



Analysis of the Implementation of the Accounting Application System for Line Ministry (SAKTI) in Government Financial Reporting at the Directorate General of State Asset Management, Ministry of Finance of the Republic of Indonesia

Febry Indra Putra Perdana^{1*}, Arief Tri Hardiyanto¹, Retno Martanti Endah Lestari¹

¹Department of Accounting, Faculty of Economics,
Universitas Pakuan, Bogor, 16143, INDONESIA

*Corresponding Author

DOI: <https://doi.org/10.30880/jstard.2023.05.02.008>

Received 18 September 2023; Accepted 17 October 2023; Available online 4 December 2023

Abstract: The purpose of this research is to analyze the obstacles and challenges in implementing the SAKTI Application in the financial management and financial reporting processes at the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia. The analysis covers various financial management processes, including payment and tax collection processes, as well as the manual journal and accrual journal formation processes in financial reporting. This study uses data obtained through direct research in the analysis unit, the workflow of reporting in the analysis unit, and literature review, employing a qualitative method, namely conducting interviews with authorized officials and employees in the analysis unit. The research findings indicate that in the implementation of SAKTI at the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia, there is still a need for other applications that are not integrated with SAKTI because SAKTI cannot fully identify third-party funds. To support the financial reporting process at the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia, as per the research results, it is found that the SAKTI application has not fully minimized the risk of errors in presenting accrual journal related to expenditure or rental income at the end of the year.

Keywords: SAKTI application, implementation, financial reporting

1. Introduction

One tangible manifestation of the implementation of transparency and accountability in state financial management is through the preparation of relevant and reliable government financial reports, prepared in accordance with Government Accounting Standards (GAS) and an accounting system that provides procedures for processing transactions into financial statements.

Financial reporting for the central government uses the Accounting System for Line Ministry. The Accounting System for Line Ministry is a series of manual and computerized procedures starting from data collection, recording, summarization, to reporting on the financial position and financial operations of Ministries/Institutions.

In Minister of Finance Regulation (PMK) Number 270/PMK.05/2014, Article 3 states that the implementation of accrual-based GAS is carried out using integrated applications. This requirement could not be fulfilled in 2015 because the government did not yet have an integrated information system in the financial management process.

As a follow-up to the above situation, in order to develop an integrated application system for state financial management, the Government began developing the Line Ministry Level Financial Application System and conducted piloting testing starting in 2015. The piloting implementation at the Ministry of Finance was carried out gradually in several units, and eventually, starting from the 2018 reporting period, it was implemented throughout all units of the Ministry of Finance. This is in accordance with PMK 223/PMK.05/2015, regarding the Implementation of the Line Ministry Level Financial Application System Piloting.

During the four years of implementing the SAKTI application (2018-2021), there were certainly many challenges and obstacles in the implementation of this system. One of them is the continued use of applications other than SAKTI to support business processes and financial reporting. An example of this is the continued use of the Pelangi application for revenue treasurer reporting and the use of the SIMAN application for asset module management. This is in line with previous research by Iskandar Azwar (2018), which stated that the implementation of the SAKTI application in DJPB was not successful based on the De Leone and McLean success model approach. Based on this, the researcher is interested in conducting a study on the challenges that arise in the implementation of the SAKTI Application at the Central Office of the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia (DJKN) in the Ministry of Finance.

The objectives of the research to be achieved are as follows:

1. To understand the implementation of the SAKTI Application in the financial management processes of DJKN.
2. To understand the implementation of the SAKTI application within the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia in the payment and tax collection processes.
3. To understand the implementation of the SAKTI application within the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia in the financial reporting processes, including the manual journal and accrual journal formation processes.

Through this research, it is hoped to have practical utility in the development of accounting information systems for financial reporting at DJKN, as well as to assist in providing alternative solutions to issues in the implementation of the SAKTI Application. This, in turn, can enhance the quality of financial reports produced with high accountability. From an academic perspective, it is expected that this research can contribute to the development of knowledge in the field of Public Sector Accounting in general, and specifically in Accounting Information Systems and Financial Accounting and Accountability Systems.

