

***Determinants of Regional Financial Information System at the Regional  
Technical Implementation Unit of the Sidoarjo District Health Service***

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**ABSTRACT**

*This research aims to analyze the factors that influence the performance of the regional financial information system at the Regional Technical Implementation Unit (UPTD) of the Sidoarjo District Health Service. This research uses quantitative methods. The population in this study were all community health center employees in Sidoarjo Regency. The sampling technique used purposive sampling technique so that the sample in this study was 90 employees. The data analysis technique used in this research is multiple linear regression using the IBM SPSS Statistics 21 application. The results of data processing show that user involvement has an insignificant positive effect on the performance of the regional financial information system, while top management support, personal ability techniques, and education and training programs have a significant positive effect on the performance of the regional financial information system. Together, user involvement, top management support, personal ability techniques, and education and training programs have a significant effect on the performance of regional financial information systems.*

**Keywords:** *User Involvement, Top Management Support, Personal Skills Techniques, Education and Training Programs, Regional Financial Information System Performance.*