



Analysis of Financial Reporting Accounting Information Systems at The Aceh Financial Services

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ABSTRACT

The accounting information system was implemented by the Aceh Financial Management Agency in 2008. The accounting information system used is the Regional Financial Management System (Sistem Manajemen Keuangan Daerah / SIMAKDA) application. Because this application has expired with the previous vendor, in 2012 the Aceh Financial Management Agency used a new accounting information system, namely Regional Financial Management Information System (Sistem Informasi Pengelolaan Keuangan Daerah/SIPKD). In this study, because the data is presented in the descriptive form and describes what is contained in the Aceh Financial Management Agency, then the analysis of the problem uses qualitative analysis methods. Where after the data is obtained and processed, the data is analyzed and compared to further describe how far the suitability. The implementation of the Accounting Information system at the Aceh Financial Management Agency has been carried out a quite well-using computer equipment such as in making various forms and records, namely how to make cash and non-cash transaction proof forms. The application of the form is complete, accurate, and easy to understand.

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1. Introduction

In an increasingly open state life, the government as the formulator and implementer of APBN policies is obliged to be open and responsible for all results of development implementation. One form of responsibility is realized by providing comprehensive financial information to the wider community. Including regional financial information by utilizing the rapid advances in information technology to encourage the realization of a clean, transparent government, and able to respond effectively to changing demands. A concrete effort to realize transparency and accountability in state/regional financial management is the submission of government financial accountability reports that meet the principles of timely and reliable (reliable) and are prepared following the Government Accounting Standards (Standar Akuntansi Pemerintah / SAP) which have been generally accepted. This is regulated in Permendagri Number 13 of 2006 concerning Guidelines for Regional Financial Management. Meanwhile, to facilitate the technical implementation, the government has issued a kind of implementation manual and technical guidance through the Circular Letter of the Minister of Home Affairs Number S.900/316/BAKD concerning "Guidelines for Systems and Procedures for Administration and Accounting, Reporting, and Regional Financial Accountability" and Government Regulation Number 71 of 2010 concerning Government Accounting Standards. All of these regulations require the form and content of the accountability report for the implementation of the APBN/APBD to be prepared and presented following SAP. The government is tasked with administering the Regional Financial Management Information System (Sistem Informasi Pengelolaan Keuangan Daerah / SIPKD) to answer the financial information needs of the

public. Meanwhile, local governments are required to submit data/information related to regional finances to the Government which is called the Regional Financial Information System (Sistem Informasi Keuangan Daerah / SIKD). SIPKD, which was developed based on information technology, is designed in such a way as to be a means for collection, processing, presentation, and reference. As well as the process of communicating regional financial information data between the Ministry of Finance and the Ministry of Home Affairs with local governments and other owners or users of regional financial information. The government is tasked with administering the SIPKD to answer the financial information needs of the public. Meanwhile, local governments are required to submit data/information related to regional finances to the Government which is called the SIKD. SIPKD, which was developed based on information technology, is designed in such a way as to be a means for collection, processing, presentation, and reference. As well as the process of communicating regional financial information data between the Ministry of Finance and the Ministry of Home Affairs with local governments and other owners or users of regional financial information. The government is tasked with administering the SIPKD to answer the financial information needs of the public. Meanwhile, local governments are required to submit data/information related to regional finances to the Government which is called the SIKD. SIPKD, which was developed based on information technology, is designed in such a way as to be a means for collection, processing, presentation, and reference. As well as the process of communicating regional financial information data between the Ministry of Finance and the Ministry of Home Affairs with local governments and other owners or users of regional financial information. Meanwhile, local governments are required to submit data/information related to regional finances to the Government which is called the SIKD. SIPKD, which was developed based on information technology, is designed in such a way as to be a means for collection, processing, presentation, and reference. As well as the process of communication of regional financial information data between the Ministry of Finance and the Ministry of Home Affairs with local governments and other owners or users of regional financial information. presentation, and reference. As well as the process of communicating regional financial information data between the Ministry of Finance and the Ministry of Home Affairs with local governments and other owners or users of regional financial information. presentation, and reference. As well as the process of communicating regional financial information data between the Ministry of Finance and the Ministry of Home Affairs with local governments and other owners or users of regional financial information.