2. Literature Review & Hypothesis Development

Romney and Steinbart, as cited in Fitriasari (2015), state that a system is a series of two or more interconnected components that interact with each other to achieve objectives. Susanto (2013) defines a system as a collection or group of subsystems, parts, or any interconnected components, physical or non-physical, that work together harmoniously to achieve specific goals.

From the various definitions above, it can be understood that a system consists of multiple interconnected components that work together to achieve a goal. Meanwhile, the definition of information according to Gondodiyoto (2007) is, "Information is data that has been processed into a more useful and meaningful form for its recipients, describing a real event and entity that can be understood and used for decision-making, both in the present and the future."

In accordance with the Minister of Finance Decree Number 798/KMK.01/2019 on Information System Development within the Ministry of Finance, there are usability criteria, one of which is the ability to minimize human errors in performing tasks and functions.

Furthermore, according to Gondodiyoto (2007), the quality of an application system, according to its users, encompasses effectiveness and efficiency.

Based on the literature mentioned above, an analysis will be conducted on the implementation of the SAKTI application in financial management and financial reporting procedures to determine whether it aligns with usability criteria, particularly in supporting operational processes as per PMK 798, and the quality of information systems according to Gondodiyoto, which includes effectiveness and efficiency of the application.

The analysis process related to the implementation of the SAKTI Application at DJKN will be grouped into three main processes: integration with other applications, financial management processes, and financial reporting processes.

The integration process with other applications or supporting applications will involve an analysis of whether the SAKTI application has been effective, meaning the information system can meet the needs of its users, and efficient, meaning it can produce output as maximally as possible with specific information resources.

Furthermore, in terms of **financial management processes**, such as bill payment, deduction, and tax collection, an analysis will be conducted to determine if the financial management processes with the SAKTI application have been efficient and fully support operational activities.

Meanwhile, in the **financial reporting** process, an analysis is needed regarding the formation of manual journals and accrual journals to ensure that they align with the principle of information accuracy, which is closely related to financial report accountability.

3. Methodology

In terms of data type, the research approach used in this study is a qualitative approach. The specific research approach employed here is descriptive. The qualitative descriptive research used in this study aims to obtain information regarding the implementation of the SAKTI application system at the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia, including the use of supporting applications in financial report preparation, while also identifying the challenges encountered in the SAKTI Application implementation process.

The object of this research is the usage of the SAKTI application at the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia for the preparation of both semi-annual and annual financial reports. Research on the implementation of the SAKTI application in this context was conducted at the central office of the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia. The research activities took place from June 2021 to December 2021. The data collection methods used in this research include:

1. Interview Method

In-depth and unstructured interviews were conducted with research subjects using predefined guidelines. The interview technique was used to gather data about the SAKTI application's business processes, the business processes of supporting applications, and the challenges in the application integration process.

2. Documentation Method

Documentation was obtained from archives related to the financial management and financial reporting processes at the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia.

As for the Data Analysis Method to understand how the implementation of SAKTI in Government Financial Reporting at the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia is carried out, it is as follows:

1. It begins with documenting data related to the implementation of SAKTI in the financial reporting process, including relevant regulations (Government Regulations, Minister of Finance Regulations) in the implementation of information systems, technical guidelines for the use of the SAKTI application in each module, and the workflow of financial management processes from planning, payment to financial reporting.
2. The data collected by the researcher is then categorized into primary data and supporting data. Primary data pertains to the financial management processes in payment and journal formation within the SAKTI application, while supporting data relates to regulations, including previous research and government regulations, specifically Government Regulations and Minister of Finance Regulations related to the implementation of SAKTI in financial reporting.
3. The researcher then analyzes the primary data, such as SAKTI application guidelines, by comparing them with the implementation processes based on real-world practices. The analysis covers the payment process up to the journal formation process within the SAKTI Application to identify any processes that still pose challenges and potential application development opportunities for improvement. Additionally, the researcher also assesses whether the application system functions align with the theoretical objectives of information systems presented in the literature review.
4. Based on the analysis in point 3, the researcher then conducts confirmation and discussions with application users to determine whether the analysis results and potential development opportunities for application improvement can be applied. Discussions are also held with operators to understand the improvements and solutions desired by SAKTI application users.

