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Determinants Of Work Productivity Of Regional Government Finance Managers In South Lampung Regency Reviewed From The Work Environment, Workload, And Mastery Of Regional Government Information Systems

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Abstract

This study aims to analyze the influence of the work environment, workload, and mastery of the Regional Government Information System on the work productivity of financial management employees in the Regional Government of South Lampung Regency. This research employed a quantitative approach using a survey method. The study population consisted of 69 financial management employees from Regional Apparatus Organizations in South Lampung Regency. A census sampling technique was applied, in which all members of the population were selected as respondents. Data were collected through a five-point Likert scale questionnaire and analyzed using IBM SPSS Statistics 26. The analytical techniques included descriptive analysis, validity testing, reliability testing, classical assumption testing, multiple linear regression analysis, partial hypothesis testing, simultaneous hypothesis testing, and coefficient of determination analysis. The findings indicate that the work environment does not have a significant effect on employee work productivity. Workload has a positive and significant effect on work productivity. Mastery of SIPD also has a positive and significant effect on work productivity and represents the most dominant influencing variable. Simultaneous testing demonstrates that the work environment, workload, and SIPD mastery collectively have a significant effect on the work productivity of financial management employees in the Regional Government of South Lampung Regency. The findings suggest that improving employee productivity in the public sector depends not only on a supportive work environment and effective workload management but also on employees' digital competence in operating SIPD as the primary financial management

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information system. The results are expected to provide practical recommendations for local governments in developing human resources through strengthening digital competencies and optimizing the implementation of SIPD.

Keywords: Work Environment, Workload, SIPD Mastery, Work Productivity, Local Government.

INTRODUCTION

Employee productivity is a critical determinant of organizational effectiveness in the public sector, particularly in the management of regional public finances (Pawirosumarto & Iriani, 2018). It reflects not only employees' capacity to complete their assigned tasks but also the extent to which their working environment, workload, and technological competencies support the execution of those tasks. In this regard, the South Lampung Regency Government has a substantial responsibility to ensure that regional financial management is implemented effectively, efficiently, transparently, and accountably. The administration of regional finances involves employees across 51 regional government agencies who are responsible for financial administration, transaction recording, reporting, and accountability. The transition toward digital financial management through the implementation of the Regional Government Information System, as mandated by Minister of Home Affairs Regulation Number 70 of 2019, has consequently increased the need for employees to possess both administrative competencies and the ability to operate digital systems accurately and efficiently.

Despite these technological developments, the implementation of the Regional Government Information System continues to encounter technical and human resource challenges (Ozkeser, 2019). (Battaglio, 2020) reported that the utilization of regional financial information systems remains suboptimal due to limitations in system quality, network infrastructure, and human resource capabilities. A similar situation can be observed in the South Lampung Regency Government, where some employees continue to experience difficulties in utilizing specific system features, adjusting financial data, and completing administrative processes through the platform. Such limitations may prolong task completion and increase the likelihood of administrative errors, thereby affecting employee productivity. In addition to technological proficiency, the working environment represents another important determinant of productivity. A safe, comfortable, and supportive workplace can facilitate employee concentration and enhance work effectiveness, whereas an unfavorable environment may impede task performance. Consistent with this perspective, (Wang & Brower, 2019)) found that the working environment has a significant effect on employee performance. Therefore, technological

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competence and workplace conditions should be examined together to obtain a more comprehensive understanding of productivity among regional financial management personnel.

Workload constitutes another relevant concern because financial management personnel are required to handle complex administrative responsibilities, meet document completion targets, and prepare financial reports within predetermined deadlines (Haliwela et al., 2021). An excessive or disproportionate workload may increase work-related pressure and reduce employees' ability to maintain the quality and timeliness of their outputs. (Zhenjing et al., 2022) demonstrated that high workload can adversely affect employee performance, whereas (Ekhsan et al., 2019) found that workload does not have a partial effect on employee performance. These inconsistent findings indicate an empirical gap that warrants further investigation. Previous studies have also established a relationship between the utilization of the Regional Government Information System and the performance of financial management personnel. (Lemon & Palenchar, 2018) found that the utilization of the system can strengthen managerial factors associated with employee performance, while (Slupska et al., 2022) reported a significant effect of system implementation on the performance of regional financial management personnel. Nevertheless, empirical studies that simultaneously examine the working environment, workload, and employees' mastery of the Regional Government Information System as determinants of productivity remain limited, particularly within the context of the South Lampung Regency Government.

