

The Role of System Quality and Accounting Information in Optimizing OPD Performance Through Decision-Making: A Survey of System Users in the Regional Government of Central Sulawesi Province

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Abstract

The purpose of this study is to examine and analyze the influence of the quality of accounting systems and information on optimizing the performance of Regional Apparatus Organizations (OPD) through decision-making. This study uses a survey research design. The population in this study were all 38 OPDs in Central Sulawesi with a sample size of 114 people, but 96 questionnaires were returned and processed. To analyze the hypothesis, the data in this study were processed using a quantitative method with the approach or with the help of PLS (Partial Least Square). The results of the study concluded that the quality of the information system has a positive and significant effect on optimizing the performance of OPDs in Central Sulawesi Province. The quality of the information system also has a positive and significant effect on decision-making of OPDs in Central Sulawesi Province. Accounting information has a positive and significant effect on optimizing the performance of OPDs in Central Sulawesi Province. Accounting information has a significant effect on optimizing the performance of OPDs in Central Sulawesi Province. Decision-making has a positive and significant effect on optimizing the performance of OPDs in Central Sulawesi Province. Decision-making is able to mediate the effect of system quality on optimizing the performance of OPDs in Central Sulawesi Province. Decision-making is unable to mediate the effect of accounting information on optimizing the performance of OPDs in Central Sulawesi Province.

1. Introduction

In the era of digital governance and increasing demands for transparency and public accountability, the management of Regional Government Organizations (Organisasi Perangkat Daerah/OPD) can no longer be carried out through conventional means. One of the essential pillars supporting the realization of good governance is the structured and integrated management of financial and performance information through a reliable Accounting Information System (AIS). Accounting information systems serve as the primary instruments in providing relevant, accurate, and timely information required by management for policymaking, decision-making, and organizational performance evaluation.

The performance of OPDs, as the frontline of public service at the regional level, is greatly influenced by how optimal the decision-making process is among leaders and managerial officials. Effective decisions can only be made if they are supported by accurate and relevant data and information, which in turn depend on the quality of the accounting systems and information utilized. Thus, there is a close interrelation between system quality, accounting information quality, decision-making effectiveness, and the optimization of OPD performance.

According to DeLone and McLean (2003) in their Information System Success Model, system quality encompasses aspects such as reliability, flexibility, ease of use, and system response time. Meanwhile, information quality includes accuracy, relevance, completeness,

and timeliness. When both qualities are high, system users tend to be satisfied and motivated to use the system optimally in decision-making, which ultimately has a positive impact on organizational performance.

However, in practice, not all OPDs have successfully integrated their accounting information systems effectively. Various issues are still frequently encountered, such as system features that do not match user needs, lack of training, and limited human resources capable of operating the system optimally. In some cases, the established systems are underutilized in strategic decision-making processes, resulting in financial information that fails to significantly improve organizational performance.

Such conditions are also evident in several OPDs within the Central Sulawesi Province, where the use of financial information systems such as SIPKD, SIMDA Keuangan, and other web-based applications has been implemented. However, the results have not consistently met expectations for improved work efficiency and effectiveness. OPD performance in the areas of budgeting planning, implementation, and reporting continues to face various challenges, including interdepartmental coordination issues, delays in decision-making, and low data accuracy in performance support.

Decision-making in public sector organizations also presents its own complexities, as it must consider principles of public service, government regulations, budget efficiency, and the achievement of key performance indicators (IKU). Therefore, decisions made by OPD leadership must be based on valid, reliable, and accountable data and information. This underscores the crucial role of accounting systems and information as strategic tools in managerial processes.

Previous studies, such as those conducted by Romney and Steinbart (2018), emphasize that well-designed and well-implemented accounting information systems help organizations achieve their objectives by providing the necessary information for effective planning, control, and decision-

making. Similarly, Hall (2011) stated that accounting information systems contribute significantly to improving managerial performance by providing a solid foundation for organizational performance evaluation and measurement.

However, the influence of accounting system and information quality on performance is not direct in nature. Decision-making serves as a mediating variable that bridges this relationship. High-quality information does not automatically result in optimal performance if it is not appropriately utilized in the decision-making process. Thus, effective decision-making becomes a key factor in maximizing the benefits of accounting information systems to enhance public sector organizational performance.

Optimal OPD performance is characterized by the efficient use of resources, effective program achievements, improved public service quality, and the attainment of regional strategic goals. In the context of the Central Sulawesi Provincial Government, optimizing OPD performance is crucial to supporting regional development success and achieving the targets set out in the Regional Medium-Term Development Plan (RPJMD). Therefore, the use of accounting information systems as decision-support tools needs to be reviewed comprehensively to ensure that investments in information systems truly contribute to organizational performance improvement.

