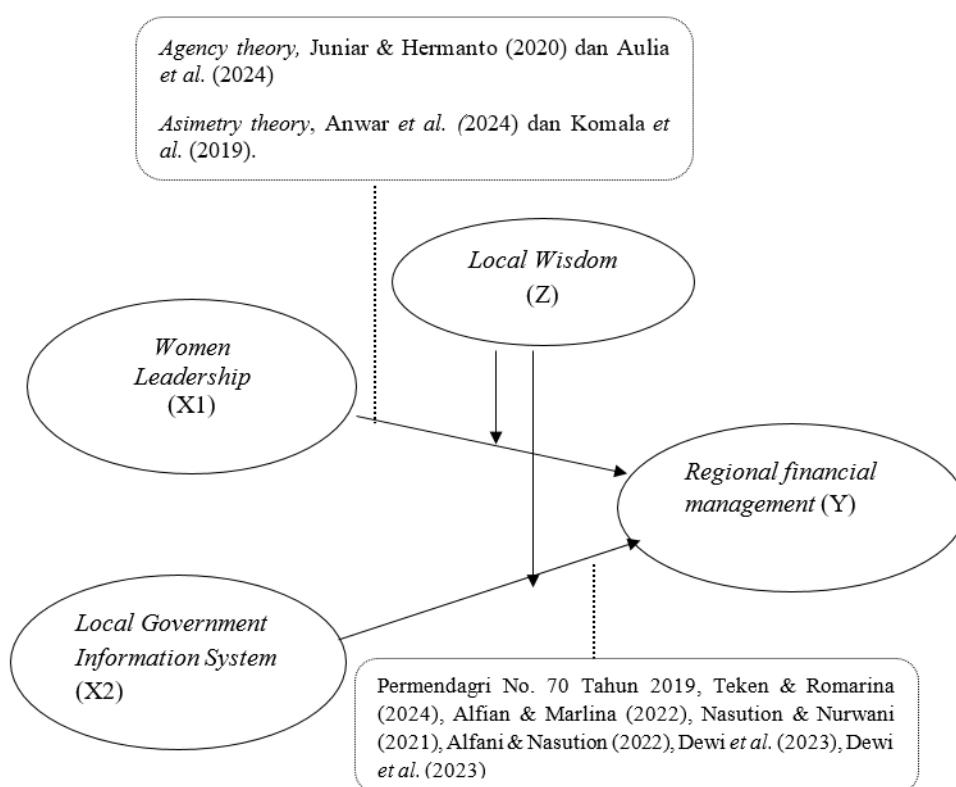


Figure 1 Research Model

There should be a simple clarification for this conceptual model. This research is based on Agency Theory and Asymmetry Theory, which explains that in the relationship between the principal (community) and the agent (government) there is a potential conflict of interest and information asymmetry. This theory is a strong foundation for examining how control mechanisms such as women's leadership, the Local Government Information System (SIPD), and local wisdom can affect the performance of local government financial management.

METHODOLOGY

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This study employs an a quantitative approach. This perspective considers phenomena as objective realities that can be categorized, quantified, and examined to determine causal relationships. The research was carried out within the Wakatobi Regency Government, encompassing 40 Regional Apparatus Organizations (OPD), which include 28 departments, 4 agencies, and 8 subdistrict offices. The population of this study were 2,196 employees from a total of 40 Regional Apparatus Organizations (OPD) consisting of 28 service units, 4 agency units and 8 sub-district offices. The sampling technique used in this study was purposive sampling method, the number of samples in this study were 102 respondents with position criteria consisting of the Head of the Agency and the head of the Regional Finance and Assets Agency, OPD Financial Administration Officer, OPD Spending Treasurer and OPD Receiving Treasurer.

Data collection took place over a three-month period, from October to December 2024. The research population consists of all 40 OPD in Wakatobi Regency. A purposive sampling technique was applied, selecting respondents based on specific criteria to ensure they possessed relevant expertise regarding the studied variables. Data analysis was performed using SEM PLS 4.0 software, as Structural Equation Modeling (SEM) is effective in analyzing complex relationships between latent variables and provides more precise results in explaining causal linkages. The stages of analysis used are Structural Equation Modelling (SEM) - Partial Least Square (PLS), namely model conceptualization, determining the algorithm analysis method, determining the resampling method, drawing path diagrams and model evaluation.

