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The Influence of Management Domain on Financial Business Processes in Official Regional Apparatus Organization of Banten Province

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Abstract
Purpose: This study examines the effects of the risk management of electronic based government systems, data management, IT asset management on the quality of financial business processes in the regional apparatus organization of the Province of Banten
Methodology: The research uses quantitative research method. This study used a questionnaire to collect data and supplemented by interviews with division SPBE in Diskominfo. The data analyzed using Structural Equation Modeling Partial Least Square with help of software Smart PLS version 4.1.0.9.
Results/findings: Risk management of electronic based government systems, data management, IT asset management positively affect financial business processes.
Conclusions: SPBE risk management, data management and ICT asset management has a positive and significant effect on the quality of financial business processes.
Limitations: Recommendations for future research are to add variables in the management domain or other domains.
Contribution: This research advances our knowledge and comprehension of e-government in Indonesia, especially in local government.

Keywords: *Data Management, Financial Business Processes, Risk Management of Electronic Based Government Systems, IT Asset Management*

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1. Introduction

Public services are currently required by the community to transform following technological developments by implementing digitalization. In general, digitalization is defined as the process of adopting and using digital technology in the context of individuals, organizations, and society (Trischler & Westman Trischler, 2022). Digitalization in organizations, especially in government, is referred to as e-government. The electronic-based Government System or known as e-government is an innovation from the government to utilize technology and communication to realize quality and reliable public services and realize clean governance. Efforts to develop e-government in the government system are used to increase efficiency, effectiveness, transparency and accountability in public sector activities (Bataineh & Abu-Shanab, 2016).

E-Government in public administration services to integrate workflows and processes to manage data and information effectively and efficiently. Financial business process services are one of the administrative services with accounting or financial processes that have developed along with the progress of the modern financial system. The high quality of financial business processes reflects good management, transparency, and accountability in the public finance sector (Gherasim & Ionescu, 2019). The financial business process is important because the implementation of the APBD should be

able to improve monitoring and evaluation so as to encourage budget absorption according to plan. With the issuance of Permendagri No. 70/2019, it is hoped that financial business processes can be carried out in a more transparent, accountable and efficient manner (Sitaresmi & Wahyudi).

A quality accounting information system has an impact on quality business processes. Financial business processes in the public sector ensure transparency and accountability in regional financial management.

The financial business process in the government is changing, this can be seen from the manual financial business process becoming all-digital in an effort to improve local government financial services (Pangaribuan, Sunarsi, Santoso, Wahyuni, & Yoewono, 2023). When the implementation of the local government information system was carried out, problems such as not being optimal were found due to technical obstacles in the administrative process so that it used a manual method and prepared a companion application, namely a planning, budgeting and reporting management system in the financial administration process (Rina Dewiyanti, Head of BPKAD Banten Provincial Government 2021).The importance of adopting a financial application system such as a local government information system is to speed up the process of presenting financial statements and improve the reliability of local government financial statements (Sugiarti & Rusmana, 2022).

The Electronic-Based Government System (SPBE) in Banten Province has been implemented to regulate and manage government operations, as outlined in Governor's Regulation No. 19 of 2021 regarding SPBE. The system encompasses four domains: Policy, Governance, Management, and Services.

Table 1. Results of SPBE Evaluation of the Banten Provincial Government

		Years				
No	**SPBE Domain**	**2019**	**2020**	**2021**	**2022**	**2023**
1	Policy	1,95	2,07	4,00	2,80	3,00
2	Governance	1,87	1,95	2,80	2,80	3,10
3	Management	-	-	2,09	1,91	2,45
4	Services	2,40	2,48	3,49	3,63	4,00

Source: Data research

Referring to Table 1 above, the overall assessment of the implementation of the Electronic-Based Government System (SPBE) in Banten Province's local government reveals that the Management Domain has the lowest average index compared to other domains over the past three years. This highlights that the management aspect of SPBE implementation in the Banten Provincial Government is not yet optimal, necessitating enhanced efforts to improve its implementation. The importance of implementing SPBE, especially in terms of risk management, if not implemented properly, actually creates budget inefficiencies and organizational performance, such as a kind of budget waste due to the existence of unintegrated system silos (Harisdayanti, Fauzi, & Mulyana, 2020). Simota, Tupa, and Steiner (2018) stated that risk management is a systematic process involving risk assessment and mitigation to ensure the organization successfully achieves its objectives. Effective risk management and integration with performance management can improve organizational performance.