To address this gap, the present study develops an integrated model that examines the effects of the working environment, workload, and mastery of the Regional Government Information System on the productivity of regional financial management personnel. Its novelty lies in conceptualizing system mastery as employees' actual capability to understand, operate, and utilize the financial administration features of the Regional Government Information System, rather than merely considering system implementation at the organizational level. Furthermore, employee productivity is positioned as the outcome variable, encompassing work effectiveness, efficiency, output quality, and timeliness. Accordingly, this study aims to examine the individual and simultaneous effects of the working environment, workload, and mastery of the Regional Government Information System on employee productivity. The findings are expected to contribute to the development of public-sector human resource management literature while providing practical insights for local governments seeking to improve workplace conditions, manage employee workloads, and strengthen digital competencies in support of more effective regional financial management.

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WORK ENVIRONMENT

The work environment encompasses the physical and non-physical conditions surrounding employees that may shape their comfort, behavior, motivation, effectiveness, and productivity. (Zhang et al., 2018) conceptualizes the work environment as comprising physical and non-physical conditions related to workplace facilities, work methods, and social interactions, while (Basalamah & As'ad, 2021) emphasizes that it includes various circumstances surrounding employees that may influence the execution of their duties. Accordingly, the work environment extends beyond physical facilities to include interpersonal relationships, organizational communication, managerial support, and the psychological atmosphere experienced during work activities. This perspective is supported by (Idris et al., 2020), who found that a comfortable workplace, effective communication, and adequate facilities can contribute to higher employee productivity.

In the present study, the work environment refers to the physical and non-physical conditions experienced by financial management employees of the South Lampung Regency Government while performing regional financial administration. The construct consists of two dimensions: the physical work environment and the non-physical work environment. The former encompasses adequate lighting, workplace comfort, and supporting facilities, whereas the latter includes interpersonal relationships, effective communication, and a conducive working atmosphere. Accordingly, the work environment is measured through six indicators: adequate lighting, workplace comfort, supportive work facilities, interpersonal relationships, effective communication, and a conducive work atmosphere. A supportive work environment is theoretically expected to facilitate concentration, enhance employee comfort, and ultimately promote greater productivity.

WORKLOAD

Workload refers to the overall demands imposed on employees within a specified period, taking into account the volume and complexity of tasks, work-related pressure, and individual capacity. (Putra & Damayanti, 2023) defines workload in terms of the amount of work that employees are expected to complete in accordance with their capabilities, whereas (Welli Saputra et al., 2022) emphasizes the physical and mental demands arising from work activities. In public organizations, appropriate workload management is essential to ensure that task distribution remains aligned with employee capacity and organizational requirements. This principle is also reflected in Minister of Administrative and Bureaucratic Reform Regulation Number 1 of 2020, which positions workload analysis as a basis for determining staffing requirements and

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distributing responsibilities within government organizations.

For financial management employees in the South Lampung Regency Government, workload is associated with the volume of administrative tasks, the complexity of financial administration, document completion requirements, reporting deadlines, and the need to operate digital financial management systems. Accordingly, this study conceptualizes workload through three dimensions: job demands, work pressure, and time management. These dimensions are represented by seven indicators: workload volume relative to employee capacity, achievement of work targets, ability to handle task complexity, perceived work pressure, adequacy of available time, ability to manage multiple tasks simultaneously, and the need to work beyond regular working hours. A workload that is proportionate to employee capacity is expected to facilitate effective performance, whereas excessive workload may increase fatigue and work pressure, elevate the risk of errors, and ultimately compromise the quality and productivity of work.

MASTERY OF THE REGIONAL GOVERNMENT INFORMATION SYSTEM FOR FINANCIAL ADMINISTRATION

Mastery of the Regional Government Information System for Financial Administration refers to employees' ability to understand, operate, utilize, and adapt to a digital system in performing regional financial administration. Minister of Home Affairs Regulation Number 70 of 2019 establishes the Regional Government Information System as an integrated platform for managing governmental, development, and regional financial information. Furthermore, Minister of Home Affairs Regulation Number 77 of 2020 emphasizes the use of integrated information systems to support financial administration, reporting, and accountability. Therefore, the effectiveness of digital transformation in regional financial management depends not only on system quality but also on employees' capacity to use the system appropriately and effectively.

