



## Management System for the Preparation of Financial Responsibility Reports of the South Sumatra Provincial Education Office

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**Abstract.** *Financial accountability reports are one of the important elements in the implementation of the budget in government agencies, including the South Sumatra Provincial Education Office. However, the process of preparing financial statements is often hampered by challenges in terms of data efficiency and accuracy. This study aims to design an effective management system in the preparation of financial accountability reports at the South Sumatra Provincial Education Office. This system is expected to minimize human error, speed up the process of preparing reports, and ensure openness in budget management. Using an information technology-based approach, this research develops an integrated management system application, which includes the process of data input, verification, and transparent financial reporting. The results of this study show that the proposed system is able to increase efficiency and accuracy in the preparation of financial accountability reports.*

**Keywords:** *Management System, Financial Accountability Report, Education Office, Information Technology, Efficiency*

### 1. BACKGROUND

The preparation of financial accountability reports (LPJ) is one of the important aspects in financial management in government agencies. LPJ functions as a document that contains details of the use of the approved budget, thus allowing supervision and accountability for the funds managed (Khusaini, 2019). The process of preparing financial LPJ includes a series of steps that must be followed to ensure transparency, accountability, and efficiency in the use of the allocated budget.

The process in the preparation of the current LPJ is increasingly facilitated by utilizing contemporary technology. Information technology can provide significant solutions to problems that occur in reporting. The implementation of an information technology-based management system can help increase efficiency and accuracy in the preparation of LPJ (Nurfi & Syafina, 2024). A computerized management system can make it easy to record, monitor, and report on budget usage in real-time. In addition, this system can also increase transparency and accountability, as well as minimize human error in the process of preparing reports.

In the context of the South Sumatra Provincial Education Office, the preparation of appropriate and accurate LPJ is very important to ensure that the budget provided for various educational programs is used effectively and efficiently. One of the main tasks of the South Sumatra Provincial Education Office is to manage the budget allocated for the education sector. This budget management includes planning, implementing, and reporting the use of funds in a

transparent and accountable manner. The financial reporting process is very important to ensure that every rupiah of funds used can be legally accounted for (Sudaryo, Sjarif, & Sofiati, 2021).

In the implementation of financial accountability reporting, through initial observations, it is understood that the management of the LPJ preparation process at the South Sumatra Provincial Education Office often faces various obstacles. Some of them are delays in the preparation of reports, and a lack of transparency and accountability in fund management. These obstacles not only hinder the running of educational programs, but also have the potential to cause problems in terms of auditing and supervision.

Therefore, an effective management system is important for the preparation of good financial accountability reports. In the digital era, the adoption of information technology in financial management is a must. A good management system will help improve efficiency, transparency, and accountability in the use of public funds. This is in line with the demands of the public who are increasingly critical of state financial management.

Furthermore, with a good management system, the South Sumatra Provincial Education Office can provide faster and more accurate financial reports. This condition will not only support better decision-making, but will also increase public confidence in the management of education funds. In addition, with the right technology adaptation, the report preparation process can be carried out more efficiently, reduce the possibility of errors, and comply with applicable regulations.

## **2. THEORETICAL STUDIES**

A system is conceptually understood as a set of elements or components that are interrelated and form interactions in order to achieve the expected goals. As a system is interpreted as a collection of elements or components that interact with each other and work together to achieve a certain goal (Rudini, 2024). These elements can be physical objects, people, or processes arranged in such a way as to form an organized whole. In a more general context, a system can be understood as a structure designed to perform certain functions or tasks in an efficient and effective way (Istikomaroh & Estiningrum, 2022).

Management as a process means that management is not a single action or activity, but a series of continuous and interrelated activities (Thahir, 2023). The management process includes planning, organizing, directing, and controlling. Furthermore, management is understood as the involvement of others, namely management cannot be carried out by one person alone. Management involves efforts to coordinate the activities of others to achieve a common goal. Therefore, the orientation of management is the goal. Every organization has

goals to achieve, and management aims to direct all resources and activities of the organization to achieve these goals effectively and efficiently (Susan, 2019).

Report management is an important process in an organization to collect, analyze, and present relevant and accurate information to those in need (Maulana, 2017). Report management is the process of collecting, processing, analyzing, and reporting relevant data in an organization to support effective decision-making. In the context of modern management, report management focuses not only on the presentation of data but also on how the data can provide deep insights and added value for organizational management (Budiman & et.al, 2023).