Given the urgency and relevance of this issue, this study aims to analyze the role of accounting system and information quality in optimizing OPD performance, with decision-making serving as a mediating variable. This research is essential to determine the extent to which accounting information systems implemented in OPDs across Central Sulawesi Province support effective and impactful decision-making processes that lead to improved organizational performance.

2. Literature review

System Quality

System quality is a critical component in evaluating the success of an information system. According to DeLone and McLean (2003) in their Information System Success Model, system quality refers to the extent to which an information system possesses technical capabilities to support data processing, provide fast and accurate access, and be user-friendly.

System quality is typically measured through technical characteristics such as system reliability, ease of use, response time, security, flexibility, and system integration. A high-quality system is capable of providing effective technological support in operational processes and decision-making activities.

Stair and Reynolds (2010) emphasize that system quality reflects the technical performance of an information system, including the extent to which the system functions properly without errors or interruptions. Therefore, a high level of system quality will contribute to a positive user experience and enhance organizational productivity.

Accounting Information

Accounting information refers to data that has been processed and presented in the form of financial reports and other managerial reports that are useful for stakeholders in making rational economic decisions. According to Weygandt, Kimmel, and Kieso (2015), accounting information is the result of the process of measuring, recording, and reporting financial transactions of an entity for use by both internal and external users.

Similarly, Baridwan (2010) defines accounting information as the output of a functional accounting system that provides a description of the financial condition, performance, and changes in the financial position of an entity within a specific period. This information is prepared in accordance with generally accepted accounting principles and standards to ensure its reliability and accuracy.

Performance Optimization

Performance refers to the outcomes or the level of achievement in carrying out tasks and responsibilities, whether by individuals, groups, or organizations within a certain period. According to Gomes (2003), performance is the result of work achieved by a person or a group in an organization in accordance with the given authority and responsibility, aiming to achieve organizational goals legally, ethically, and in line with prevailing norms.

In the context of public sector organizations such as OPDs (Regional Government Organizations), performance relates to the achievement of strategic objectives in delivering public services, efficient budget utilization, and effective implementation of work programs. Optimal performance is an indicator of successful management and good governance.

Performance optimization is a continuous effort to enhance the effectiveness and efficiency of task execution to achieve the maximum possible outcomes in line with predetermined goals. Optimization involves not only increasing outputs but also improving process quality, minimizing waste, strengthening coordination, and utilizing resources wisely and productively.

According to Sedarmayanti (2014), performance optimization can be achieved through proper work system structuring, utilization of information technology, improvement of human resource competencies, and enhancement of evaluation systems. In this context, optimal performance is the result of synergistic interactions among various managerial and operational elements.

Decision-Making

Decision-making is a systematic process of selecting the best course of action from several alternatives to achieve specific objectives. According to Herbert A. Simon (1960), decision-making consists of three main phases: **intelligence** (gathering information),

design (developing alternatives), and **choice** (selecting the best alternative).

George R. Terry (2006) also defines decision-making as the process of choosing a particular course of action as a method of solving problems from among several available alternatives. In organizational contexts, decision-making plays a crucial role in both strategic and operational management, as it directly influences the effectiveness of policies, resource utilization, and the achievement of organizational goals.

3. Research methods

This study employs a survey research design with a quantitative approach to examine the relationship between system quality, accounting information quality, decision-making, and organizational performance optimization. The research population includes all Regional Government Organizations (Organisasi Perangkat Daerah/OPD) operating within the Central Sulawesi Province, Indonesia.

The total population consists of 38 OPDs, from which a purposive sampling technique was applied to select respondents directly involved in the utilization of accounting information systems and decision-making processes. A total of 114 respondents participated in the study, comprising heads of departments, financial staff, and technical personnel responsible for information system operations within each OPD.

Data collection was conducted through structured questionnaires designed to measure the constructs of system quality, accounting information quality, decision-making, and performance optimization. The questionnaire items were adapted from validated instruments used in previous studies and measured using a five-point Likert scale, ranging from strongly disagree (1) to strongly agree (5).

To analyze the proposed hypotheses and test the structural relationships between variables, the data were processed using **Partial Least Squares Structural Equation**

Modeling (PLS-SEM) with the assistance of SmartPLS software. This method was chosen due to its suitability for analyzing complex models with latent variables, particularly when the sample size is relatively small and the data distribution is non-normal.

The analysis procedure included:

1. **Assessment of the Measurement Model:** to evaluate reliability (composite reliability, Cronbach's alpha), convergent validity (average variance extracted/AVE), and discriminant validity (Fornell-Larcker criterion and cross-loadings).
2. **Assessment of the Structural Model:** to test the significance of path coefficients, coefficient of determination (R^2), and the effect size (f^2), as well as predictive relevance (Q^2) through the blindfolding procedure.
3. **Hypothesis Testing:** was conducted using bootstrapping with 5,000 resamples to determine the statistical significance of the proposed paths.