In this study, mastery of the Regional Government Information System for Financial Administration is conceptualized as employees' actual competence in utilizing the system to perform financial management tasks accurately and efficiently. The construct is assessed through seven indicators: understanding system menus, operating the system independently, understanding system procedures, utilizing available system features, adapting to system updates, perceived ease of system use, and perceived usefulness of the system in supporting work activities. A high level of system mastery is expected to enable employees to complete financial administration more rapidly, accurately, and efficiently, thereby supporting productivity.

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Conversely, limited mastery may contribute to data-entry errors, delays in task completion, and reduced administrative effectiveness.

EMPLOYEE PRODUCTIVITY

Employee productivity refers to the ability to produce work effectively, efficiently, and consistently while maintaining an appropriate level of quality and making optimal use of available resources. (Dlamini et al., 2022) views productivity as an attitude and capability oriented toward continuous improvement in work outcomes, whereas (Vamvaka et al., 2020) defines it in terms of the relationship between achieved results and the resources utilized. Similarly, (Dam & Dam, 2021) conceptualizes productivity as the relationship between outputs and inputs within a work process. These perspectives indicate that productivity cannot be assessed solely by the quantity of work completed; rather, it also encompasses output quality, efficient resource utilization, timeliness, and the ability to sustain work performance over time.

In the present study, employee productivity is defined as the ability of financial management employees in the South Lampung Regency Government to complete regional financial administration tasks effectively, efficiently, accurately, and consistently. The construct comprises four dimensions: effectiveness, efficiency, quality, and consistency. These dimensions are measured through seven indicators: achievement of work targets, timely completion of tasks, effective use of working time, efficient utilization of resources, quality of work outcomes, accuracy in performing tasks, and the ability to maintain productivity over time. Within the proposed research framework, employee productivity is positioned as the outcome variable influenced by the work environment, workload, and mastery of the Regional Government Information System for Financial Administration. Collectively, these factors are theoretically expected to shape employees' capacity to perform regional financial management tasks in an effective and optimal manner.

REASEARCH METHODS

This study employed a quantitative research method using an explanatory research design and a causal approach to examine the effects of the work environment (X_1), workload (X_2), and mastery of the Regional Government Information System (SIPD) for financial administration (X_3) on employee work productivity (Y). A cross-sectional design was adopted, as data were collected at a single point in time without manipulating the study variables. The research was conducted across Regional Government Agencies within the South Lampung Regency Government,

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particularly those employing financial management personnel who had implemented SIPD for financial administration. The study population comprised 216 financial management employees, including expenditure treasurers, revenue treasurers, Financial Administration Officials (PPK), SIPD operators, and financial administration staff. Using proportionate random sampling and the Slovin formula with a 10% margin of error, 69 respondents were selected as the research sample.

The study utilized both primary and secondary data. Primary data were collected directly from respondents through a structured questionnaire developed based on the indicators of each research variable and measured using a five-point Likert scale. Secondary data were obtained from institutional documents, relevant regulations, books, scientific journals, previous empirical studies, and other supporting literature. Data collection involved three complementary techniques: questionnaires as the primary instrument, literature review to establish the theoretical foundation, and documentation to obtain contextual information related to the research setting. Prior to the main analysis, the questionnaire was assessed for validity using the Pearson Product-Moment correlation and for reliability using Cronbach's alpha to ensure that the measurement items adequately represented the intended constructs and demonstrated sufficient internal consistency.

The collected data were analyzed using the Statistical Package for the Social Sciences (SPSS). The analytical procedure consisted of descriptive statistical analysis, validity and reliability testing, and classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests. Multiple linear regression was subsequently employed to examine the effects of the work environment, workload, and mastery of SIPD for financial administration on employee work productivity. Hypotheses were tested using the t-test to assess the partial effects of the independent variables and the F-test to evaluate their simultaneous effect. In addition, the coefficient of determination (R^2) was calculated to assess the extent to which the independent variables explained variations in employee work productivity. Statistical significance was evaluated at the 5% level ($\alpha = 0.05$).

DISCUSSION

VALIDITY TEST

The validity assessment was conducted to determine the extent to which each questionnaire item accurately represented the construct being measured. In this study, item validity was examined using the *Corrected Item-Total Correlation* technique through the *Reliability Analysis* procedure in IBM SPSS Statistics 26. An item was considered to demonstrate adequate

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validity when its *Corrected Item-Total Correlation* coefficient exceeded 0.30. This threshold indicates that the item has a sufficiently strong association with the overall construct and therefore contributes appropriately to the measurement of the intended variable, consistent with the criterion proposed by Sugiyono (2019).