RESULT AND DISCUSSION

Evaluation of Measurement Model (Outer Model)

This study was assessed using convergent validity and discriminant validity, while instrument reliability was evaluated through composite reliability and Cronbach's alpha. Convergent validity is determined by examining the loading factor of each variable indicator, which should exceed 0.7. Additionally, the minimum acceptable AVE (Average Variance Extracted) value is 0.50 or higher, signifying that the construct accounts for at least 50% of the variance in its indicators (Hair et al., 2021: 78). Through the algorithm test analysis, a survey model was developed, as illustrated in the following figure.



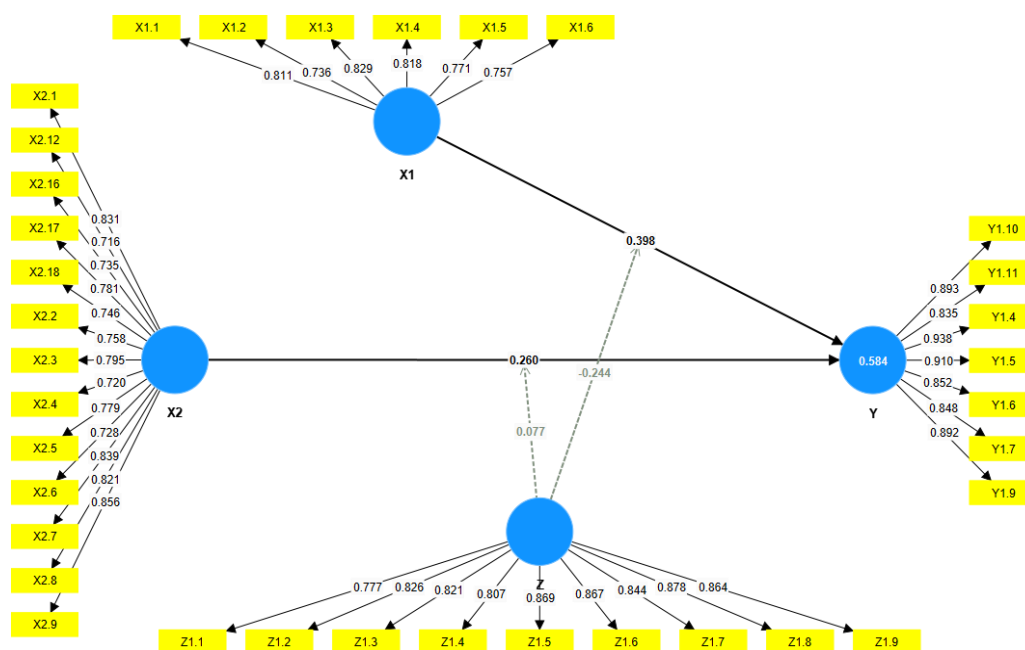


Figure 2 Outer Model
Source : Smart PLS Version 4

Based on the results of the third test, the outer loading values of all items in each variable meet the indicator validity criteria, with a minimum outer loading value of 0.70. Each indicator used in the research model is capable of accurately representing the underlying construct. This confirms that the measurement model in this study has good indicator validity, ensuring that each latent variable is measured accurately and relevantly. This indicates that the tested measurement model has a well-structured and valid framework. Consequently, the indicators used to measure the latent variables are appropriately represented, and the model is ready for further analysis.

Table 1 Nilai AVE, Composite Reliability dan Cronbach's Alpha

Variable	Average Variance Extracted (AVE)	Cronbach's Alpha	Composite Reliability (rho a)
Women Leadership (X1)	0.621	0.879	0.885
SIPD (X2)	0.606	0.946	0.948
Regional Government Financial Management Performance (Y)	0.778	0.952	0.953

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Local Wisdom (Z)	0.705	0.948	0.951
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Source : Smart PLS Version 4

Based on Table 1 above, the Average Variance Extracted (AVE) testing phase in this study was conducted to measure the extent to which the variance of indicators can be explained by the latent variables in the model. The test results indicate that all latent variables in this study have met the convergent validity criteria, with AVE values exceeding the minimum threshold of 0.50. This confirms that the latent variables are measured by relevant and valid indicators. Meanwhile, the Cronbach's Alpha and Composite Reliability values exceed the threshold of 0.70, with some approaching or exceeding 0.90. Therefore, these results demonstrate that all constructs in the research model possess high measurement reliability.