This methodological approach ensures the robustness of the findings and allows for a comprehensive understanding of how system quality and accounting information influence decision-making and, in turn, affect OPD performance optimization in the public sector context.

4. Results and Discussion

Outer Model Analysis Convergent Validity (Validity) (Onvergence)

The outer model, or measurement model, defines how each indicator block is related to its respective latent variable. Convergent validity is used to assess the degree to which an indicator correlates positively with its underlying construct. According to Hair et al. (2014), an outer loading value greater than 0.70 is considered to indicate sufficient validity. However, for early-stage research or in exploratory studies, loadings between 0.50 and 0.70 are still considered acceptable.

In this study, a minimum loading threshold of 0.60 was applied. The outer loading values are shown in Table 1.

Table 1
Outer Loading

Indicator	Outer loadings
IA1 <- Information Accountancy	0.686
IA2 <- Information Accountancy	0.653
IA3 <- Information Accountancy	0.695
IA4 <- Information Accountancy	0.632
IA5 <- Information Accountancy	0.639
IA6 <- Information Accountancy	0.684
IA7 <- Information Accountancy	0.636
IA8 <- Information Accountancy	0.666
IA9 <- Information Accountancy	0.668
KS1 <- Quality System	0.651
KS2 <- Quality System	0.760
KS3 <- Quality System	0.692
KS4 <- Quality System	0.704
KS5 <- Quality System	0.713
KS6 <- Quality System	0.608
OK1 <- Performance Optimization	0.899
OK2 <- Performance Optimization	0.666
OK3 <- Performance Optimization	0.688
PK1 <- Decision Making	0.794
PK2 <- Decision Making	0.744
PK3 <- Decision Making	0.810
PK4 <- Decision Making	0.795
PK5 <- Decision Making	0.854
PK6 <- Decision Making	0.797
PK7 <- Decision Making	0.665

Source : Processed data back , 2025 (Smart-PLS 4)

Processing results with use SmartPLS can seen in Table 1 Outer model values or correlation between construct with latent variables show that all loading factors have

value above 0.60 , so that construct For all variables Already No someone was eliminated from the model.

Table 2
Convergent Validity Value Results

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Information Accountancy	0.829	0.863	0.863	0.413
Quality System	0.680	0.703	0.778	0.373
Performance Optimization	0.671	0.601	0.736	0.497
Decision -making	0.893	0.900	0.916	0.611

Source : Processed data back , 2025 (Smart-PLS 4)

Based on Table 4.6 above , then results data processing with using Smart-PLS outer model values with variables that have been meets convergent validity because every indicator own factor loading value of 0.60. From the data above can seen that convergent validity value of every variables above 0.60. According to Chin, an outer loading value of 0.5 to 0.6 is considered Enough For fulfil condition validity convergent validity. The data above show that No There is variables indicators that have outer loading value is less from 0.6 then every variables usually declared valid or valid

for used in analysis furthermore.

Discriminant Validity (Validity Discriminant)

This section explain validity test results discriminant . Validity test discriminant use cross-load value . A indicator it is said fulfil validity discriminant If mark cross-load indicator of a the largest variable compared to with variables others . Following This is cross loading value of each indicator seen in the table below This .

Table 3
Discriminant Validity Value Results

	Information Accountancy	Quality System	Performance Optimization	Decision - making
Information Accountancy				
Quality System	1,008			
Performance Optimization	0.837	0.613		
Decision -making	0.578	0.477	1,063	

Source : Processed data back , 2025 (Smart-PLS 4)

Based on the data presented in Table 3 above , it can be known that every variables study own the highest cross-loading value For resulting variables compared to with cross-loading value for variables others . Based on the results obtained can be it is said that every variables index used in study This own good discriminant validity value when the variables concerned collected become One so that worthy For used in analysis furthermore .

Inspection this internal consistency aim For determine consistency results between items on the same test in form reliability . Testing This will determine whether (if correlation between large items) item count construction similar in rank they . Reliability value composite used in testing this , if mark reliability composite > 0.60 then build variable is said reliable .

Composite Reliability (Internal Consistency)

Table 4
Composite Reliability Value Description

	Composite reliability
Information Accountancy	0.863
Quality System	0.703
Performance Optimization	0.601
Decision -making	0.900

Source : Processed data back , 2025 (Smart-PLS 4)

Based on the data in Table 4 above , it can be known that Composite Reliability value of

all variables research > 0.60. This result show that each variable has meet Composite Reliability so can concluded that overall

variables own level high reliability .