The SIPKD is an integrated application that is used as a tool for local governments to improve the effectiveness of the implementation of various regional financial management regulations based on the principles of efficiency, economy, effectiveness, transparency, and accountability.

This application is also a manifestation of the real action of facilitation from the Ministry of Home Affairs to local governments in the field of regional financial management. To strengthen the common perception of regional financial management systems and procedures in interpreting and implementing various laws and regulations.

The implementation of SIPKD is carried out both at the center and in the regions. Regional SIPKD organized by each regional government is known to the public as the SIPKD. The implementation of SIPKD is facilitated by the Ministry of Home Affairs. SIPKD organized by the Government is called the National SIPKD. The government organizes SIPKD nationally with the aim of:

- a. Formulating national fiscal policies and controls
- b. Presenting regional financial information nationally
- c. Formulating regional financial policies, such as Balancing Funds, Regional Loans, and controlling budget deficits and monitoring, controlling, and evaluating funding for Decentralization, Deconcentration, Assistance Tasks, Regional Loans, and budget deficits

A computerized information system has become a necessity for organizations that present financial and non-financial information. very important for the development of information systems. Knowledge of computers (computer literacy) includes an understanding of computer terms, an understanding of the advantages and disadvantages of computers, the ability to use computers (although you do not need to be a programmer), and so on. Understanding information (information literacy) includes understanding how to use

the information at each stage of the problem-solving process, where information can be obtained, and how to share information with others. The development of a computerized accounting system requires careful planning and implementation, to avoid rejection of the system being developed. Because the system changes from manual systems to computerized systems, it does not only involve changes in technology but also behavioral and organizational changes.

An accounting information system is a collection of resources, such as people and equipment that are managed to convert data into information, which is then communicated to various decision-makers. Humans are meant here are users of accounting information systems. Therefore, accounting information systems must be accepted and used by users of accounting information systems.

The good and bad performance of accounting information systems can be seen through the results obtained from this performance. Therefore, the development of an accounting information system requires a careful implementation plan to avoid rejection of the system being developed. Expectations from user participation in the development of accounting information systems so that users can produce satisfactory performance from the developed system.

The accounting information system was implemented by the Aceh Government at the Aceh Financial Management Agency in 2008. The accounting information system used is the SIMAKDA (Regional Financial Management System) application. Because this application has expired with the previous vendor, in 2012 the Aceh Financial Management Agency used a new accounting information system, namely SIPKD (Regional Financial Management Information System).

The performance of the accounting information system at the Aceh Financial Management Agency is good, this can be seen from the financial statements of the Aceh Financial Management Agency which received an unqualified opinion from the BPK. To maintain this opinion, the Aceh Financial Management Agency continues to provide training to users of accounting information systems to improve the performance of personnel using accounting information systems, to produce a good performance. This study was conducted to obtain information on how the accounting information system at the Aceh Financial Management Agency is.

2. Methods

In this study, because the data is presented in the descriptive form and describes what is contained in the Aceh Financial Management Agency, then the analysis of the problem uses qualitative analysis methods. Where after the data is obtained and processed, the data is analyzed and compared to further describe how far the suitability is.

3. Results and Discussion

3.1 Accounting Information System at the Aceh Financial Management Agency

The Aceh Financial Management Agency is an Aceh Apparatus Working Unit in the field of financial management and administration led by the Head of the Service who is under and responsible to the Regional Head through the Regional Secretary. The establishment of the Aceh Financial Management Agency, based on Aceh Qanun Number 15 of 2012 concerning Amendments to Aceh Qanun Number 5 of 2007 concerning Organizational Structure and Work Procedures for Offices, Technical Institutions, and Regional Institutions of the Province of Nanggroe Aceh Darussalam.

The main tasks and functions of Aceh's Financial Management Agency are to lead, foster, coordinate and evaluate and control the activities of the preparation and formulation of policies for revenue management, financial management, and regional assets. Covers general administrative activities, coaching and development, local revenue and revenue sharing, budgeting and asset processing, and accounting.

