



Analysis of Implementation of Substance Level Financial Application System (SAKTI): A Literature Review

Kamil Al Fauzi

Jenderal Soedirman University, Central Java, Indonesia, email: kamil.fauzi@mhs.unsoed.ac.id

Abstract. This research aims to analyze the application of the Sistem Aplikasi Keuangan Tingkat Intansi (SAKTI). The type of research used in the study uses a Literature Review. The data used is secondary data, namely supporting data sourced from literature or previous research. The quality of systems, services, and information presented using the SAKTI application has provided benefits and convenience in preparing financial reports. Users will feel satisfied if, in carrying out their duties, they can do it well, ultimately leading to increased individual performance and increased performance at the organizational level. SAKTI is considered a proper and ideal application that can meet the needs of its users based on the factors of benefit and ease of use.

Keywords: Application, System, Information, Finance

INTRODUCTION

The rapid development of technology has required everyone to be able to follow these developments. Employees in an agency or institution need to quickly learn, understand, and apply the technology that has been provided. Information systems have a significant role in realizing the principle of good governance (Amriani & Iskandar, 2019). The Ministry of Finance is a public entity that carries out the functions of state financial management (Nugroho & Lestyowati, 2020). To realize a sound governance system, the Ministry of Finance has innovated with the implementation of ICT, including developing various applications for the financial management of work units.

Directorate General of Treasury (DJPB) Ministry of Finance has developed an integrated application system that is implemented in all work units Central Government Agency State Budget Management (APBN) in Indonesia, i.e., Institution-Level Financial Application System (SAKTI) (Sihotang, 2020). SAKTI is an application used by accounting entities and reporting entities of State Ministries/Institutions as a means for work units to support the implementation of SPAN (State Treasury and Budget System) To carry out financial management by integrating

all work unit applications that accommodate planning, implementation to budget accountability using the concept of a single database carried out electronically. As an information system with a national scale and a significant level of cost, and has the risk of possible failure in its implementation, the Ministry of Finance, which has responsibility for its development, must make SAKTI one of the top priorities in strategic initiatives (Sihotang, 2020). Implementing accounting information systems in this agency is expected to improve the performance of work units, make them more effective and efficient, and provide accurate data that can be accessed easily.

SAKTI is an increasingly important information technology solution in managing finances across various government agencies and public sector organizations. SAKTI refers to an efficient automation and management system that integrates financial processes ranging from budget planning and financial reporting to internal audits. In the current digital era, SAKTI ensures transparency, accountability, and efficiency in managing public funds. The significance of SAKTI in the context of agency financial management demands a deep understanding of its implementation, benefits, and associated challenges. Several studies have been conducted to examine these aspects.

Benefits of SAKTI implementation: 1) Transparency and Accountability: SAKTI aids government agencies and public organizations in enhancing transparency in public funds. It enables citizens, stakeholders, and auditors to access financial information and analyze expenditures quickly; 2) Operational Efficiency, integrating financial processes through SAKTI, reduces redundancies and human errors in recording and reporting. This impacts operational efficiency and reduces administrative costs; 3) Real-time Monitoring: SAKTI allows real-time monitoring of budgets and expenditures. This enables management to swiftly take corrective actions if discrepancies arise between budget allocations and actual spending.

Challenges of SAKTI implementation: 1) Integration of Existing Systems: Many agencies already have pre-existing financial systems. Integrating or migrating data into SAKTI can pose technical and organizational challenges; 2) Cultural Change: SAKTI implementation often requires a cultural shift within an organization. Staff involvement and engagement in adapting to the new system become crucial; 3) Data security and financial data hold high sensitivity. Ensuring data security and preventing unauthorized access become top priorities. The above literature review underscores the benefits, challenges, and crucial aspects of implementing SAKTI in agency financial management. Through a deeper understanding of this literature,

stakeholders can maximize the potential of SAKTI and overcome obstacles that may arise during the implementation process.

The purpose of this study is to analyze the application of the International Level Financial Application System (SAKTI) by reviewing and identifying gaps between previous research and research that has been conducted.

METHOD

The type of research used in this study is a Literature Review. The data used in this study is secondary data, namely supporting data sourced from various literature and other sources. In this study, an analysis was also carried out using literature review techniques, namely by determining similarity (compare) and inequality (contrast), giving views (criticize), comparing (synthesize), and making a summary (summarize) (Ahza & Putra, 2021). The techniques carried out in reviewing journals are carried out using *literature review*, among others, by determining similarity (compare), determining inequality (*contrast*), providing views (*criticize*), comparing (synthesize), and summary (summarize) of the journals used in research (Ahza & Putra, 2021).

Similarity (*compare*)

From the results of the journal review, there are several fundamental similarities between one journal and another, such as sampling methods using purposive sampling and data collection using observation, interview, and literature study methods. All journals equally discuss the Institution-Level Financial Application System (SAKTI), which is positioned as a dependent variable.

Contrast

The inequality in the studies carried out is in all journals studied, namely the difference in independent variables carried out. Also, analytical tools used in processing data, such as journal 5, use IBM SPSS 23 as its analysis tool, while journal 6 uses PLS Smart 3.2.6 as its analysis tool.

View (*criticize*),

SAKTI is a tangible form of bureaucratic reform in the financial sector that facilitates state financial management activities. It integrates all previously existing and stand-alone work unit applications into one complete *database* and has a maintained data and system security level. SAKTI can also bring work units towards better, structured, transparent, and accountable state financial management.

Compare (*synthesize*)

SAKTI is not the only application owned by the work unit, and previously, several applications helped the task force in financial management activities. However, when compared to other applications, SAKTI has better advantages, namely having an integrated database, a higher level of security, and convenience in installing applications, when used by users, can be used on all computer devices, and excellent performance consistency (Nasution and Nasution, 2022).