Another factor that affects the quality of financial business processes is data management, the application of data management for administrative services in the government is very important to increase transparency and accountability in the public sector. As with any organization, data is an important asset for government agencies. (Arkarizki, Irawati, & Sukarno, 2023) explained that data gives meaning to information that the government wants to share with the public. Public sector organizations such as government agencies integrate and reconcile data from various sources in accordance with the aim for operational effectiveness for cost reduction and increased efficiency in government administration services including financial services (Thomas, Cipolla, Lambert, & Carter, 2019).

Kusnawati, Amartur, Armanu, and Hadiwidjojom (2019) believe that managing assets in the government environment is very important such as information technology asset management, when asset management is going well, information about the wealth of a region will be accurate, and errors and irregularities in financial statements can be avoided. Sahid, Maleh, and Belaissaoui (2018) explained the importance of organizations improving *IT asset management* to carry out their operational services. The management of IT assets such as laptops, desktops, printers, and other consumables must be ensured to remain properly functional to help the organization's various businesses/activities.

There are problems in the implementation of SPBE in the management domain in the aspect of implementing SPBE management and information technology audits which can be a challenge for *e-government* services in Banten Province. Based on Presidential Regulation No. 95 of 2018, the list of management domain indicators has 11 indicators, such as SPBE Risk Management, Information Security Management, Data Management, ICT Asset Management, Human Resources Competence, Knowledge Management, Change Management, SPBE Service Management, SPBE Infrastructure Audit Implementation, SPBE Application Audit and SPBE Security Audit. The development of e-government in Indonesia, especially local governments, needs to be considered properly because many regions are incorporated in smart city activities but are still low in average technological development (Juliyanti, 2022).

Given the *lack of study* or no one has examined the relationship between indicators in the electronic-based government system, especially in the management domain and services. So the researcher tries to take several management domains such as SPBE Risk Management, Data Management, ICT Asset Management and service domains, namely Planning, Budgeting, and Finance Services which are projected as Financial Business Processes. Referring to various previous studies, the author aims to identify how the influence of SPBE Risk Management, Data Management, and ICT Asset Management can affect the Quality of Financial Business Processes in Banten Province OPD. The reason why this research was conducted in the Banten Provincial Government is because from various aspects of SPBE Banten Province is above the average of other provinces. However, in achieving the bureaucratic reform index, it is still below average.

2. Literature Review and Hypothesis Development

2.1 IT Governance

Information Technology Governance according to Weill and Ross (2004) is to establish the right decisions and an accountable framework to encourage expected behavior in using information technology. Supported by the statement Chaffey and Wood (2005) Information Technology Governance is to manage an activity to direct and control the use of a company's IT so that it can achieve the company's goals.

Pathak (2005) explained the effectiveness of Information Technology Governance including: Strategic alignment, which focuses on aligning information technology with business activities that provide varied solutions. The value generated, focused on optimizing the load and proving the true value that information technology has. Information technology asset management, which focuses on knowledge and infrastructure. Risk management, which means maintaining information technology assets and implementing recovery in the event of a disaster.

2.2 Risk Management of an Electronic-Based Government System

According to Bisma (2022) risk management of an electronic-based government system is a systematic approach that includes processes, measurements, structures, and cultures to determine the best actions related to SPBE risks. SPBE risk management is a stage that must be owned by organizations in improving the achievement of organizational goals in government agencies with the resources contained in Permen PANRB No. 5 of 2020.

According to Kurniati, Nugroho, and Rizal (2020) information technology risk management is used as the basis for planning and decision-making by leaders, optimizing the use of resources owned, and minimizing the occurrence of risks that can harm the organization. The dimensions of SPBE Risk

Management are as follows: Context Setting, Risk Assessment, Risk Management, SPBE Risk Recording and Reporting, Communication & Consultation, Monitoring and Review.

2.3 Data Management

Data management is a set of practices and methodologies used to manage data within an organization. Data management includes the process of collecting, organizing, classifying, accessing, storing, making available, deleting and protecting data. ADB & AWS Institute (2022). Data management is the process of data management including planning, collection, examination and dissemination which is carried out effectively and efficiently so that accurate, up-to-date, and integrated data is obtained (Ministerial Regulation of National Assembly No. 16 of 2020). The dimensions of Data Management are as follows: Data Architecture, Master Data & Reference Data, Databases, and Data Quality (Arman, Ramadhan, & Fajrin, 2015).