Table 1. Results of the Work Environment Variable Validity Test

Indicator	*Corrected Item-Total Correlation*	Critical Value	Explanation
WE1	0,567	0,30	Valid
WE2	0,637	0,30	Valid
WE3	0,696	0,30	Valid
WE4	0,545	0,30	Valid
WE5	0,672	0,30	Valid
WE6	0,598	0,30	Valid

Based on the results presented in Table 1, all items measuring the work environment construct obtained *Corrected Item–Total Correlation* values exceeding the minimum threshold of 0.30. The correlation coefficients ranged from 0.545 to 0.696, indicating a satisfactory association between each item and the overall construct score. These findings confirm that all work environment items demonstrate adequate empirical validity and are therefore suitable for retention and subsequent analysis.

TEST OF WORKLOAD VARIABLE VALIDITY

Table 2. Results of the Workload Variable Validity Test

Indicator	*Corrected Item-Total Correlation*	Critical Value	Explanation
W1	0,713	0,30	Valid
W2	0,673	0,30	Valid
W3	0,746	0,30	Valid
W4	0,623	0,30	Valid
W5	0,687	0,30	Valid
W6	0,652	0,30	Valid
W7	0,733	0,30	Valid

The results presented in Table 2 indicate that all items measuring the workload construct meet the required criteria for internal validity. This is evidenced by the *Corrected Item-Total Correlation* values, which exceed the minimum threshold of 0.30 and range from 0.623 to 0.746.

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These findings demonstrate that each item has an adequate association with the underlying construct and can therefore be retained as part of the research instrument. To ensure consistency in the direction of measurement, negatively worded items were recoded using a *reverse-coding* procedure prior to the analysis.

VALIDITY TEST OF SIPD MASTERY VARIABLE

Table 3. Results of the Validity Test for the SIPD Mastery Variable

Indicator	*Corrected Item-Total Correlation*	Critical Value	Explanation
SIPD1	0,570	0,30	Valid
SIPD2	0,476	0,30	Valid
SIPD3	0,523	0,30	Valid
SIPD4	0,508	0,30	Valid
SIPD5	0,466	0,30	Valid
SIPD6	0,664	0,30	Valid
SIPD7	0,492	0,30	Valid

Based on the results presented in Table 3, all items measuring the SIPD mastery construct obtained *Corrected Item-Total Correlation* values exceeding the minimum threshold of 0.30. These results indicate that each item demonstrates an adequate correlation with the overall construct and consistently represents the intended dimensions of SIPD mastery. Therefore, all measurement items meet the established validity criteria and are considered appropriate for inclusion in the subsequent stages of data analysis.

TEST OF THE VALIDITY OF THE WORK PRODUCTIVITY VARIABLE

Table 4. Results of the Work Productivity Variable Validity Test

Indicator	*Corrected Item-Total Correlation*	Critical Value	Explanation
WP1	0,441	0,30	Valid
WP2	0,490	0,30	Valid
WP3	0,528	0,30	Valid
WP4	0,420	0,30	Valid
WP5	0,246	0,30	Not Valid
WP6	0,561	0,30	Valid
WP7	0,483	0,30	Valid

The results presented in Table 4 indicate that most indicators of work productivity satisfy the established validity criterion, as evidenced by *Corrected Item-Total Correlation* values

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exceeding the minimum threshold of 0.30. However, indicator PK5 recorded a value of 0.246, indicating that it did not meet the prescribed statistical criterion for item validity. Despite this finding, the reliability assessment produced a *Cronbach's Alpha* coefficient of 0.740, demonstrating an acceptable level of internal consistency for the work productivity construct. Considering the conceptual relevance of PK5 in representing an important dimension of work productivity, the indicator was retained in the measurement instrument. This decision was further supported by the finding that its retention did not substantially compromise the overall reliability of the construct, thereby allowing the instrument to maintain adequate measurement consistency.

RELIABILITY TEST

Instrument reliability was assessed to determine whether the measurement items demonstrated adequate internal consistency in representing the constructs under investigation. The reliability analysis was conducted using Cronbach's Alpha coefficient with IBM SPSS Statistics 26. An instrument was considered reliable when the Cronbach's Alpha value exceeded 0.70, indicating satisfactory internal consistency among the measurement items. Meeting this criterion confirmed that the items consistently measured their respective constructs and, therefore, the instrument was considered sufficiently reliable for subsequent data analysis.