Summarize

The progress of information technology must be balanced by things that can support these advances. Both human resources, readiness of supporting facilities, and instructions and technical information related to the development of the system. Concerning HR, employees on the task force must have a fast and responsive attitude in understanding the use of the application. The readiness of internet facilities and technical information on the use of applications is also supporting the successful use of an application-based system (Nasution & Nasution, 2022).

DISCUSSION

Research conducted by (Pambudi et al., 2022) is related to the implementation of the SAKTI application in the preparation of central government financial statements. Literature studies and field studies are used as methods in this research, with data sources based on primary data and secondary data. Then, the data is analyzed using descriptive analysis. The results of his study stated that using the SAKTI application has provided benefits, is very helpful in implementing government accounting, and provides convenience in preparing financial statements. The results of research conducted by (Nasution & Nasution, 2022) regarding the application of the SAKTI application in financial management in BNN Sumatra province show that although the use of the application has only begun to be used in early 2022, in its application, it has been quite effective and optimal.

However, employees assigned as application operators still need more training and understanding to maximize their use. The research was conducted (Sihotang, 2020) to analyze the effect of system, service, and information quality on customer satisfaction. The method used in this study uses explanatory research methods or *explanatory research* on the phenomenon under study. The sampling method was *purposive sampling*, so 83 people were sampled. From the results of his research, it was found that the quality of the system, quality of service, and quality of information partially and simultaneously influenced the satisfaction of SAKTI users.

The research conducted by (Amriani & Iskandar, 2019) aims to analyze the success of the implementation of SAKTI used in the Work Unit in the BPPK environment using five variables measuring success. The five variables are information quality, system quality, service quality, user satisfaction, and net benefits. Based on the analysis results, the implementation of SAKTI in BPPK has yet to be empirically successful. It is considered based on success indicators modeled by DeLone and McLean. Moreover, the hypothesis test conducted by researchers states that user satisfaction is influenced by system quality, and user satisfaction can affect net profits. The quality of information and service quality does not control SAKTI user satisfaction. Then, based on the research carried out, researchers provide advice to the directorate of the treasury.

It is expected to improve the quality of information and services from the application and strengthen and expand SAKTI to enhance the quality and accountability of state financial management. Then, the research results conducted by (Prabowo, 2017) aim to analyze factors that can affect the acceptance of SAKTI by users in work units with the TAM approach. Researchers used 55 samples from 11 work units with multiple linear regression analysis techniques. From the results of his research, it was found that the perception of usefulness and ease of use of the application determines the acceptance of SAKTI by its users. Then, SAKTI is considered a feasible and ideal application that can meet the needs of its users based on the factors of usefulness and ease of use.

The results of research conducted by (Nasrudin & Widagdo, 2016) related to his research on the determinants of SAKTI user satisfaction and its effect on individuals and organizations. SAKTI user satisfaction is influenced by several variables: performance expectation, business expectations, facilitating conditions, information quality, system quality, and attitude variables on use. User satisfaction affects the impact of individuals and organizations, where users will feel satisfied if the implementation of their duties can do it well, which will ultimately result in increased individual performance and improved performance at the organizational level. One emerging solution is SAKTI, which aims to automate and integrate financial processes from budget planning to financial reporting.

This article focuses on a literature review related to the analysis of SAKTI implementation in the context of agency financial management: 1) Context of SAKTI Implementation: In understanding the implementation of SAKTI, it is crucial to comprehend the context in which this system is applied. This context involves government agencies or public sector organizations facing demands for transparency, efficiency, and accountability in financial management. SAKTI is implemented to address these needs and provide an effective tool to fulfill these

objectives. 2) Benefits of SAKTI Implementation: Several studies have highlighted the benefits of SAKTI implementation. In this literature review, several key benefits are highlighted. Firstly, enhanced transparency and accountability in the management of public funds.

SAKTI enables citizens, stakeholders, and auditors to access financial information easily, thereby reducing the likelihood of misappropriation of public funds. 3) Challenges of SAKTI Implementation: Besides its benefits, SAKTI implementation faces various challenges. The integration or migration from pre-existing financial systems poses technical and organizational obstacles. Cultural change within the organization is also a crucial aspect to consider. The introduction and adaptation process to new systems like SAKTI requires support and active participation from all levels of staff. 4) Success and Failure of Implementation: Several studies have identified key factors influencing the success or failure of SAKTI implementation.

These factors include support from senior management, staff involvement in the implementation process, a clear understanding of implementation goals, and thorough planning. 5) Implications for Agency Financial Management: The analysis of SAKTI implementation carries significant implications for agency financial management. By understanding the benefits and challenges, stakeholders can prepare more effective strategies to address these changes. Awareness of factors influencing implementation success will also aid in designing a more holistic and sustainable approach.

CONCLUSION

SAKTI is considered quite effective and optimal, even though in specific work units, there are still employees assigned as application operators who require more training and understanding to maximize its use. The perception of usefulness and ease of use of the application determines the acceptance of SAKTI by its users. Then, SAKTI is considered a feasible and ideal application that can meet the needs of its users based on the factors of usefulness and ease of use. User satisfaction in using SAKTI influences the impact on individuals and organizations, where users will feel satisfied if they are carrying out their duties and can do them well, ultimately resulting in increased individual performance and improved performance at the organizational level.

Through an analysis of SAKTI implementation based on a literature review, this article illustrates how this system plays a vital role in agency financial management. By understanding the benefits, challenges, and factors influencing implementation success, government agencies

and public sector organizations can maximize the potential of SAKTI to support transparency, efficiency, and accountability in managing public funds.

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