The confirmation results are then classified into the challenges still encountered in the implementation of the SAKTI application, and recommendations or alternative improvements are provided for future application development.

4. Result and Discussion

In accordance with Minister of Finance Regulation Number 222/PMK.05/2016 regarding Amendments to Minister of Finance Regulation Number 177/PMK.05/2015 concerning Guidelines for the Preparation and Submission of Financial Reports for Ministries/Institutions, the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia (DJKN) is obligated to prepare financial reports for each reporting period for each of its reporting entities.

The Financial Report for Level I Agencies encompasses all financial aspects managed by the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia. This financial report is generated through the Line Ministry Financial Application System (SAKTI), which is a series of manual and computerized procedures

starting from data collection, recording, and summarization, to reporting the financial position and financial operations at Ministries/Institutions.

SAKTI consists of several modules, namely the Budgeting Module, Commitment Module, Treasurer Module, Inventory Module, Fixed Asset Module, and General Ledger Reporting Module (GLP). The GLP module in SAKTI is designed to generate Unit-level Financial Reports, including Budget Realization Reports, Balance Sheets, Operational Reports, Equity Change Reports, state-owned property reports, and other managerial reports.

The Level I Financial Report of the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia (DJKN) is a consolidation report from all levels under the Directorate General of State Asset Management, Ministry of Finance of Republic of Indonesia, including regions and units responsible for the allocated budget.

The financial report preparation process begins at the level of the Branch Financial Management Office (UAKPA), which is the smallest reporting entity within DJKN. The financial report at the UAKPA level is then consolidated into the Regional Accounting Unit in Line Ministry (UAPPA-W). From the regional-level report, it is further consolidated with the financial reports of the DJKN Central Office and the State Asset Management Institution BLU to form the Level I Financial Report of DJKN (UAPPA-E1).

The recording and consolidation process from UAKPA to UAPPA-W and UAPPA-E1 levels is done using the SAKTI Application, accessed through the website www.sakti.kemenkeu.go.id, which is a web-based application used by all reporting entities in the Ministry of Finance.

In accordance with Law Number 17 of 2003 on State Finance, the management of state finances within an entity is broadly categorized into three processes: Planning, Implementation, Accounting and Reporting/Accountability. The modules in the SAKTI application play a role in each of these processes.

In the SAKTI Application, the budget planning process, which is the initial phase of state financial management, is accommodated using the budgeting module. This module is used to manage the current-year budget and as a tool for preparing the budget for the following year. The budgeting module is an extension of the RKAKL/DIPA application, where before the existence of the SAKTI application, the RKAKL/DIPA application was used by units to compile the Budget Execution (Allotment) Document (DIPA), starting from the preparation of indicative allocations, budget ceilings, allocation ceilings, and the management of the current-year budget, including budget revisions.

Furthermore, in the budget execution process, several modules are used that are interconnected, namely:

1. Commitment Module

The Commitment Module is a module that handles activities related to Supplier Recording, Contract Data, Recording of Goods/Services Handover Reports, and Output Achievement Confirmation.

The scope of the commitment module includes:

- a. Supplier Management, which involves managing payment recipient data, which is then registered with SPAN through State Treasury Office (KPPN).
- b. Contract Management, which involves managing contract data (agreements with third parties), which is then registered with SPAN through State Treasury Office (KPPN).
- c. Output Achievement Confirmation, which records the ratio between the number of confirmed output data compared to the number of outputs managed by the operational unit.
- d. Recording of BAST (Handover Report), which records the Handover Report to acknowledge assets and liabilities at the time of handover. It consists of Contractual and Non-Contractual Handover Reports.

2. Payment Module

The Payment Module is a module that processes Cash Planning (Renkas), Payment Orders (SPBy), Daily Fund Disbursement Forecasts (PPDH), Billing Summaries (SPP), and Payment Orders (SPM) for submission to the State Treasury Office (KPPN) for the disbursement of the state budget funds (APBN). The outputs generated from this module include Cash Planning Documents, SPBy, PPDH, SPP, SPM, or their equivalents, as well as Budget Implementation Reports (ADK) in the form of ADK RT, ADK SPM, or their equivalents.