2.4 ICT Asset Management

State of Victoria dalam (Yuniati & Halim, 2017) explains that the asset management life cycle can be reviewed as follows; Planning phase: Ensure the assets needed are the most effective solution to meet user needs. Procurement Phase: where the asset is purchased, leased or built according to the organization's capabilities. Operation and Maintenance Phase: Assets have begun to be utilized and their functions and performance are monitored to provide optimal benefits. Disposal phase: The asset incurs greater costs, or the need for services from the asset is no longer relevant.

ICT asset management refers to a series of business practices that integrate financial, contractual, and inventory functions to facilitate lifecycle management and strategic decision-making within the IT environment. The asset lifecycle encompasses processes such as proposal, procurement, acquisition, installation, and disposal (Kamal & Petree, 2006). The dimensions of ICT Asset Management are as follows: Asset Planning & Procurement, Asset Administration, Use and Utilization, Asset Valuation, Disposal (Nasir, Azri, & Ujang, 2022).

2.5 Financial Business Process

Mela and Betria (2022) defines a business process as a concrete workflow of materials, information, and a series of activities. From the definition that has been explained, it can be concluded that the quality of a business process is the total characteristic of a business process that leads to its ability to meet the expected needs. This is in line with the statement of Dumas, Rosa, Mendling, and Reijers (2018) explains that a business process is defined as a collection of activities or tasks that are logically interconnected and carried out to achieve a specific goal.

(Trigo, Belfo, & Estebanez, 2016) explained the importance of integrating business process management with accounting information systems to improve financial reporting, compliance, and risk management. This integration aims to improve the efficiency and flexibility of financial business processes by leveraging *real-time* data collection and decision-making capabilities. The dimensions of the Financial Business Process are as follows: *Service Procedure, Service Quality, Service Qost, and Supporting Service* (Sumtaky, Chandrarin, & Sanusi, 2018).