Table 5. Results Of The Research Instrument Reliability Test

Variable	Number of Items	*Cronbach's Alpha*	Criteria	Description
Work Environment (X_1)	6	0,841	> 0,70	Reliable
Workload (X_2)	7	0,892	> 0,70	Reliable
SIPD Mastery (X_3)	7	0,798	> 0,70	Reliable
Work Productivity (Y)	7	0,740	> 0,70	Reliable

The reliability analysis in Table 5 shows that all research constructs achieved Cronbach's Alpha values exceeding 0.70, confirming adequate internal consistency of the measurement instruments. Workload demonstrated the highest reliability coefficient (0.892), followed by work environment (0.841), SIPD mastery (0.798), and work productivity (0.740), with all values remaining above the acceptable threshold. These findings indicate that the indicators consistently represent their respective constructs and that the research instrument is sufficiently reliable for further analysis. Combined with the validity results, the findings confirm that the measurement

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instrument meets the required quality criteria. Therefore, the analysis proceeded to classical assumption testing to ensure that the data satisfied the statistical requirements for multiple linear regression and that the resulting parameter estimates could be interpreted appropriately.

NORMALITY TEST

The normality test was conducted to assess whether the residuals generated by the regression model followed an approximately normal distribution. Normality is an important assumption in regression analysis because normally distributed residuals indicate that the estimated model is statistically appropriate for subsequent hypothesis testing. In this study, normality was evaluated using a combination of a histogram and a Normal Probability Plot (Normal P–P Plot) to examine the distributional pattern of the regression residuals.

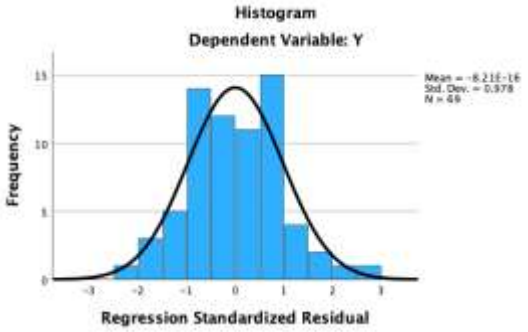


Figure 1. Residual Histogram Graph

Based on Figure 1, the residual distribution exhibits a relatively symmetrical pattern around the central point and resembles a bell-shaped curve. The absence of pronounced skewness toward either tail indicates that the residuals are reasonably well distributed around the mean. This pattern provides empirical support for the assumption of residual normality in the regression model.

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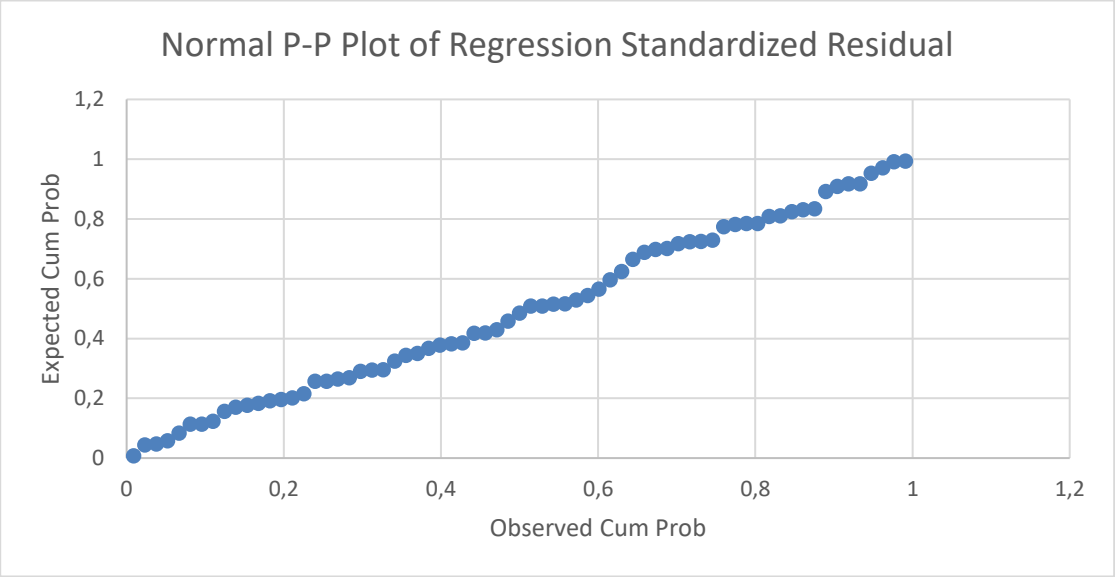