Evaluation and Testing of Structural Model (Inner Model)

R Square

The R-Square test is a crucial analysis in SEM-PLS-based research models to assess the extent to which the variance in the dependent variable can be explained by the independent variables in the model. The R-Square value ranges from 0 to 1, where a higher value indicates a stronger predictive capability of the model. Hair et al. (2021) suggest that an R-Square value of 0.75 is considered substantial, 0.50 is moderate, and 0.25 is weak.

Table 2 R Square

Variable	R-Square	R-Square Adjusted
Y	0.584	0.562

Source : Smart PLS Version 4

Based on Table 2, the R-Square test results for the variable Regional Government Financial Management Performance (Y) show a value of 0.584, with an adjusted R-Square of 0.562. This indicates that 58.4% of the variance in the dependent variable (Y) can be explained by the independent variables in the model, while the remaining 41.6% is influenced by other factors not included in this research model.

Predictive Relevance (Q-Square)

Predictive relevance is a test conducted to assess the relevance of exogenous variables. According to Hair et al. (2014), a predictive relevance (Q-Square or Q^2) value of 0.02 is considered weak, 0.15 is moderate, and 0.35 is strong. The Q-Square value indicates how well the observed values are generated by the model and its parameter estimates. A higher Q-Square value suggests better predictive accuracy, demonstrating that the model has strong explanatory power in predicting the dependent variable.

Table 3 Predictive Relevance (Q-Square)

Variable	SSO	SSE	Q^2 (=1-SSE/SSO)

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Women Leadership (X1)	612.000	612.000	0.000
SIPD (X2)	1326.000	1326.000	0.000
Regional Government Financial Management Performance (Y)	714.000	399.665	0.440
Local Wisdom (Z)	918.000	918.000	0.000

Source : Smart PLS Version 4

Based on Table 3, the test results for the Regional Government Financial Management Performance variable show a Q-Square value of 0.440. This indicates that the model has relatively strong predictive relevance, with 44% of the variance in the dependent variable (Y) being predicted by the independent variables in the model. Meanwhile, the Q-Square values for the variables Women Leadership, Regional Government Information System, and Local Wisdom are 0.000. This suggests that these variables do not contribute to the predictive relevance of the model. However, the overall results indicate that the model is sufficiently capable of predicting the variance in Regional Government Financial Management Performance (Y), supporting the validity of the model in this research context.

Goodness of Fit (GoF)

The concept of Goodness of Fit (GoF) is commonly used in statistical modeling, especially in regression analysis or structural models such as Structural Equation Modeling (SEM). Goodness of fit (GoF) measures the extent to which a statistical or mathematical model accurately fits or aligns with the observed data. Goodness of Fit measures the extent to which the model accurately describes the variability in the data. The Goodness of Fit (GoF) index is divided into three assessment categories: (1) a value of 0.1 for low GoF, (2) a value of 0.25 for medium GoF, and (3) a value of 0.36 for high GoF. The following equation represents the formula for the Goodness of Fit (GoF) index (Hair et al., 2021):

$$GoF = \sqrt{Com \times R^2}$$

Note: Com = Average value of Com

R2 = Average value R2

$$GoF = \sqrt{0.667 \times 0.584} = \sqrt{0.389}$$

$$GoF = 0.623$$

A GoF value of 0.623 indicates that the model has a high level of Goodness of Fit. Based on the assessment categories, a GoF value above 0.36 falls into the high category. This demonstrates that the model used in this study has a strong ability to represent the variability of the observed data, both in terms of measurement aspects and the structural relationships between variables.



Hypothesis Test

Table 4 Hypothesis Test

Variable	Original Sample (O)	Sample Mean (M)	Standard Meviation (STDEV)	T Statistics (O/STDEV)	P Values
X1 → Y	0.398	0.410	0.076	5.223	0.000
X2 → Y	0.260	0.241	0.134	2.948	0.002
Z x X1 → Y	0.244	0.224	0.099	2.474	0.013
Z x X2 → Y	0.077	0.053	0.117	0.655	0.512

Source : Smart PLS Version 4

Based on the data results in Table 4 above, it can be concluded that:

H₁: Women Leadership Has a Positive Influence on the Performance of Regional Government Financial Management

The effect of women's leadership on regional government financial management performance is reflected in a path coefficient value of 0.398, signifying a positive relationship between these variables. The hypothesis test results indicate that women's leadership has a T-statistic value of 5.223 ($5.223 > 1.65$) and a P-value of 0.000 ($0.000 < 0.05$). Since the T-statistic exceeds the critical T-table value and the P-value is lower than the significance threshold, The results indicate a statistically significant relationship between women's leadership and regional financial management, leading to the rejection of the null hypothesis (H_0) and supporting the alternative hypothesis (H_1), demonstrating that women's leadership has a positive and significant impact on regional government financial management performance.