Inner Model Analysis

Path Coefficient Test

Evaluation of the path coefficient or analysis track used For show how much strong influence or influence variables moderation to variables dependent . On the other hand , the definition of coefficient (R-Square) is used For measure level influence other variables on

endogenous variables . Chin and Newsted (1999) stated that R^2 result is 0.67 on For endogenous latent variable . The negative 328l model 328shows that influence variables exogenous (which influences) endogenous variables (which are influenced) include in category good . The results of 0.33-0.67 are also included in category moderate and results of 0.19-0.33 are included in category weak .

Table 5
Path Coefficient Value

	Path coefficients
Information Accounting -> Performance Optimization	0.300
Information Accounting -> Decision Making	0.558
Quality System -> Performance Optimization	0.128
Quality System -> Decision Making	0.007
Making -> Performance Optimization	0.618

Source : Processed data back , 2025 (Smart-PLS4)

Based on Table 5 above, it can be seen that Path Coefficient value with connection based on hypothesis. As for the taking decision to optimization performance own mark highest that is with The Path Coefficient value is 0.618. Then at the level second influence information accountancy to taking decision own The Path Coefficient value is 0.558. Furthermore, at the level third that is influence information accountancy to optimization performance own Path Coefficient value of 0.300. Furthermore, at the level fourth that is influence quality systems and optimization performance as big as own Path Coefficient value of 0.128. The lowest is influence quality system to taking

decision own Path Coefficient value of 0.007

Coefficient Determinant (R-Square)

R-Square for each endogenous latent variable as strength prediction from the structural model. Changes in the R-Square value can used For explain influence on exogenous latent variables certain to endogenous latent variables that have substantive influence. The R-Square values are 0.75, 0.50 and 0.25 can be concluded that the model is strong, medium and weak. The more tall mark so the more good prediction model from the proposed research model.

Table 6
R-Square Test

	R-square	R-square adjusted
Performance Optimization	0.576	0.562
Decision -making	0.317	0.302

Source : Processed data back , 2025 (Smart-PLS 4)

Based on Table 6 above , the test R-Square value of variable optimization performance get results of 0.576 which means that the model capable explain by 57.6% and for influencing

variables taking decision get The R-Square value is 0.317, which means the model is capable of explain by 31.7%. Based on the table above show that information accounting and

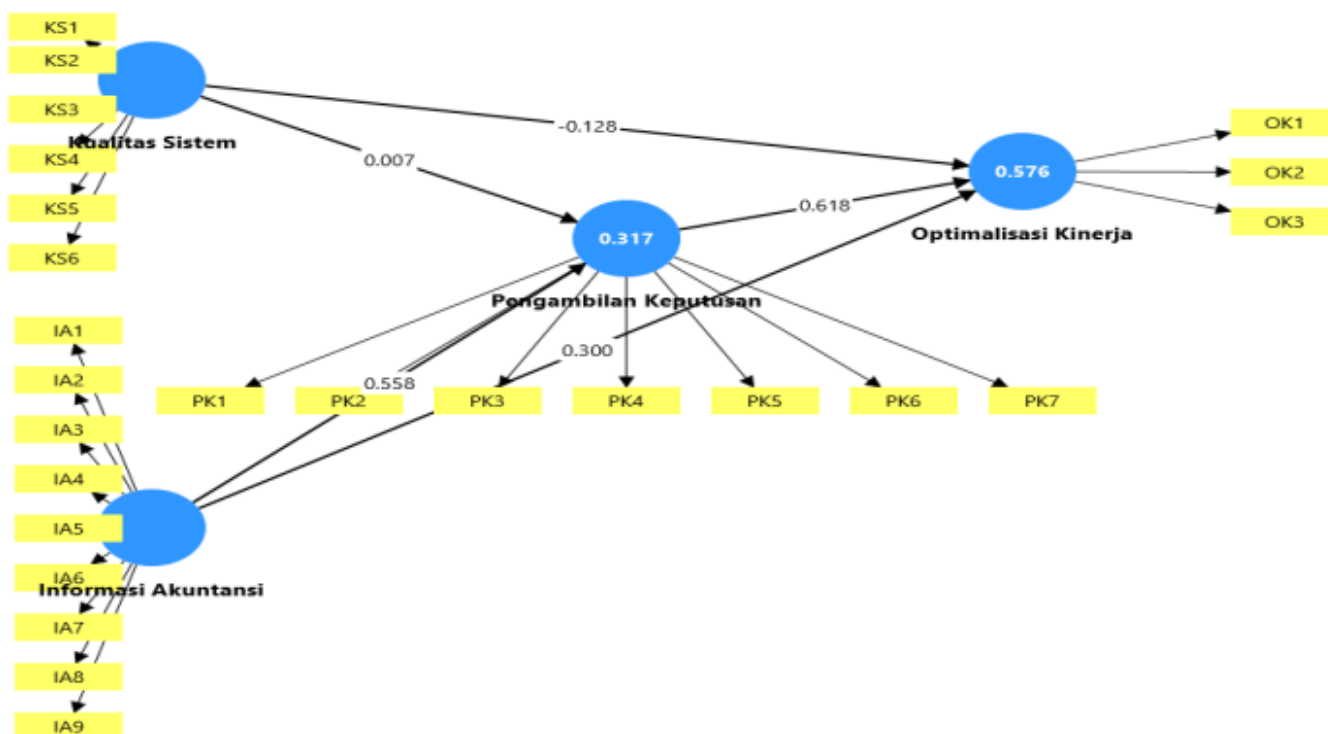
quality system capable influence optimization performance by 57.6% or is in the category in progress. Meanwhile information accounting and quality system capable influence taking decision by 31.77% or is in the category low .