Report management is a systematic process in the collection, processing, and presentation of information that serves to support decision-making and monitoring organizational performance (Jones & George, 2019). This process involves various aspects, including data collection from various sources, validation and verification of data, data analysis, and presentation of information in a format that can be understood and used by decision-makers.

The Financial Accountability Report (LPJ) is an official document that presents detailed information about the use of the budget by a government agency, in this case the Education Office. The financial accountability report of the Education Office is a document that presents information about the management and use of the budget allocated to the education sector in a certain administrative area, such as a province or district/city. This report is very important to ensure accountability and transparency in education financial management. This LPJ aims to ensure transparency, accountability, and suitability in the use of funds with applicable regulations.

### **3. RESEARCH METHODS**

A research method is a way or strategy to obtain the data needed in research. This study refers to a type of qualitative research, namely research conducted to explore and understand the meaning of a phenomenon in depth using methods such as interviews, observations, and document studies (Fadli, 2021). Qualitative research methods are approaches used in research to understand phenomena in depth through descriptive and interpretive data collection (Creswell, 2017).

## **4. RESULTS AND DISCUSSION**

### **Research Results**

This research was carried out in one of the educational institutions, which is responsible for the management of education at the provincial level. The institution in question is the South Sumatra Provincial Education Office, located at Jalan Kapten A. Rivai Number 47, Sungai Pangeran, Bukit Kecil District, Palembang City, 30121.

The South Sumatra Provincial Education Office is a local government institution responsible for the implementation of duties and functions in the field of education at the provincial level. This institution has a strategic role in managing, supervising, and improving the quality of education throughout South Sumatra, in accordance with applicable laws and regulations. In general, the South Sumatra Provincial Education Office has the main task

### **Description of Research Implementation**

This research was conducted to explore and analyze the management system in the preparation of financial accountability reports at the South Sumatra Provincial Education Office. The research method used is qualitative descriptive, with a focus on data collection, analysis, and interpretation in depth. This research was carried out for several months, from data collection to report preparation. The results of the research are expected to contribute to improving the quality of public financial governance in the government environment. As a form of academic accountability, the results of all findings in the implementation of this research are presented at the seminar on research results to be tested so that they are worthy of being widely understood by the public.

### **Description of Interview Data**

Interviews in this study were conducted with employees of the South Sumatra Provincial Education Office who were directly involved in the preparation of financial accountability reports. The main informants include the head of the finance department, financial administration staff, and internal auditors. The informant explained that the preparation of financial statements was carried out in accordance with the guidelines of the Government Accounting Standards (SAP). The process includes collecting transaction documents, inputting data into an application-based financial system, and preparing a final report that is verified by an internal auditor. The informant said that the use of information technology was quite helpful, although there were still some technical obstacles.

The informant revealed the main obstacles in the preparation of financial statements, including that employees felt that they did not understand the accounting standards used, especially related to the latest regulatory changes. There are also obstacles in data input that

generally lead to revisions, thus slowing down the process of preparing reports. Likewise, with applications used, some processes are still done manually, which is prone to errors and time-consuming.

### **Description of Observation Data**

Observations were carried out to identify real practices and dynamics in the process of preparing financial accountability reports at the South Sumatra Provincial Education Office. These observations include direct observation of workflows, the use of technological devices, and interactions between employees involved in the financial management system. In terms of the work process and the flow of report preparation, it is understood that the preparation of financial statements begins with the collection of data from various subdivisions in the Education Office. The data received includes financial transaction documents, activity reports, and proof of expenses. Data input is carried out by financial staff using computer-based financial applications. Although this application has supported the accounting process, some stages such as data matching are still done manually. After the data is inputted, a provisional report is prepared and audited internally before being authorized into a final report.

Observations show that the management system for the preparation of financial statements at the South Sumatra Provincial Education Office has a structured framework, but still needs improvement in terms of technology integration, time management, and employee competency development. These findings provide important insights to formulate more targeted recommendations in the study.