3. Treasurer Module

The Treasurer Module is part of the Budget Implementation Module, and its function is to focus on the management of state revenue and expenditure by the Treasurer, including Expenditure Treasurer and Revenue Treasurer. Features of this module include:

- a. Management of Expenditure Treasurer's State Ledger
- b. Management of Payment Orders (UP/TUP)
- c. Management of Tax Deductions/Withholdings
- d. Management of Income Deposit Receipts, Expense Refunds
- e. Other transactions managed by the Treasurer

4. Accounts Receivable Module

The Accounts Receivable Module is a part of SAKTI that is used to manage accounts receivable transactions at the SAKTI user's work unit.

The Accounts Receivable Module manages various types of accounts receivable transactions, including:

- a. Accounts Receivable for Non-Tax State Revenue (PNBP)
- b. Accounts Receivable for Installment Sales Billing
- c. Claims Receivable Transactions / Compensation Claims (TP/TGR)

5. Inventory Module

The Inventory Module is a specialized SAKTI module for managing inventory items at the work unit level (UAKPB) and sub-work unit level (UAPKPB). The module uses the Perpetual method for recording transactions, and the valuation methods include the Last Purchase Price Method, Average Price Method, and First In First Out (FIFO) Method. The module generates Inventory Reports as its output.

6. Fixed Asset Module

The Fixed Asset Module is a module within the SAKTI Application used for managing financial transactions related to fixed assets. This includes recording and accounting for additions, changes, and disposals of State-Owned Goods, ongoing construction, and calculating depreciation.

The outputs from this module are State-Owned Goods Reports, Asset Condition Reports, and Depreciation Reports.

As the final step in financial management, the reporting/accountability process is crucial. In the SAKTI application, the financial reporting process uses the General Ledger (GL) and Reporting module, which serves as the culmination of the other modules in the SAKTI application and is used to compile financial reports.

Analysis of Constraints and Issues in the Implementation of the SAKTI Application at DJKN

1. The Use of Other Non-Integrated Applications Alongside SAKTI

According to the author's field observations, in the management of cash related to revenue conducted by the Revenue Treasurer, there is another application used for managing incoming cash, which is the Pelangi application. The Pelangi application is a tool used by the Revenue Treasurer in accordance with the Director General's Regulation (Perdirjen) Number: PER-07/KN/2012 regarding the Management of State Revenue Collection Results and Auctions.

In the current situation, the implementation of the SAKTI Application requires the Revenue Treasurer to work extra because they have to perform accounting in two applications simultaneously. This is not in line with the principle of using integrated applications, where the use of applications should ideally reduce the workload. The use of these two applications is highly inefficient because they produce the same output, which is the Treasurer Accountability Report (LPJ) of the Revenue Treasurer.

If this situation is not addressed, it will reduce the effectiveness of the Revenue Treasurer's work because they have to perform accounting in two applications with the same output. Moreover, the double-entry method will increase the potential for errors in accounting and result in decreased reporting accountability.

2. Returns/Refunds of SPM/SP2D During the Payment Process at KPPN Due to Supplier Name Errors

In the payment process at DJKN, both for the procurement of Goods and Employee Expenses in 2021, there were several returns of Payment Order (SPM) caused by errors in the recipient's name or account number. This resulted in delayed payment processes because the Treasury had to reorganize and correct the SPM.

Common errors in recording suppliers in the commitment module often involve mistakes in account numbers and names. These errors frequently lead to the return of SPMs, causing payment processes to be delayed. From the sample tests conducted by the author, these errors occurred because the recording of accounts was done manually based on bank statements or bank records provided by the supplier.

One common issue is discrepancies in the supplier's name. For example, the bank statement provided by the supplier might list "Perkasa Utama CV," while the bank's database has it as "CV Perkasa Utama." Another common error is the use of periods in supplier name abbreviations. For instance, the bank statement might show "CV. Perkasa Utama" with a period after "CV," but in the bank's database, it is listed as "CV Perkasa Utama" without a period. This leads to payment processes being unable to proceed due to the difference in supplier names, causing delays.