H₂: The Regional Government Information System (SIPD) Has a Positive Influence on the Performance of Regional Government Financial Management

The influence of the Regional Government Information System (SIPD) on regional government financial management performance shows a path coefficient value of 0.260, indicating a positive relationship between these variables. Based on the hypothesis test results in the table, SIPD has a T-statistic value of 2.948 ($2.948 > 1.65$) and a P-value of 0.002 ($0.002 < 0.05$). Leading to the rejection of the null hypothesis (H_0) and supporting the alternative hypothesis (H_2), confirming that the Regional Government Information System (SIPD) has a positive and significant effect on regional government financial management performance.

H₃: Local Wisdom Strengthens the Influence of Women Leadership on the Performance of Local Government Financial Managemen

The effect of women leadership on regional government financial management performance, with local wisdom as a moderating variable, is represented by a path

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coefficient value of 0.244, indicating a positive relationship between these variables. The hypothesis test results show that local wisdom as a moderator has a T-statistic value of 2.474 ($2.474 > 1.65$) and a P-value of 0.013 ($0.013 < 0.05$). Since the T-statistic exceeds the critical T-table value and the P-value is below the significance threshold, these findings confirm that hypothesis H_3 is supported. This indicates that local wisdom significantly strengthens the positive influence of women's leadership on regional government financial management performance. Therefore, H_0 is rejected, and the moderating role of local wisdom is statistically supported.. This indicates that local wisdom strengthens the positive influence of women leadership on regional government financial management performance.

H₄: Local Wisdom Memperkuat Pengaruh Sistem Informasi Pemerintahan Daerah (SIPD) Terhadap Kinerja Pengelolaan Keuangan Pemerintah Daerah

The results indicate that while the Regional Government Information System (SIPD) positively influences regional government financial management performance, the presence of local wisdom as a moderating variable does not significantly enhance this effect. The path coefficient of 0.077 suggests a weak positive relationship, but the T-statistic (0.655) is below the critical value (1.65), and the P-value (0.512) exceeds the significance threshold (0.05). This confirms that hypothesis H_4 is not supported, meaning that local wisdom does not play a significant role in strengthening the impact of SIPD on regional government financial management performance. Thus, H_0 is rejected, and the moderating effect of local wisdom in this context is statistically insignificant., meaning that local wisdom does not play a significant role in strengthening the impact of SIPD on regional government financial management performance.

CONCLUSION

Based on the findings of this study, the researcher draws the following conclusions:

- 1) The Positive and Significant Impact of Women's Leadership on Regional Government Financial Management Performance. The effectiveness of female leadership contributes to improved financial management performance, as it prioritizes transactional values, transparency, and accountability. These qualities enhance the efficiency and effectiveness of financial processes.
- 2) The Regional Government Information System (SIPD) Positively and Significantly Affects Regional Government Financial Management Performance. The implementation of SIPD plays a crucial role in enhancing financial management performance, particularly by improving transparency and efficiency. Despite technical obstacles such as insufficient training and infrastructure, a well-developed system and reliable information can facilitate more accurate and timely decision-making in accordance with Good Governance principles.
- 3) Local Wisdom Enhances the Impact of Women's Leadership on Regional Government Financial Management Performance. Traditional values like Tara, Turu, and Toro strengthen the connection between women's leadership and financial management effectiveness. The integration of these cultural principles provides a strong moral and ethical foundation,

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reinforcing female leaders' ability to uphold integrity, transparency, and accountability in financial management.

- 4) Local Wisdom Does Not Reinforce the Influence of SIPD on Regional Government Financial Management Performance. Several factors contribute to this outcome, including issues related to service interaction quality, website service functionality, user satisfaction, intention to use, and the overall benefits of SIPD. These elements remain inconsistent with the expected objectives of SIPD implementation, limiting its integration with local cultural values.

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