Data Analysis Results

This study involved system users within

Regional Government Organizations (OPDs) in Central Sulawesi Province. A total of 114 questionnaires were distributed, of which 96 were returned and deemed usable for analysis. The research data were obtained through the distribution of these questionnaires.

Figure 1
Structural Model



Source : Processed data via Smart-PLS 4

Influence Results Direct Effect

Table 7
Influence Results Direct Effect

	Total effects	P-Value
Information Accounting -> Performance Optimization	0.645	0.000
Information Accounting -> Decision Making	0.558	0.000
Quality System -> Performance Optimization	0.123	0.023
Quality System -> Decision Making	0.007	0.035
Making -> Performance Optimization	0.618	0.000

Source : Processed data back , 2025 (Smart-PLS 4)

a. Influence of Accounting Information on Performance Optimization

Based on the results obtained, accounting information has a significant influence on performance optimization. This is supported by a p-value of 0.000, which is

lower than the threshold of 0.05. Therefore, the first hypothesis is accepted.

b. Influence of Accounting Information on Decision-Making

The findings indicate that accounting information significantly affects decision-

making. This conclusion is drawn from a p-value of 0.000, which is less than 0.05, thereby supporting the acceptance of the second hypothesis.

c. Influence of System Quality on Performance Optimization

The results show that system quality has a significant impact on performance optimization, with a p-value of 0.023. As this value is below 0.05, the third hypothesis is accepted.

d. Influence of System Quality on Decision-Making

System quality is found to significantly

influence decision-making, as indicated by a p-value of 0.035. Since this value is lower than 0.05, the fourth hypothesis is accepted.

e. Influence of Decision-Making on Performance Optimization

The analysis demonstrates that decision-making has a significant effect on performance optimization. This is confirmed by a p-value of 0.000, which is below 0.05, thus the fifth hypothesis is accepted.

Indirect Effect Results

Table 8 Indirect Effect Results

	Total indirect effects	P-Value
Information Accounting -> Decision Making -> Performance Optimization	0.345	0,000
Quality System -> Decision Making -> Performance Optimization	0.004	0.062

Source : Processed data back , 2025 (Smart-PLS 4)

1. Mediating Decision Making Influence Information Accountancy To Performance Optimization. Based on results data processing with using Smart-PLS then obtained P-Value value of 0.001 or not enough from 0.05 to can concluded that hypothesis to six accepted.
2. Mediating Decision Making Influence Quality System To Performance Optimization. Based on results data processing with using Smart-PLS then obtained P-Value value of 0.062 or more from 0.05 to can concluded that hypothesis to seven rejected .

4.2 Discussion

Influence Information Accountancy To Performance Optimization

Influence of Accounting Information on Performance Optimization This study found that accounting information significantly influences performance optimization in Regional Government Organizations (OPDs) in Central Sulawesi Province. Accounting information is a vital component that supports quality and accountable decision-making in

public sector organizations, including OPDs. In the context of regional government management, high-quality accounting information serves not only as a reporting tool but also as the foundation for planning, control, and performance evaluation. Based on an in-depth analysis of the data, the study confirmed that accounting information significantly influences the performance optimization of OPDs in Central Sulawesi Province.

The results demonstrate that the higher the quality of accounting information produced and utilized, the more effectively OPDs are able to perform their functions and responsibilities. These findings are consistent with Hall (2011), who noted that an effective accounting information system delivers timely, relevant, and trustworthy financial data that supports rational decision-making in public sector organizations. In practice, OPDs that effectively utilize accounting information are better equipped to design efficient work programs, allocate budgets appropriately, and measure performance using objective data.

Conversely, limitations in the availability or use of accounting information can lead to

budgeting errors, inefficient resource use, and the failure to meet performance targets. These findings are also supported by Romney and Steinbart (2018), who asserted that high-quality accounting information enables government organizations to assess operational effectiveness, evaluate the efficient use of public funds, and uphold accountability to stakeholders.

