



Readiness to Use WEB-Based Integrated Applications Through the Agency Level Financial Application System (SAKTI) for the Function of State Financial Management (Case Study on the APBN Work Unit in the Regional Office of the Ministry of Religion of Bengkulu Province)

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ABSTRACT

The management of Indonesian public finances within a work unit (Satker) environment is enhanced by the business process of managing public finances through an integrated application. The number of applications is then simplified into one application with an integrated database. This simplification is intended to minimize duplication of work and data entry. The SAKTI application integrates all existing Satker applications and has main features ranging from planning, implementation to budget accountability. The Regional Office of the Ministry of Religion of Bengkulu Province uses the SAKTI application to manage financial reports. The purpose of this study was to determine the willingness to use the SAKTI application in managing government financial reports in the work unit of the Regional Office of the Ministry of Religion of Bengkulu Province.



INTRODUCTION

Currently, technology has a major impact on organizational development (Rohida, 2018; Sunarto, 2020). This can be demonstrated by the ease of obtaining information or downloading information to spread the news quickly. Therefore, a registration system is needed with an institution's financial management application. With a good accounting system, financial reports can be structured properly so that the reporting is also structured, if a government agency does not implement a good accounting system then there will be fraud or irregularities in the implementation of reporting. Report an error

Financial transactions can be prevented by technology-based recording with automatic proofreaders (Gerraldi, 2020). Structured financial management in relation to the administration of state finances is an obligation in state administration. For this reason, a correct financial management planning system or application is needed, because the institution is very responsible for the budget prepared. Communities expect more of these services from public institutions, although institutions and the private sector play an important role. Financial reports that are properly prepared and equipped can be used as a form of accountability for public bodies. Due to the need for structured financial management, the government made the transition to electronic management with the Decree of the President of the Republic of Indonesia No. 03 of 2003. To implement the design of electronic management in ministries and agencies in order to realize the professionalism and quality of the country's economy, the government implemented a project to improve financial management and management of state revenues known as state financial management. and Revenue Management Project (GFMRAP). GFMRAP covers 4 (four) core areas namely Public Finance Management, Revenue Management, Governance and Accountability and Project

Management and Implementation. However, the condition for good governance is the implementation and national regulations that are in accordance with scientific developments due to the influence of globalization. Soffian Effendy in Azhar (2018: 187) defines good management as comprehensive, effective and responsible management at all levels of government to create professional public services for the community. In order to implement the principles of good governance, the Indonesian state is making every effort to produce as many laws as possible and form new government organizations (new institutions), so that the goals of good governance can be implemented more quickly. Laws and all regulations issued are the legal basis for the constitutional system to strengthen the functions of state institutions in accordance with the duties and roles assigned to them.

In Indonesia, public financial management begins with financial operations carried out in work units (Satker) of state ministries/institutions. Within work units, the implementation of IFMIS is manifested by a number of improvements through applications that are integrated into the business processes of public financial management. The change that will be implemented is the simplification of applications, which are currently very large in data sets, separate work units into one application with an integrated database. The aim of simplifying the search system is to reduce duplication of work and data entry. Duplication of work and data entry in practice often results in differences in data between one application and another, resulting in inaccurate information. The integration of applications and databases at the Satker level is realized in an application system under a work unit called the Agency Level Financial Application System (SAKTI). The work unit (Satker) uses applications from the Finance Section, the General Budget Section and the General State Assets Section to manage state finances. There are at least 9 applications used,



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including SAS, SIMAK-BMN, Inventory, RKA K/L-DIPA, SiLabi, SAIBA, e-Rekon, PPSPM Pin and Renkas. The large number of applications used makes the Satker feel burdened because they have to manage all of these applications because not all Satker have sufficient resources. Changing and perfecting management systems through technology is now not only a necessity but also a necessity. As stated by Eggers and Bellan (Mc. Wija, 2015: 78), digitalization of public sector management is no longer only based on achieving efficiency, effectiveness and cost reduction, but has become a demand for service recipient communities. To meet this need, the Ministry of Finance (DJPb) has developed an integrated application system for all Indonesian central government work units (Satker), called Agency Level Funding System (SAKTI).

The SAKTI application is a national scale project that requires a lot of time, effort and thought. However, the magnitude of the sacrifices made in reality does not necessarily guarantee the success of its implementation. Sauer and Cuthbertson (Kelanas, 2017: 89) found that only around 16% of public sector IT projects in the UK can be assessed as successful, while 84% fail to some degree. Therefore, the successful implementation of SAKTI is one of the main priorities of the Ministry of Finance's DJPB strategic initiative. The Office Level Financial Application System (SAKTI) is an application incorporated in the IFMIS system, which is used by institutions/work units that manage money from the State Revenue and Expenditure Budget (APBN), as well as in ministries and regional offices. This system is designed to support the principles of financial management that are controlled, efficient, effective, economical, transparent, responsible, integrated and results-based. SAKTI's main functions are database integration, centralized entry point, implementation of acquisition calculation accounting and ensuring data security. The

introduction of the SAKTI application according to Minister of Finance Regulation 223/PMK.05/2015 and 131/PMK.05/2016 began in 2015 with a limited trial (pilot) stage. Several problems were found related to system stability, output quality, technical use, SAKTI support services. Based on these observations, improvements were made to network connections, data processing, application functions, completion of the resulting output data, user interface convenience and user experience, as well as the use of foreign language terms that are easily understood by new users.