Based on the author's testing by manually entering data into the SAKTI application, manual input has a high potential for errors when entering supplier information.

3. There is No Feature Providing Information/Reminders/Guidance for Tax Deduction/Collection Calculations to the Operators

In the payment process, the Treasury has an obligation to withhold taxes as a tax collector, specifically required to deduct taxes from transactions or payments made by the government to suppliers. However, in practice, there are still errors in tax imposition in some transactions.

SAKTI, as the primary application in the budget execution process developed by the Ministry of Finance, should ideally minimize human errors. This is related to the usability criteria that System Information Developers must ensure, as specified in the Attachment to the Minister of Finance's Decree No. 709/KMK.01/2019 regarding the Development of Information Systems within the Ministry of Finance (KMK-709/KMK.01/2019). The absence of a reminder feature for tax obligations in SAKTI is currently due to it not being a focus of development for the SAKTI application.

4. Lack of Integration Between the SAKTI Payment Module and Supplier Tax Data (DJP).

Every year, both individual and corporate taxpayers are required to submit their Periodic Tax Return (SPT). This requirement is regulated by Law No. 16 of 2009 on the Fourth Amendment to Law No. 6 of 1983 on General Provisions and Procedures for Taxation (UU KUP). For taxpayers.

From the author's observations and interviews with the treasury department, when approaching the Periodic Tax Return reporting period, the treasury is busy fulfilling supplier requests for Tax Payment Slip to be used in the preparation of the supplier's Annual SPT. This consumes a lot of time for the expenditure treasurer in retrieving archived tax deduction proof documents to then be provided to suppliers who have had tax deductions such as PPh 21 or VAT.

With the existence of the SAKTI application, integration between the SAKTI application and the Directorate General of Taxation's database should be possible, where evidence or data of tax deductions by government treasurers can be directly recorded in the respective taxpayer databases. This would greatly assist taxpayers in SPT reporting because the evidence and data of previous tax deductions are already in the database, eliminating the need to collect tax deduction proof documents.

5. Manual Journals are Still Needed in the Creation of Tax Payable Accounts for Treasury Revenue that has not been Deposited at the end of the reporting Period.

In cases where funds are deposited into the treasury revenue account, the treasury revenue officer at DJKN needs to first identify whether it represents auction guarantee funds, auction settlement, auction duty revenue, or taxes that need to be deposited, as well as whether it represents the rights of the debtors or administrative fee revenue for state debt management, or other operating cash. Therefore, the recognition of funds deposited into the treasury revenue account is recorded in the Other Cash account in the Treasury Revenue. This is because these funds have not yet been fully recognized as government rights and are still subject to the possibility of being returned to the fund owner in accordance with the regulations.

The categorization of cash is done to provide sufficient information about the portion of cash balances that have been identified as government rights and will be deposited into the state treasury, as well as the portion of cash balances that will be deposited to third parties or other cash balances. Detailed and specific bookkeeping related to the Other Cash account transactions in Treasury Revenue is recorded through subsidiary ledgers for each cash category.

The Treasury Receiver's Tax Payables arise from DJKN's efforts to secure state revenue from taxes. Taxes are levied on Auction Sellers who benefit economically from the sale of land/buildings, and DJKN collects these taxes upon receipt of payments from buyers. Before being handed over to the seller's rights, DJKN withholds Article 21 Income Tax (PPh 21) on these auction transactions.

Based on an examination of the SAKTI journal transfer rules, it is found that there are no transactions in the Treasury Revenue module that generate the Other Cash journal in the Treasury Revenue originating from the Tax Payables of the Treasury Receiver.

As a result of this situation, at the end of each period, operators have to manually journalize the tax payables of the Treasury Receiver that have not been deposited, based on the bookkeeping figures in the Pelangi application. This issue also arises due to the lack of integration between the Pelangi application and the SAKTI Application. As a consequence of these manual journals, they are often not performed by operators due to their limited knowledge of the Treasury Receiver's tax payables journal.