2.6 Conceptual Framework

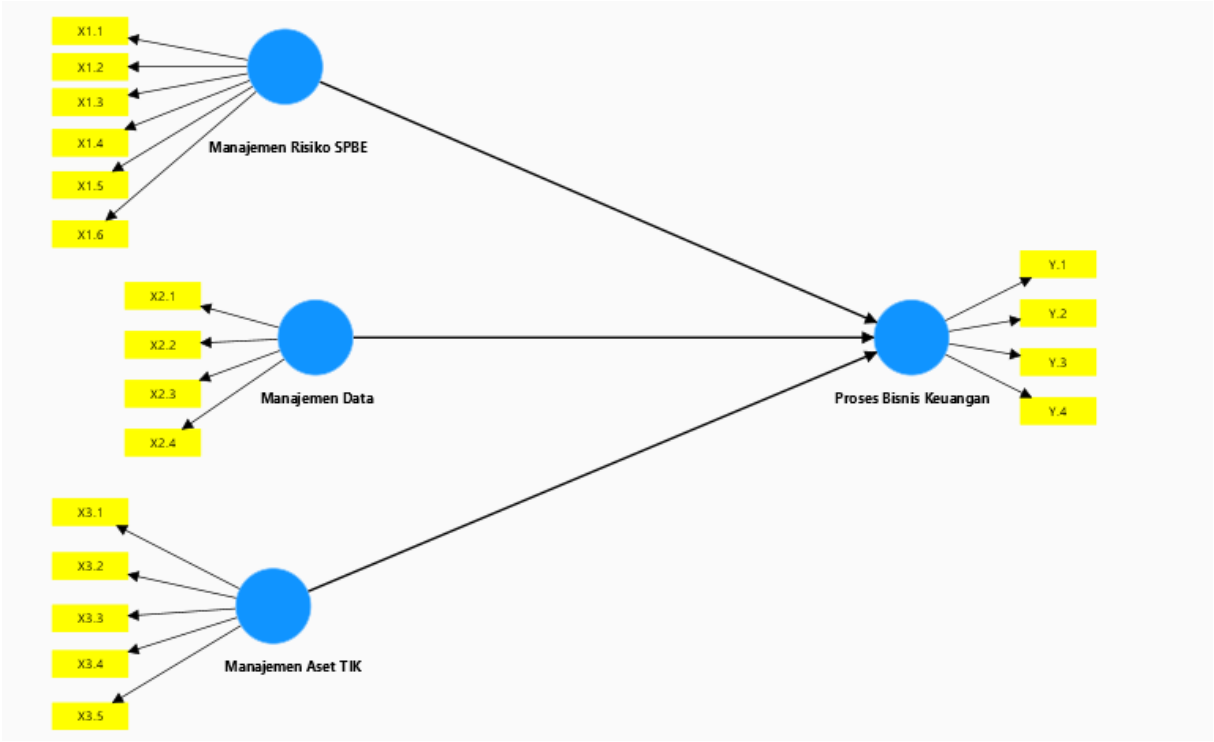

Figure 1. Research Model
Source: Author analyize (2024)

3. Research Methodology

This study has a quantitative component that aims to analyze SPBE management domains such as SPBE Risk Management, Data Management, ICT Asset Management that affect the quality of financial business processes in the Banten Provincial Regional Apparatus Organization. In this study, the author uses an explanatory research method. Sugiyono (2019) explained that esplanatory research is aimed at providing explanations or proving correlations between research variables through hypothesis tests. The data source used in this study is the primary source, namely the Banten Provincial Regional Apparatus Organization. The data analysis used is *Structural Equation Modeling-Partial Least Square* (SEM-PLS) analysis using SmartPLS software version 4.1.0.9

The population in this study is all OPDs in Banten Province with a total of 41 OPDs. The sampling technique applied in this research is non-probability sampling, specifically utilizing the purposive sampling approach. Sekaran and Bougie (2017) explained that the analysis unit refers to the level of unity of data collected and analyzed in a study. The observation unit in this study is individuals who have direct responsibility for SPBE Risk Management, Data Management, ICT Asset Management and Financial Business Process Quality. The respondents in this study are 5 people as follows, SPBE Risk Management Implementer (Secretary/Coordinator/Risk Manager), head of Program, Evaluation, and Reporting Subdivision, guardian of financial data (Financial Administration Officer), goods Manager/Manager (Information and communication technology assets), and local Government Information System Users (Accounting Managers)

In this study, the instrument used was a questionnaire. The questionnaire is designed with a logical sequence of questions/statements and is interrelated to the research problem, where each question has a significant meaning in hypothesis testing Sekaran and Bougie (2017). The Likert scale type was used as a measurement method for independent variables and dependent variables in this study.

4. Results and Discussion

4.1 Evaluation of the Outer Model

A measurement model defines the relationship between a latent variable and its associated indicators or dimensions. also known as an outer model or measurement model. This model describes the attributes of latent variables and observable indicators.The following section presents the outcomes of the measurement model test (outer model/measurement model) as detailed below:

Table 2. *Outer Loading Model*

	MRS	MD	MAT	PBK			MRS	MD	MAT	PBK	
X1.1	0.855				Valid	**X2.11**		0.950			Valid
X1.2	0.782				Valid	**X2.12**		0.821			Valid
X1.3	0.702				Valid	**X2.13**		0.796			Valid
X1.4	0.845				Valid	**X3.1**			0.735		Valid
X1.5	0.822				Valid	**X3.2**			0.914		Valid
X1.6	0.868				Valid	**X3.3**			0.831		Valid
X1.7	0.926				Valid	**X3.4**			0.834		Valid
X1.8	0.842				Valid	**X3.5**			0.887		Valid
X1.9	0.844				Valid	**X3.6**			0.826		Valid
X1.10	0.864				Valid	**X3.7**			0.723		Valid
X1.11	0.839				Valid	**X3.8**			0.820		Valid
X1.12	0.744				Valid	**X3.9**			0.736		Valid
X2.1		0.730			Valid	**X3.10**			0.857		Valid
X2.2		0.756			Valid	**X3.11**			0.776		Valid
X2.3		0.808			Valid	**Y.1**				0.721	Valid
X2.4		0.869			Valid	**Y.2**				0.852	Valid
X2.5		0.843			Valid	**Y.3**				0.853	Valid
X2.6		0.838			Valid	**Y.4**				0.896	Valid
X2.7		0.808			Valid	**Y.5**				0.870	Valid
X2.8		0.802			Valid	**Y.6**				0.903	Valid
X2.9		0.818			Valid	**Y.7**				0.838	Valid
X2.10		0.787			Valid	**Y.8**				0.816	Valid
						Y.9				0.806	Valid

Source: processed data

Information:
MRS : SPBE Risk Management
MD : Data Management
MAT : Information & Communication Technology Asset Management
PBK : Financial Business Process

Based on the test of the questionnaire indicator by calculating the outer loading value of ≥ 0.7, the indicator with a value below 0.70 is eliminated from the next test. Table 1 shows the results of the outer loading test of each indicator with a value of ≥ 0.7 which is declared absolute for the next testing process.