### **Description of Documentation Data**

The documentation collected in this study includes various official documents and supporting materials related to the management system for the preparation of financial accountability reports at the South Sumatra Provincial Education Office. An analysis of these documents provides insight into the regulatory framework, operational procedures, and results of the implementation of the financial system used. The guidelines and regulations that are the reference are in accordance with Government Regulations and Government Accounting Standards (SAP). This document is the main reference in the preparation of financial statements. Based on the analysis, the regulations have been well implemented in the format of the prepared report. Furthermore, there is a document that explains the workflow for preparing reports, starting from data collection, input, internal verification, to reporting to the provincial level.

Internal audit reports show consistent efforts to improve the accuracy and transparency of reports. However, the audit results also noted some weaknesses, such as errors in the

grouping of accounts and inconsistencies between supporting documents and input data. The guide to using financial applications indicates that the technology system used is designed to make it easier to manage financial data. However, this documentation also notes the need for software updates to be more compatible with operational needs. Training-related documents show that some employees have undergone technical training on financial management. However, the scope of this training is still limited to basic material and does not cover more complex technical aspects.

The documentation collected provides an overview that the management system for the preparation of financial statements at the South Sumatra Provincial Education Office has been operating in accordance with applicable regulations. However, there are opportunities to improve efficiency through technological system updates, improved filing procedures, and expanded technical training for employees.

## **Discussion**

As described in the various findings in the research conducted, in this sub-chapter an analysis is carried out related to these findings and their suitability or alignment with various relevant theories and research. There are three focuses of discussion in this study, namely regarding the management system (including planning, organizing, implementing and evaluating) the preparation of financial accountability reports, the weaknesses of using the management system for the preparation of financial accountability reports, and solutions to overcome the weaknesses of the financial reporting management system at the South Sumatra Provincial Education Office.

The solution in planning is to develop more accurate data-based planning through integration with regional financial information systems. To support this, it is necessary to provide regular training to increase understanding of performance-based budgeting. The integration of information technology helps minimize planning errors and improve budget accuracy. Nasution (2020) stated that the use of integrated information systems can improve the efficiency of financial planning, especially in public organizations.

The solution in the organizational aspect is to form a special team that handles coordination between work units in the process of preparing reports. This needs to be done, because good organization will prevent overlapping tasks and strengthen the accountability of each unit. Prasetyo (2021) emphasized that a clear distribution of tasks is very important to optimize team performance in financial reporting.

The solution in the implementation aspect is to update accounting software to ensure compatibility with the latest reporting needs. Furthermore, it provides intensive training related

to the use of financial accounting software. This is necessary because the use of cutting-edge accounting software can reduce manual workload and reduce the risk of errors. As revealed in research conducted by Rahayu, Fitriani & Supriyadi (2022), investment in modern accounting software results in a significant increase in the accuracy of financial statements.

The solution in the evaluation aspect, namely developing performance-based evaluation indicators to assess the quality of reports. This needs to be done given that effective evaluation allows for the identification of weaknesses and continuous improvement. Sugiyanto (2021) said that proper evaluation provides an objective perspective that is useful for improving the quality of financial statements.

## **5. CONCLUSION**

Based on the results of the analysis of various findings in the research, there are several things that are the conclusions of the research focus. The intended conclusion is as follows:

1. The management system for the preparation of financial accountability reports (planning, organizing, implementation and evaluation) at the South Sumatra Provincial Education Office has been running well in accordance with applicable regulations, at each stage it has been running in accordance with the proper flow or process.
2. There are several weaknesses of the use of the management system for the preparation of financial accountability reports at the South Sumatra Provincial Education Office, namely:
  - a) the understanding of budget planning has not been optimally owned by some work units;
  - b) the communication mechanism has not been systematically regulated so that it becomes an obstacle in the implementation of work;
  - c) adequate supporting documents;
  - d) limited access and competence of users in utilizing financial reporting applications;
  - e) The evaluation carried out is relatively administrative, so it does not provide a strategic formulation for improvement.
3. There are several alternative solutions to overcome the weaknesses of the financial reporting management system at the South Sumatra Provincial Education Office, namely:
  - a) developing data-based planning through the integration of regional financial information systems;
  - b) forming a special team that handles coordination between work units in the process of preparing reports;
  - c) update software or applications to ensure compatibility with reporting needs;
  - d) carry out intensive training;
  - e) Develop performance-based evaluation indicators.

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