6. There are Often Errors in the Accrual Journal Process Related to Rental Expenses and Income from the Rental of State Owned Goods (BMN)

In the execution of duties and functions in the Directorate General of State Property, there are business processes related to the lease or rental of assets. Both of these business processes generate accrual journals related to income received in advance and expenses paid in advance.

Rental expenses for assets are incurred to support the duties and functions of DJKN. For example, rental expenses include leasing warehouses for archives, which is done because some vertical offices do not have storage space for archives and must rent from third parties. The rental period is usually one year with annual payments.

In addition to leasing assets, DJKN units also engage in asset leasing for asset utilization. Asset leasing can include leasing land for Automatic Teller Machines or cafeterias to third parties, and the rental fees paid will be recognized as rental income by DJKN.

Potential issues arise when the rental or leasing period spans more than one fiscal year, for example, if the lease starts on March 1, 2021, and ends on February 28, 2022. With the implementation of accrual accounting, operators must make accrual journal entries for prepaid expenses for rent and deferred income for the lease. The problem that often arises is that operators frequently forget to make these journal entries at the end of the period, leading to unreliable presentation of prepaid expenses and deferred income.

Another issue that arises is errors in determining the residual value of rent or income to be recorded in accrual journal entries. Operators often make mistakes in determining the amounts in the prepaid income or prepaid expense journals.

This is not in line with the purpose of using information systems to support management decision-making because the information system provides the necessary information for management to be accountable in decision-making. If there are inaccuracies or incorrect accounting entries, it will affect decision-making by the leadership.

5. Conclusion

As stated in the introduction, the purpose of this research is to understand the implementation of the SAKTI Application at the Directorate General of State Property Management. From the research and discussion conducted, several conclusions can be drawn as follows:

1. In the implementation of SAKTI at DJKN, there is still a need for other applications that are not integrated with the application to support the financial reporting process at DJKN. This happens because the SAKTI application has not fully supported the unique financial reporting processes at DJKN, especially related to the management of Third-Party Funds. Therefore, the use of other applications cannot be avoided in the near future or until the development of modules in the SAKTI Application by the developers.
2. In terms of application functions to make work more effective, efficient, and prevent human errors, the SAKTI application still cannot fully meet these criteria. One of the indications is the absence of notifications in tax collection by operators, relying entirely on the operators' knowledge of taxation. The lack of notifications can lead to potential errors in tax calculations and the potential for uncollected taxes.
3. The lack of interconnectivity with banking databases leads to potential delays in payments due to errors in the recipient's name and account number. Operators still need to verify supplier data, including names and account numbers, reducing the effectiveness of the application in ensuring data accuracy.
4. The lack of integration with the tax database results in information inefficiency because tax deduction data generated by the SAKTI application should make it easier for taxpayers to complete their annual tax returns. This inefficiency becomes pronounced as, nearing the tax reporting period, treasurers are burdened with requests for tax deduction proof from taxpayers who have had taxes deducted in the current year.
5. The need for manual journals in creating tax debt journals that have not been paid proves that the SAKTI application still requires improvement to accommodate business processes. This is evident in the treasury's business process, where one important component, the presentation of tax debt accounts, still needs to be done manually. This has the potential for presentation errors and is a concern for decision-making processes.
6. Regarding the role of the application in supporting the financial reporting process, according to the research findings, it was found that the SAKTI application has not fully minimized the risk of errors in presenting accrual journals related to lease expenses or income at the end of the year. Errors in accrual journals occur because the calculation and input of journals are done manually, relying heavily on the operator's knowledge in forming journals.

Based on the research discussion and the conclusions above, there are several recommendations that the researcher can provide, including:

1. In academic use, the author hopes that this research can serve as a real case example of the implementation of an accounting system in financial report preparation. This research is expected to provide insights to students regarding the application of government accounting information systems, especially at the central government level. The complexity of services needs to be supported by a reliable information system to ensure effective and efficient service delivery. To realize Good Governance and Institutional Performance Accountability, an information system capable of anticipating errors in the financial management and reporting processes of institutions needs to be created.
2. For future research, it is hoped that further exploration can be conducted regarding other modules in the SAKTI application by expanding the research scope not only to the Directorate General of State Assets but also to all

Ministries/Agencies that implement the SAKTI Application. Especially in 2022, the implementation of SAKTI has been carried out comprehensively across all Ministries/Agencies. Therefore, it is possible that unique business processes may arise in Ministries/Agencies, potentially posing challenges to the implementation of the SAKTI Application.