Figure 2. Normal P-P Plot Residual Graph

The normality assessment indicates that the regression residuals exhibit an approximately normal distribution. This finding is supported by the residual histogram, which displays a pattern consistent with a normal distribution, and the Normal P–P Plot, in which the observed points are distributed closely around and along the diagonal reference line. The absence of substantial deviations from the expected pattern suggests that the residuals satisfy the normality assumption. Accordingly, the regression model meets the required normality criterion and is suitable for further analysis of the effects of the work environment, workload, and mastery of the Regional Government Information System (SIPD) for financial administration on the work productivity of financial management personnel in the South Lampung Regency Government.

MULTICOLLINEARITY TEST

Multicollinearity testing was conducted to determine whether excessive linear relationships existed among the independent variables in the regression model. This assessment is essential because substantial intercorrelations among predictors may compromise the stability and accuracy of the estimated regression coefficients. In this study, multicollinearity was assessed using the *Tolerance* and *Variance Inflation Factor* (VIF) statistics. The regression model was considered free from multicollinearity when the *Tolerance* value exceeded 0.10 and the VIF value

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remained below 10, indicating that the independent variables did not exhibit problematic levels of linear dependence and could therefore be retained in the regression analysis.

Table 6 Results of the Multicollinearity Test

Variable	*Tolerance*	*VIF*	Description
Work Environment (X_1)	0,980	1,020	There is no multicollinearity.
Workload (X_2)	0,978	1,022	There is no multicollinearity.
Mastery of SIPD (X_3)	0,961	1,041	There is no multicollinearity.

As presented in Table 6, all predictor variables exhibit Tolerance values above 0.10 and Variance Inflation Factor (VIF) values below the threshold of 10. These findings indicate that the independent variables are not subject to excessive linear correlation, suggesting that multicollinearity does not pose a concern in the regression model. Therefore, the model satisfies the multicollinearity assumption and is considered appropriate for subsequent hypothesis testing.

MULTIPLE LINEAR REGRESSION ANALYSIS

Multiple linear regression analysis was employed to assess the extent to which the work environment, workload, and proficiency in operating the Regional Government Information System (SIPD) for financial administration contribute to variations in the work productivity of employees responsible for financial management in the South Lampung Regency Government. The analysis was conducted using IBM SPSS Statistics 26 with the *Enter* method, whereby all independent variables were simultaneously entered into a single regression model. This procedure enabled the study to examine both the collective contribution of the predictors and the individual effect of each variable on employee work productivity.

Table 7. Results of Multiple Linear Regression Analysis

Variable	Regression Coefficient (B)	*Standard Error*	*t*	Sig.
Constant	0,820	0,405	2,027	0,047
Work Environment (X_1)	0,081	0,057	1,434	0,156
Workload (X_2)	0,258	0,046	5,582	0,000
SIPD Mastery (X_3)	0,473	0,076	6,211	0,000

Based on Table 7, the multiple linear regression results show that the work environment, workload, and mastery of the Regional Government Information System (SIPD) for financial

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administration have positive regression coefficients of 0.081, 0.258, and 0.473, respectively, with a constant of 0.820. These findings indicate that improvements in the work environment, appropriate workload conditions, and stronger SIPD mastery are associated with higher employee productivity, assuming other variables remain constant. Among the predictors, SIPD mastery has the largest coefficient (0.473), suggesting that it provides the strongest contribution to variations in employee productivity compared with the other independent variables. Nevertheless, the statistical significance of each relationship must be confirmed through the subsequent hypothesis testing.

UJI PARSIAL (*UJI T*)

The partial significance test (*t*-test) was conducted to assess the individual effect of each independent variable on the dependent variable within the proposed research model. Statistical decisions were based on a 5% significance level (α = 0.05), whereby an effect was considered statistically significant when the corresponding *p*-value was below 0.05. Conversely, a *p*-value exceeding 0.05 indicated that the individual effect of the respective independent variable did not reach the predetermined level of statistical significance.