In Central Sulawesi Province, OPDs with strong accounting information systems tend to be more transparent, more accurate in reporting performance, and better prepared for audits conducted by inspectorates and the Audit Board of Indonesia (BPK). A concrete example of this is when OPDs use accounting data to monitor budget realization. This allows for timely evaluations of underperforming activities and rapid reallocation of resources to higher-priority programs. Such actions directly enhance key performance indicators, improve program output, increase budget efficiency, and boost public perception of service quality.

Influence Information Accountancy To Decision -making

This study found that accounting information has a positive and significant influence on decision-making within Regional Government Organizations (OPDs) in Central Sulawesi Province. This indicates that the higher the quality of accounting information available and utilized by system users, the better the quality of decisions made by officials or personnel within the regional organizational structure. Theoretically, accounting information is an integral part of a management information system that provides relevant, reliable, and timely financial and non-financial data to support the decision-making process. Such information includes, among others, budget realization reports, operational reports, financial position statements, and accrual-based accounting information critical to the management of public resources.

These findings reinforce the perspectives of Hall (2011) and Romney & Steinbart (2018), who argue that high-quality accounting information can accelerate and simplify

strategic, tactical, and operational decision-making. In the context of regional government, accounting information is used by structural officials to plan work programs, determine budget allocations, evaluate activity efficiency, and ensure financial accountability to the public. Improved transparency and accountability are achieved because adequate accounting information helps decision-makers act in accordance with regulations and uphold public accountability.

In the OPDs of Central Sulawesi Province, the use of relevant accounting information has proven to facilitate the tasks of heads of OPDs and technical officials in designing policies, setting activity priorities, and evaluating performance outcomes. For example, financial reports that reflect the current financial condition enable policy adjustments to accommodate changing fiscal conditions or urgent public needs. The results also underscore that an accounting information system is not merely an administrative reporting tool but also a strategic instrument for public decision-making.

In a bureaucratic government environment managing substantial budgets and facing high accountability demands, accounting information becomes the foundation for legitimizing and rationalizing managerial decisions. The significant link between accounting information and decision-making highlights that having a sound accounting system is not sufficient unless the information it generates is properly utilized. Therefore, there is a need to improve the literacy and capacity of system users within OPDs to interpret and integrate accounting information effectively into the decision-making process.

Influence Quality System To Performance Optimization

This study found that system quality has a positive and significant influence on performance optimization in Regional Government Organizations (OPDs) in Central Sulawesi Province. The findings indicate that the higher the quality of the systems used by

OPDs, the more optimal the organization's performance in carrying out its duties and functions.

System quality in this context refers to various technical and functional aspects of the information systems in use, including ease of use, reliability, flexibility, response time efficiency, and system integration. A well-designed and well-operated system supports operational, managerial, and strategic activities effectively, thereby contributing significantly to the achievement of OPD performance targets.

These findings align with the Information System Success Model developed by DeLone and McLean (2003), which emphasizes that system quality is a key determinant of user satisfaction and impacts both individual and organizational performance. In public sector implementation, such as in OPDs, system quality is foundational in providing fast, accurate, and accessible information that supports decision-making and the execution of public service tasks.

Optimal performance in OPDs reflects the organization's success in achieving strategic targets, efficient budget utilization, and effective service delivery to the public. With high system quality, program implementation processes are better controlled, accountability is enhanced, and work results are more measurable. For instance, an information system featuring real-time performance indicators enables OPD leaders to conduct timely monitoring and evaluation, allowing for prompt corrective action.

In the context of Central Sulawesi Province, the implementation of integrated information systems that support financial and performance reporting—such as SIPD or SIMDA—demonstrates that reliable systems significantly impact governance improvement and the effectiveness of government institutions. Systems capable of adapting to technological developments also facilitate service innovation and bureaucratic efficiency.

Therefore, to optimize OPD performance, regional governments must prioritize the development and maintenance of the systems

in use. This includes enhancing information technology infrastructure quality, providing user training, updating software tools, and ensuring robust supervision of data security and integrity.

Influence Quality System To Decision making

This study found that system quality has a positive and significant influence on decision-making in Regional Government Organizations (OPDs) in Central Sulawesi Province. This means that the higher the quality of the information systems used in OPD environments, the better the decision-making processes carried out by officials or system users.

System quality in this context encompasses various important indicators such as system reliability, ease of use, speed of information access, flexibility, intermodule integration, and data security. A high-quality system enables users to obtain accurate, timely, and relevant information—key elements in the decision-making process. Within the scope of regional governance, decision-making not only involves administrative aspects but also strategic ones, such as budget allocation, program priority setting, financial reporting, and performance evaluation. Therefore, quality systems directly affect the accuracy and effectiveness of decisions made.