4.2 Validity Test

The validity test is conducted to determine whether the survey questions used as research instruments are appropriate. Questionnaire items are considered valid if they show a significant correlation with the total score. The validity test condition is assessed using the Average Variance Extracted (AVE) value, where a value of ≥ 0.50 indicates absolute validity for all variables. Table 3 displays the results of the AVE test, showing that each latent variable has an AVE value greater than 0.50, confirming that all dimensions within each latent variable are valid and meet the required validity criteria.

4.3 Reability Test

The reability test is used to determine the reliability of a questionnaire from the research variables used. To test reliability, in this study, the Croncbach Alpha (a) statistical test with a value of ≥ 0.70 was used, meaning that the questionnaire was reliable and could be used in research.

Table 3. Validity and Reliability of Constructs

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
MRS	0.951	0.959	0.957	0.673
MD	0.959	0.962	0.964	0.671
MAT	0.960	0.963	0.965	0.701
PBK	0.950	0.954	0.958	0.718

According to table 3, it shows that the cronbachs alpha value for each latent variable > 0.70, meaning that all latent variables are declared reliable or have met the reliable criteria.

4.4 Descriptive Statistics

Descriptive statistical tests were carried out to explain the description of the demographic characteristics of respondents and the description of each question in the research questionnaire. Descriptive statistics can be seen from the mean, standard deviation, maximum, and minimum values, and descriptive variable values and average frequencies can be obtained. Table 4 shows descriptive statistics for each questionnaire indicator.

Table 4. Descriptive Statistics Results

Name	Mean	Median	Scale min	Scale max	Standard deviation
X1.1	3.980	4.000	1.000	5.000	0.658
X1.2	4.247	4.000	1.000	5.000	0.610
X1.3	3.153	3.000	1.000	5.000	0.929
X1.4	3.800	4.000	1.000	5.000	0.600
X1.5	3.893	4.000	1.000	5.000	0.713
X1.6	4.073	4.000	1.000	5.000	0.612
X1.7	4.033	4.000	1.000	5.000	0.687
X1.8	4.013	4.000	1.000	5.000	0.683
X1.9	3.780	4.000	1.000	5.000	0.599
X1.10	3.773	4.000	1.000	5.000	0.988
X1.11	3.913	4.000	1.000	5.000	0.653
X1.12	3.913	4.000	1.000	5.000	0.663
X1.13	4.187	4.000	1.000	5.000	0.626
X1.14	3.680	4.000	1.000	5.000	0.742
X1.15	3.913	4.000	1.000	5.000	0.799
X1.16	4.000	4.000	1.000	5.000	0.673
X1.17	3.973	4.000	1.000	5.000	0.692
X1.18	4.253	4.000	1.000	5.000	0.624
X2.1	3.707	4.000	1.000	5.000	0.837
X2.2	3.540	4.000	1.000	5.000	0.935
X2.3	3.833	4.000	1.000	5.000	0.716
X2.4	3.860	4.000	1.000	5.000	0.833