Table 8. Partial Test Results (t-test)

Variable	Coefficient (B)	Value *t*	Sig.	Description
Work Environment (X_1)	0,081	1,434	0,156	H_1 Rejected
Workload (X_2)	0,258	5,582	0,000	H_2 Accepted
SIPD Mastery (X_3)	0,473	6,211	0,000	H_3 Accepted

The partial regression results presented in Table 8 indicate that the work environment does not have a statistically significant effect on the productivity of financial management employees in the South Lampung Regency Government, as reflected by a significance value of 0.156 (>0.05), leading to the rejection of the first hypothesis. In contrast, workload has a positive and significant effect on work productivity, with a significance value of 0.000 (<0.05), supporting the second hypothesis. Similarly, mastery of the Regional Government Information System (SIPD) Penatausahaan demonstrates a positive and significant effect on employee productivity, with a significance value of 0.000 (<0.05), thereby supporting the third hypothesis. Among the independent variables, SIPD mastery records the highest regression coefficient and t-value, indicating that it represents the strongest predictor of work productivity in the proposed model. These findings suggest that strengthening employees' ability to understand and utilize SIPD

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Penatausahaan effectively may serve as a strategic approach to enhancing productivity in regional financial administration within the South Lampung Regency Government.

SIMULTANEOUS TEST (F TEST)

Table 9. Simultaneous Test Results (F Test)

Value F	Sig.	Decision
22,273	0,000	H_4 Accepted

Based on the simultaneous test presented in Table 9, the significance value was 0.000 ($p < 0.05$), indicating that the work environment, workload, and mastery of the Regional Government Information System (SIPD) for financial administration jointly exert a significant effect on the work productivity of financial management employees in the South Lampung Regency Government. Accordingly, the fourth hypothesis (H4) is supported. These findings demonstrate that the combined contribution of the three independent variables is statistically meaningful in explaining variations in employee work productivity. Therefore, the regression model provides an adequate basis for examining the relationship between the proposed predictors and employee productivity in the context of regional financial administration.

COEFFICIENT OF DETERMINATION

The coefficient of determination (R^2) was employed to assess the extent to which the work environment, workload, and mastery of the Regional Government Information System (SIPD) for financial administration explain variations in the work productivity of financial management employees in the South Lampung Regency Government. A higher R^2 value indicates that the independent variables provide a greater contribution to explaining changes in employee work productivity, whereas a lower value suggests that a larger proportion of the variation is attributable to other factors outside the proposed research model.

Table 10. Determination Coefficient Results

R	*R Square*	*Adjusted R Square*	Decision
0,712	0,507	0,484	50,7%

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The coefficient of determination analysis yielded an R^2 value of 0.507, indicating that the combined effects of the work environment, workload, and mastery of the Regional Government Information System (SIPD) for financial administration account for 50.7% of the variance in the work productivity of financial management personnel in the South Lampung Regency Government. The remaining 49.3% is attributable to other factors not incorporated into the proposed model. These findings suggest that the model demonstrates a moderate level of explanatory power, as the independent variables collectively explain more than half of the variation in employee productivity, while other organizational and individual factors may also contribute to differences in productivity.

CONCLUSION

This study examines the relationships among the work environment, workload, and mastery of the Regional Government Information System (SIPD) for financial administration and the work productivity of financial management personnel in the South Lampung Regency Government. The empirical findings indicate that the work environment does not have a statistically significant effect on employee productivity. This result suggests that although the existing work environment is generally conducive, it does not constitute a primary differentiating factor in determining productivity levels. The nature of financial administration tasks appears to place greater emphasis on procedural accuracy, technical competence, and compliance with established regulations. In contrast, workload demonstrates a positive and statistically significant effect on work productivity, indicating that workload allocation that is proportional to employees' capacities can facilitate more effective, efficient, and timely task completion.

Furthermore, mastery of SIPD for financial administration has a positive and statistically significant effect on work productivity and represents the strongest contributing factor among the independent variables examined. This finding highlights the importance of employees' ability to understand operational procedures, utilize system features, and apply SIPD effectively in supporting the speed, accuracy, and efficiency of regional financial administration. When considered simultaneously, the work environment, workload, and SIPD mastery significantly influence employee productivity, indicating that productivity enhancement requires an integrated approach rather than reliance on a single organizational factor. Such an approach should encompass appropriate workload allocation, adequate working conditions, and continuous development of employees' technological capabilities. Nevertheless, the explanatory capacity of

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the three variables remains limited, suggesting that other factors outside the proposed model may also contribute to variations in the productivity of financial management personnel.

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