These findings are consistent with the Information System Success Model by DeLone and McLean (2003), which posits that system quality influences user satisfaction and impacts decision-making effectiveness. A system with an intuitive interface, capable of real-time reporting, and supporting accurate data analysis, will increase user trust and accuracy in making decisions.

In the context of Central Sulawesi Province, the use of information systems such as SIPD (Regional Government Information System), e-Budgeting, and SIMDA Finance directly supports decision-making by OPD heads, treasurers, secretaries, and other

technical officials. Strategic decisions—such as budget adjustments, expenditure efficiency, and program implementation control—rely heavily on the information generated by these systems. For example, if a financial information system can present budget absorption data on a daily or weekly basis, OPD leaders can quickly make decisions related to reallocations, program acceleration, or activity adjustments to ensure optimal absorption and output.

Thus, system quality plays a critical role in supporting timely, data-driven, and effective decision-making in public sector organizations.

Influence Decision Making Against Performance Optimization

This study found that decision-making has a positive and significant influence on performance optimization in Regional Government Organizations (OPDs) in Central Sulawesi Province. These findings indicate that the higher the quality of decisions made by officials or system users within OPDs, the more optimized the agency's performance becomes.

Good decision-making is a crucial component of public sector governance. In the context of OPDs, decisions encompass program planning, budget utilization, human resource management, and public service delivery. The accuracy and quality of these decisions significantly impact the achievement of performance targets, efficiency in budget use, and stakeholder satisfaction. According to Robbins and Coulter (2012), effective decision-making reflects managerial ability to select the best alternative based on available information, organizational goals, and resource constraints. Rational, timely, and data-based decisions lead to better organizational performance.

In OPDs throughout Central Sulawesi Province, many decisions directly affect performance outcomes—for example, strategic budget allocation, procurement of goods and services, bureaucratic reform implementation, and quarterly performance evaluations. These decisions must be based on valid data and accurate information to enhance program effectiveness.

Effective decision-making also helps OPDs overcome challenges such as budget constraints, limited human resources, and regulatory changes. Leaders who can make swift and accurate decisions in complex situations significantly contribute to achieving their agency's performance targets. Conversely, poor decision-making—such as delays, lack of data, or inadequate analysis—can result in program failure, budget inefficiencies, and low public satisfaction with government services.

These findings align with Simon's (1960) theory of bounded rationality, which states that decision quality is influenced by limitations in information, time, and resources. Therefore, it is vital for decision-makers in OPDs to utilize reliable systems and strengthen their analytical capacities so that decisions truly support optimal performance.

In conclusion, high-quality decision-making is a key factor in enhancing OPD performance. OPDs that foster a culture of systematic, data-based decision-making—supported by accounting information and effective information systems—are more likely to achieve their organizational objectives efficiently and effectively.

Influence Information Accountancy To Performance Optimization Through Decision-making

This study found that decision-making significantly mediates the influence of accounting information on performance optimization in Regional Government Organizations (OPDs) in Central Sulawesi Province. These findings emphasize that the availability of high-quality accounting information alone is not sufficient to directly enhance performance; it must be accompanied by an effective decision-making process. In other words, the contribution of quality accounting information to performance optimization is realized only when it is utilized to support well-informed and strategic decisions.

Accurate, relevant, timely, and reliable accounting information serves as a vital input in managerial processes, especially in decision-

making. However, the extent to which this information leads to productive and efficient outcomes depends largely on how it is processed and used by decision-makers. Thus, decision-making functions as an intermediary variable that transforms information into actionable strategies with real impacts on organizational performance.

According to Simon (1960), managerial decisions are the result of an analytical process based on available information. When accounting information is used as the foundation for this process, the resulting decisions are more rational, data-driven, and likely to produce positive outcomes. In the OPD context, accounting information such as budget realization reports, monthly financial statements, and asset data is essential in supporting both strategic and operational decisions—such as resource allocation, cost efficiency, and program performance evaluations.

For example, accounting information indicating low expenditure realization compared to the available budget can be used as the basis for accelerating program implementation or reallocating funds to more productive activities. However, this information will only have an impact if decision-makers understand, analyze, and act upon it appropriately. This highlights the critical role of decision-making as a mediating factor.

These findings are supported by previous studies emphasizing the importance of decision-making as the link between information input and performance output. Romney and Steinbart (2018) note that even high-quality accounting information only adds value when applied in the decision-making process. Similarly, Stair and Reynolds (2010) argue that organizations can only fully benefit from information systems when managers can convert information into actionable decisions.

In the context of OPDs in Central Sulawesi Province, many organizational activities rely heavily on decisions informed by accounting data—such as strategic adjustments to address budget changes,

improving procurement efficiency, and evaluating program effectiveness. When decision-makers utilize accounting information effectively, there is a greater potential for increased accountability, efficiency, and overall performance.