X2.5	3.820	4.000	1.000	5.000	0.722
X2.6	3.513	4.000	1.000	5.000	0.798
X2.7	3.993	4.000	1.000	5.000	0.658
X2.8	4.047	4.000	1.000	5.000	0.546
X2.9	3.693	4.000	1.000	5.000	0.973
X2.10	4.120	4.000	1.000	5.000	0.692
X2.11	3.640	4.000	1.000	5.000	0.760
X2.12	3.860	4.000	1.000	5.000	0.530
X2.13	3.920	4.000	1.000	5.000	0.648
X3.1	4.153	4.000	1.000	5.000	0.526
X3.2	4.287	4.000	1.000	5.000	0.521
X3.3	4.273	4.000	1.000	5.000	0.576
X3.4	4.267	4.000	1.000	5.000	0.537
X3.5	4.287	4.000	1.000	5.000	0.494
X3.6	4.027	4.000	1.000	5.000	0.653
X3.7	4.240	4.000	1.000	5.000	0.562
X3.8	4.240	4.000	1.000	5.000	0.650
X3.9	4.227	4.000	1.000	5.000	0.579
X3.10	4.293	4.000	1.000	5.000	0.628
X3.11	4.127	4.000	1.000	5.000	0.656
X3.12	4.227	4.000	1.000	5.000	0.675
X3.13	4.107	4.000	1.000	5.000	0.644
X3.14	4.253	4.000	1.000	5.000	0.519
X3.15	4.387	4.000	1.000	5.000	0.539
Y.1	4.380	4.000	1.000	5.000	0.670
Y.2	4.213	4.000	1.000	5.000	0.689
Y.3	3.780	4.000	1.000	5.000	0.765
Y.4	4.180	4.000	1.000	5.000	0.612
Y.5	4.067	4.000	1.000	5.000	0.718
Y.6	4.013	4.000	1.000	5.000	0.757
Y.7	3.827	4.000	1.000	5.000	0.709
Y.8	3.707	4.000	1.000	5.000	0.572
Y.9	3.853	4.000	1.000	5.000	0.743
Y.10	3.740	4.000	1.000	5.000	0.616
Y.11	4.107	4.000	1.000	5.000	0.758
Y.12	4.213	4.000	1.000	5.000	0.679

Source: processed data (2024)

4.5 Hypothesis Testing

Table 5. Hypothesis Test Results

	Original sample	**T Statistics**	**P Values**	**Description**	
MRS > PBK	0.264	4.302	0.000	significant	accepted
MD > PBK	0.453	9.638	0.000	significant	accepted
MAT > PBK	0.338	6.933	0.000	significant	accepted

Source: Data processed using SmartPLS (2024)

4.5.1 The Effect of SPBE Risk Management on the Quality of Financial Business Processes

Each institution has its own guidelines for internal government control, as well as SPBE Risk Management. Guidelines such as Pemen PAN RB No. 5 of 2020 must be a concern, clearly implemented, and need to be monitored and evaluated by internal work units, especially OPDs in Banten Province (Kamalia & Firmansyah, 2024). The results of the hypothesis test show that SPBE Risk Management has a positive impact on the Quality of Financial Business Processes in Table 5. This proves that H1 is accepted. The results of this study are in line with research Nugraha and Novianty (2022) that risk management in the government environment is very important to be implemented because it greatly affects the effectiveness of financial performance in the regional apparatus. Research Lulaj, Zarin, and Rahman (2022) explains that a complex financial system has risks that can be an obstacle to the implementation of *e-government*, this complexity includes budget allocation, fund management, and financial reporting that requires coordination between government agencies. Therefore, there is a need for risk management to ensure transparency and accountability in regional financial business processes.

The implementation of SPBE Risk Management in the Banten Provincial Regional Apparatus Organization has been in accordance with the regulations stipulated in Permenpan RB No. 20 of 2020, so that the improvement in financial performance is considered good and leadership support, namely management in government, is one of the success factors for the implementation and performance of information systems, namely local government information systems (Ananda, Lubis, & Hasugian, 2024).

4.5.2 The Influence of Data Management on the Quality of Financial Business Processes

The results of the hypothesis test show that Data Management has a positive impact on the Quality of Financial Business Processes in Table 5. This proves that H1 is accepted. Data Management in financial services refers to the practices and strategies used to manage, organize, and analyze relevant data in financial services (Izaaz & Khudri, 2023). The entire data process starting from data collection, storage, and use must be ensured correctly. Data quality has an influence on accounting information systems to improve the quality of financial reports (Fauzan & Fachruddin, 2021). Research conducted by Legowo, Wang, Hammam, Gunawan, and Girsang (2021) explains that the implementation of data management 4.0 which includes advanced technologies such as *big data*, *artificial intelligence*, and *machine learning* can significantly improve the quality of data used by the Financial Services Authority. The Financial Services Authority can improve its ability to detect financial anomalies and potential risks early, so as to prevent financial crises.