Based on the authority and financial management directed by the Regional Financial Management Coordinator (Koordinator Pengelolaan Keuangan Daerah / KPKD) following regional general policies and or provisions of applicable laws and regulations. To carry out the mandate properly, the Aceh Financial Management Agency strives to produce a good performance. To be able to produce a good performance, the Aceh Financial Management Agency must have a competitive advantage. Where these advantages include the ability to manage various information, human resources, allocation of funds, application of technology and services. The ability of the Aceh Financial Management Agency to manage various information and allocation of funds can be seen from the ability of the Aceh Financial Management Agency to manage the existing

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accounting information system.

The Aceh Financial Management Agency has used a computer-based AIS to produce maximum performance. Information systems and computer technology not only serve as supporting tools to improve organizational performance from time to time but have become the main weapon in competition. The function of information systems in an organization is as a tool to achieve goals through the provision of information.

An accounting information system is an arrangement of various forms, records, tools, and equipment as well as communication tools for implementing personnel and closely coordinated reports designed to transform financial data into the required information. The use of computer-based information systems at the Department of Finance uses the Regional Financial Management Information System (SIPKD) application.

3.2 SIPKD Application

This application is a tool in the process of managing regional finances from the budget draft stage to budget accountability based on the applicable laws and regulations.

ASIPKD application is an application that is used as a tool in the processes that occur in regional financial management at both the SKPD and SKPKD levels, including:

- a. Budgeting
- b. Budget Execution
- c. Preparation of the Amendment Budget
- d. Preparation of Budget Accountability
- e. The Valid 49 application consists of several modules, including:
 - 1) 3 (three) main modules, namely the Budget Module, Cash Module, and Bookkeeping Module.
 - 2) 2 (two) supporting modules, namely the Utility Module and the Master Data Module.
 - 3) 1 (one) additional module, namely the Management Module

Applications on SKPD and SKPKD can be connected online or offline (especially for the accounting field) depending on the availability of the existing infrastructure. If in the budget preparation process and budget changes, the SKPD and SKPKD are not connected online, data may be combined for consolidation purposes.

3.3 Analysis of Financial Reporting Accounting Information Systems At Aceh Financial Management Agency

a. Analysis and Evaluation of Accounting Information Systems at the Aceh Financial Management Agency

Knowledge of information technology systems is the introduction and understanding of ownership of skills on matters covered in hardware, software, and computer networks. It was revealed from the results of the study that it was concluded that the accounting information system at the Ministry of Finance had been carried out relatively well. The ability of computers in processing data that will be used as information will be faster and more accurate. However, if the data processing using a computer then the data processing cycle can be separated into three, namely input (input), processing (process), and output (output).

Knowledge of information technology systems is knowledge about those used to obtain, manipulate, communicate, present and utilize data, which is supported by computers. In addition, knowledge of information technology systems is also the introduction and understanding of ownership of the things covered in the information technology system hardware, software, and computer networks. The information technology system is a combination of computer technology systems (hardware and software) with telecommunications technology systems (data network, image, and sound).

Many companies develop and implement formal information security policies. Where they create controls as part of the application development process and move sensitive data out of an insecure client/server system to a more secure environment such as a mainframe computer. A procedure must be in place to detect, correct, and report all errors and ensure that these procedures are followed.

The company shall establish, document, and follow procedures designed to ensure that all system outputs conform to the company's objectives, policies, and integrity standards. Where these procedures will ensure that the company does things like reviewing the logical and appropriate format of all output, reconciling the total control of input and related output daily, distributing computer output to user departments through unauthorized access, modification, and delivery errors, storing output that is not authorized. sensitive and confidential information in a secure area, requiring users to carefully review the completeness and accuracy of all computer output they receive, and tearing or destroying highly confidential data.

b. Analysis and Evaluation of the Financial Reporting System at the Aceh Financial Management

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Agency

Following statutory regulations, local governments are required to compile financial reports to account for their regional financial management. To produce these financial reports, a reliable system is needed, namely a system that can process data (input) and produce information (output) that can be used by Management in making decisions so that the Ministry of Home Affairs has issued a Regulation of the Minister of Home Affairs. (Permendagri) Number 13 of 2006 concerning Guidelines for Regional Financial Management. The Permendagri explains the regional financial cycle starting from the stages of planning, budgeting, administration, as well as accounting and regional financial accountability. In addition, regional financial systems and procedures are also presented along with examples of forms that can be used by local governments either manually or computerized. The presentation of the financial statements in this Minister of Home Affairs is following Government Regulation No. 71 of 2010 concerning Government Financial Standards (SAP).