3. For the Directorate General of State Assets Management, it is expected that this research can provide solutions to address the challenges in the implementation of the SAKTI application. One important step that needs to be taken immediately is to coordinate with the developers of the SAKTI application in the Directorate of Information Systems and Technology Planning (SITP) at the Directorate General of Treasury (DJPB) to:
 - a. Accommodate the management of Third-Party Funds. If the addition of modules is not possible in the near future, DJKN should create tools related to the management of third-party funds that can be integrated with the SAKTI application as much as possible, thereby minimizing the need for manual journal entries and reducing the potential for errors in year-end journaling processes.
 - b. Establish a database interconnection with suppliers in the SAKTI Application to prevent errors in supplier data entry and avoid SPM returns at the KPPN.
 - c. Establish a database interconnection with the tax authority to facilitate the tax reporting process during the annual tax reporting period.
 - d. Develop a reminder or notification feature related to tax deductions in expenditure transactions in the expenditure treasurer module.
 - e. Develop an automatic accrual journal feature related to prepayment of expenses and upfront revenue

Acknowledgement

We would like to thank the journal's editor and the anonymous reviewers for their positive feedback and suggestions for the improvement of this article.

References

- Arikunto, S., (2002). *Metodologi penelitian suatu pendekatan proposal*. Jakarta: PT. Rineka Cipta, 16.
- Bugin, Burhan (2003). *Metodologi Penelitian Kualitatif*, PT. Grafindo Persada: Jakarta
- Gelinas, Ulric J., Allan E. Oram and William P. Wiggins. (1990). *Accounting Information System*. PWS-KENT Publishing Company.
- Gondodiyoto, Sanyoto. (2007). *Audit Sistem Informasi + Pendekatan COBIT*. Jakarta: Mitra Wacana Media.
- Hall, J.A. (2001). *Sistem Informasi Akuntansi*. Translated by: Fitriyani, Dewi dan Deny Arnos Kwery. Jakarta: Salemba Empat.
- Iskandar, A. Amriani, T. N., (2019). *Analisis Kesuksesan Implementasi Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) pada Satuan Kerja di Lingkungan Badan Pendidikan dan Pelatihan Keuangan (BPPK)*. *Kajian Ekonomi dan Keuangan*, 3(1), 54-74.
- Moleong, Lexy J. (2008), *Metodologi Penelitian Kualitatif*, Bandung, PT. Remaja Rosdakarya
- Mulyanto, Agus. (2009). *Sistem Informasi Konsep & Aplikasi*. Yogyakarta: Pustaka Pelajar
- Puspitawati, Lilis and Sri Dewi Anggadini. (2011). *Sistem Informasi Akuntansi*. Yogyakarta: Graha Ilmu
- Romney, M.B., P. J Steinbart. (2015). *Sistem Informasi Akuntansi*. Translated by: Fitriyani, Dewi. Jakarta: Salemba Empat.
- Susanto, Azhar. (2013). *Sistem Informasi Akuntansi*. Bandung: Linggajaya
- Sujarweni, V. Wiratba. (2015). *Akuntansi Sektor Publik*. Yogyakarta: Pusaka Baru Press
- Sugiyono. (2015). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Law Number 1 of 2004 concerning State Treasury.
- Government Regulation (PP) No. 71 of 2010 on Government Accounting Standards.
- Minister of Finance Regulation (PMK) Number 270/PMK.05/2014 regarding the Implementation of Accrual-Based Government Accounting Standards at the Central Government.
- Minister of Finance Regulation (PMK) 223/PMK.05/2015, regarding the Implementation of the Financial Application System Pilot at the Agency Level.
- Minister of Finance Decision Number 709/KMK.01/2019 concerning the Development of Information Systems within the Ministry of Finance.

Director General's Regulation (Perdirjen) Number: PER-07/KN/2012 concerning the Management of State Receivables and Auction Results.