The study by Chaidir and Haerofiatna (2023) describes that data management within the Electronic - Based Government System in regional government agencies involves aligning the regional data architecture with the central data architecture institution. The coordinated master data and reference data are then submitted to the coordinator of the One Data Indonesia Forum. Data quality management is implemented to ensure that the data produced by data providers is accurate, up-to-date, integrated, and easily accessible, serving as a foundation for planning, implementing, evaluating, and monitoring regional development.

The implementation of Data Management in the Banten Provincial Regional Apparatus Organization is in accordance with the regulations stipulated in the Minister of National Development Planning Regulation No. 16 of 2020, the data management process, especially in the financial sector, is in accordance with national data center regulations and the data management function can be seen from the availability of data so that data can be relied on as a source of information to increase efficiency and effectiveness in financial business processes.

4.5.3 The Influence of ICT Asset Management on the Quality of Financial Business Processes
The results of the hypothesis test show that ICT Asset Management has a positive impact on the Quality of Financial Business Processes in table 5 This proves that H1 is accepted. Previous research by Salasa, Agushinta, and Supomo (2020) evaluated *IT asset governance* using COBIT 5 domains *Build, Acquire, and Implement* (BAI09) with the results of information technology governance that is planned, implemented, and managed properly, which will improve operational efficiency and the company's financial performance.

According to Kumar and Patnaikuni (2023) believes that good IT asset management can optimize resource use, reduce operational costs, and improve the efficiency and sustainability of public services, IT asset management also plays an important role in better budget planning and strategic decision-making. Therefore, it is necessary to carry out information technology asset management in the form of hardware and software in the government environment to improve the quality of services in the government.

The implementation of ICT Asset Management in the Banten Provincial Regional Apparatus Organization has been in accordance with the regulations stipulated in PP No. 28 of 2020, so that the Banten Provincial OPD has implemented ICT Asset Management in accordance with applicable guidelines which contain the entire ICT Asset Management guideline process/ICT Asset Management dimension is considered good in accounting for assets. Kusnawati et al. (2019) said that managing assets in the government environment is very important such as information technology asset management, when asset management is going well, information about the wealth of a region will be accurate, and errors and irregularities in financial statements can be avoided.

4.6 Interviews
The results of the test of the SPBE Risk Management, Data Management, ICT Asset Management hypothesis on the Quality of Financial Business Processes in the Banten Province OPD were accepted. The hypothesis test was strengthened by the confirmation of interviews obtained from SPBE Staff at the Banten Provincial Communication, Informatics, Statistics and Cryptography Office.
"For the implementation of Management Domains such as SPBE Risk Management, Data Management, ICT Asset Management which are researched, the relationship with the service domain is of course good in its implementation, SPBE aims to reduce the risk of loss due to system errors, increase the efficiency and accuracy of financial reports and of course the two domains ensure that the financial services of the Banten Provincial OPD can be well integrated. But in its implementation, it is necessary to increase the capacity of human resources in the IT field and the need to maintain assets and improve infrastructure. The Regional Government Information System has actually been integrated with other SPBE services, but there are still many obstacles such as the existence of features/incompatibilities in power that are not integrated such as in planning, budgeting and procurement services between the Regional Government Information System and the Electronic Procurement System".

5. Conclusion
Based on the results of the analysis, it can be concluded that, SPBE Risk Management has a positive and significant effect on the quality of financial business processes. The higher the level of implementation of SPBE Risk Management in financial business processes, the better the quality of financial business processes in Regional Apparatus Organizations in Banten Province. Data Management has a positive and significant effect on the quality of financial business processes. The higher the level of implementation of Data Management in financial business processes, the better the quality of financial business processes in Regional Apparatus Organizations in Banten Province. ICT Asset Management has a positive and significant effect on the quality of financial business processes. The higher the level of implementation of ICT Asset Management in financial business processes, the

better the quality of financial business processes in Regional Apparatus Organizations in Banten Province.

Limitations and Future Study

This study is limited to the context of Regional Apparatus Organizations (OPD) in Banten Province, which may not fully represent the conditions of other regions with differing governance structures or digital maturity levels. Additionally, the research relied on self-reported data, which may be subject to response bias. Future studies should consider expanding the sample across multiple provinces to enhance generalizability and incorporate longitudinal data to assess changes over time. Moreover, incorporating qualitative insights could enrich understanding of contextual factors influencing the implementation of SPBE Risk Management, Data Management, and ICT Asset Management.

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