Responding to the Regulation of the Minister of Home Affairs, the Government Finance Audit Agency (BPKP) in this case the Deputy for Supervision of the Regional Financial Administration, gave a positive response to the issuance of this Permendagri, by compiling an application program that can be used by local governments in the context of managing their regional finances. The application program in question is the SIPKD Computer Application Program version 1.0.R4.04/07/2011 which is a further development of the previous application program, namely SIMAKDA Computer Application Program Version 2.1. This application program was introduced on October 10 by the Directorate General of Regional Financial Administration (BAKD) of the Ministry of Home Affairs. SIPKD Computer Application Program version 1.0.R4. 04/07/2011 is intended to assist in the management of regional finances both at the SKPKD level (as a reporting entity) and at the SKPD level (accounting entity). The existence of this application program is expected to provide more benefits to local governments, especially in financial reporting.

This SIPKD Computer Application Program can fulfill needs both in the planning process, budgeting and reporting, but in its implementation also reap obstacles. At the Aceh Financial Management Agency, the obstacles faced in using the SIPKD Computer Application, especially at the financial reporting stage, were related to human resources (HR) and when consolidating the financial statements many figures were invalid.

In the process of implementing SIPKD, concerning the availability of human resources supporting the application program to run smoothly, it is necessary to provide HR needs, both from the BPKP and the Regional Government as counterparts. BPKP provides a SIPKD assistance team, consisting of the Responsible Person, Assistant Responsible Person, Technical Controller, Team Leader, and several Team Members (depending on the size of the local government in charge). Meanwhile, the local government mobilizes human resources at the same level, plus the Database Administrator, Assistant Administrator, and Team, as well as all SIPKD users (especially treasurers) at the Satker level. Especially for SIPKD Database Administrators, they must have prerequisites, among others, proficient in using computers, database programs, fully understanding the importance of data security, and high enthusiasm for learning Information Technology Systems.

Transfer process knowledge is carried out by different methods for each type of counterpart. The tandem or mentoring method is used to educate and train Database Administrators. This method is a way of recognizing in depth the business process of the SIPKD application program for Administrators by receiving and carrying out instructions from the designated Assistance Team personnel, and interactive discussions if there are problems, especially troubleshooting. The SIPKD Education and Training Method is a method of distributing knowledge about the use of SIPKD for treasurers and users from the Work Unit (Satker) level concerning Budgeting, Budget Changes, Administration, and Reporting and Accountability.

In the process of preparing financial statements using the SIKD Computer Application, the obstacles encountered were related to human resources (HR). as an operator, besides being limited in quantity and quality, it is also very closely related to data confidentiality, so that human resources who apply the SIPKD computer must also be limited. Thus, the limited time, the ability of both skill and stamina compared to various kinds of data that must be inputted with complexity and changes that occur very often, of course, become obstacles to the timeliness of completing the preparation of financial statements.

After the completion of the preparation of financial statements through the SIPKD Computer Application, of course, it must be consolidated first. When consolidation or merging is done, this becomes an obstacle where when the operator does it, it is very likely that the data that has been compiled is lost or changed. For these changes, of course, the operator must re-edit the data, so it takes time for corrections again.

4. Conclusion

An accounting information system is an arrangement of various forms, records, and equipment as well as a closely coordinated means of implementing personnel communication and reporting designed to transform financial data into information needed by management. The implementation of the Accounting Information system at the Aceh Financial Management Agency has been carried out quite well-using computer equipment such as in making various forms and records, namely how to make cash and non-cash transaction proof forms. The application of the form is complete, accurate, and easy to understand.

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