Thus, decision-making acts as a transformative bridge, converting critical accounting information into strategic actions that optimize organizational performance. Without a strong decision-making process, accounting information will not significantly influence OPD performance. Therefore, public organizations such as OPDs must not only improve the quality of their accounting information but also enhance decision-making capacity at all managerial levels.

Influence Quality System To Performance Optimization Through Decision -making

This study found that decision-making does not significantly mediate the influence of accounting information on performance optimization in Regional Government Organizations (OPDs) in Central Sulawesi Province. This suggests that although accounting information may be of high quality, its use in the decision-making process is not sufficient to significantly bridge its effect on organizational performance improvement.

These findings are important because they highlight a possible dysfunction in the use of accounting information by decision-makers. While accounting information is intended to serve as a foundation for planning, implementation, monitoring, and evaluating organizational activities, it appears to be underutilized in the decision-making processes within OPDs. As a result, even though relevant and accurate financial data and reports are available, they are not effectively used to support high-quality decisions that could impact organizational performance.

The failure of decision-making to mediate this relationship may be caused by several factors. First, decision-makers may lack the capacity or competence to interpret and use accounting information effectively. If policy makers do not understand the meaning,

function, and implications of the accounting data they receive, that information will not be translated into effective policies or strategies. Second, there may be a mismatch between the type of accounting information provided and the needs of decision-makers. In some cases, the available information may be too technical, untimely, or irrelevant for strategic decision-making, rendering it unfit as a basis for managerial actions.

Third, organizational culture or bureaucratic systems may also affect decision-making effectiveness. In many government institutions, decisions are often made based on political considerations, bureaucratic processes, or administrative formality, rather than rational and objective analysis of accounting information.

This study aligns with the findings of McLeod and Schell (2007), who argue that the availability of information does not automatically ensure performance improvement, as everything depends on how the information is utilized by decision-makers. Romney and Steinbart (2018) also emphasize that accounting information systems must be supported by competent users in order to deliver added value to the organization.

In the context of OPDs in Central Sulawesi Province, these results reflect the need to improve human resource capacity—particularly among those involved in planning and decision-making functions. Providing training to help decision-makers understand and apply accounting data effectively is essential. This ensures that the available information does not merely remain in reports but becomes the foundation for policies that have real impact on optimizing organizational performance.

Without decision-making functioning effectively as a mediating variable, the influence of accounting information on performance optimization is likely to be either direct or affected by other unexamined variables, such as the quality of human resources, the support of information technology, or managerial commitment.

5. Closing

Based on the results of the hypothesis testing analysis and discussion that have been carried out, several key conclusions can be drawn as the core findings of this study:

1. The quality of information systems has a positive and significant effect on the performance optimization of OPDs in Central Sulawesi Province.
2. The quality of information systems also has a positive and significant effect on decision-making in OPDs in Central Sulawesi Province.
3. Accounting information has a positive and significant effect on decision-making in OPDs in Central Sulawesi Province.
4. Accounting information has a significant influence on performance optimization in OPDs in Central Sulawesi Province.
5. Decision-making has a positive and significant effect on performance optimization in OPDs in Central Sulawesi Province.
6. Decision-making is able to mediate the influence of information system quality on performance optimization in OPDs in Central Sulawesi Province.
7. Decision-making is not able to mediate the influence of accounting information on performance optimization in OPDs in Central Sulawesi Province.

Suggestions

Based on the above conclusions, several recommendations are proposed:

1. **Improving Human Resource Competence**
It is essential to provide continuous training and capacity development for employees and decision-makers in OPDs, particularly in understanding and utilizing accounting information. This training should include analytical skills, financial report interpretation, and the application of accounting information in strategic decision-making.
2. **Strengthening the Accounting Information System (AIS)** OPDs should ensure that the information systems used are of high quality in terms of accessibility,

reliability, data integration, and security. These systems must be regularly evaluated and adjusted to align with the organization's dynamic needs to support timely and accurate decision-making.

3. **Optimizing the Use of Accounting Information** Accounting information should not only be used for accountability reporting but must also be fully utilized as the basis for policy formulation, program design, and performance evaluation. A data-driven work culture must be instilled across all managerial levels.
4. **Improving the Decision-Making Process** To enhance the positive impact of information and systems on performance, improvements must be made in decision-making processes within OPDs. This includes promoting transparency, participation, and the use of objective and relevant data/information in all organizational decisions.
5. **Periodic Monitoring and Evaluation** The Government of Central Sulawesi Province should conduct regular monitoring and evaluation of the effectiveness of accounting information systems and the quality of decision-making in each OPD. The results of these evaluations can be used as a basis for developing performance improvement strategies.

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