Agency Level Financial Request System (AFS) is an application that is used as a tool for work units to support the implementation of SPAN to carry out financial management which includes planning stages through budget accountability. The SAKTI application integrates all existing Satker applications and includes main features ranging from planning, implementation to budget accountability. In addition, the SAKTI application applies the concept of a single database. The SAKTI application is used by the accounting community and reporting units of government ministries/agencies.

The management of Indonesian public finances within a work unit (Satker) environment is enhanced by the business process of managing public finances through an integrated application. The number of applications is then simplified into one application with an integrated database. This simplification is intended to minimize duplication of work and data entry. Because it is suspected of causing data incompatibility between one application and another. An integrated application at the work unit level is called the Agency Level Financial Request System (SAF). According to Eggers and Bellan (2015), digitalization of public sector management is currently moving from just an orientation towards efficiency, effectiveness and minimization of costs, but has become a demand for service recipient communities.



The introduction of the SAKTI application according to Minister of Finance Regulation 223/PMK.05/2015 and 131/PMK.05/2016 began in 2015 with a limited trial (pilot) stage. , there are still problems with system stability, output quality, work techniques, application support services. Based on these observations, the network connection, data processing, application functions, the arrangement of the resulting output data, the convenience of the user interface and user experience, the use of foreign language terms that are easily understood by new users have been improved. Sauer and Cuthbertson (2003), citing the experience of the UK public sector service, indicate that only about 16% of public sector IT projects can be considered successful, with the remaining 84% failing to some degree. The Ministry of Finance DJPB does not want to experience the same thing in Indonesia, so it raised the financial system integration project implemented through the SAKTI application as a goal of improvement.

Management of Indonesian public finances in work units (Satker) is strengthened by business processes for managing public finances through integrated applications. The number of applications is then simplified into one application with an integrated database. This simplification is intended to minimize duplication of work and data entry. Because it is suspected to cause data discrepancies between one application and another. The integrated application at the work unit level is called the Agency Level Financing Application System. According to Eggers and Bellan (2015), digitalization of public sector management is currently moving from just focusing on efficiency, effectiveness and minimizing costs, but has become a demand for service recipient communities.

The introduction of the SAKTI application according to Minister of Finance Regulation 223/PMK.05/2015 and 131/PMK.05/2016 began in 2015 with a limited trial (pilot) stage. , continues to find issues with system stability, output quality, workflow, and app support.

Based on these observations, network connectivity, data processing, application functions, output data sequences are generated, user interface convenience and user experience, the use of foreign language terms that are easy to understand for new users have been improved.

Sauer and Cuthbertson (2003) draw on the experience of the UK public sector and show that only about 16% of public sector IT projects can be considered successful and the remaining 84% fail to some extent. The Ministry of Finance does not want to experience the same thing at DJPB Indonesia, therefore it has appointed a financial system integration project implemented with the SAKTI application as an improvement objective.

The Regional Office of the Ministry of Religion of Bengkulu Province has several work units that use the SAKTI application in financial reporting in each work unit. The SAKTI application scheme used is as follows:



Figure 1.1.

Scheme of the SAKTI Application at the Work Unit of the Regional Office of the Ministry of Religion of Bengkulu Province

Based on the initial assessment, it is known that in the initial piloting stage, several problems were still found related to system stability, output quality, technical use, and SAKTI support services. Based on these findings, improvements were made to network connectivity, data input processes, application features, complementing the resulting output data, user interface comfort and user experience, the use of foreign terms that are easily understood by new users.

In addition, all treasury officials have access to their respective users. This access is in



the form of approval for PPK and a validator for PPSPM which is strengthened through an OTP (one time password) sent to PPK and PPSPM HP numbers. This is one of the advantages of SAKTI. Through this feature, all SPM transactions submitted to the KPPN must be known and approved by the respective satker officials. If previously all users could be operated by one person, even though all users can still be operated by one person, the process still requires approval sent via OTP. Also through this feature, SPM will be more difficult to falsify or submit without the approval of the PPK or PPSPM.

For some satkers, this feature creates problems of its own, one of which is because the range of control of the organization is quite far between the operator and the PPK. Some of the PPK work units are held by officials outside the work units, for example the Mukomuko PPK Ministry of Religion has an office in the Regional Office of the Ministry of Religion of Bengkulu Province. In processing SPP and SPM, the official who gets the OTP must be on standby because the OTP is only valid for 5 minutes. With the high level of KDP mobility, this OTP process requires more coordination. Moreover, sometimes the sending of the OTP does not go smoothly, so it has to be repeated two or three times. So that the implementation of SAKTI is not hampered, the internal synergy of saker must be further improved. Then, the question arose about the readiness of the work unit to implement the policy of using web-based integrated applications through the SAKTI application.

This study focuses on the following topics: 1) How is the readiness to use the SAKTI application in the work unit of the Regional Office of the Ministry of Religion of Bengkulu Province? 2.) What factors support and hinder readiness to use the SAKTI application in the work unit of the Regional Office of the Ministry of Religion of Bengkulu Province? The objectives of this study are: 1) To find out the readiness to use the SAKTI application in Work Units within the Regional Office of the

Ministry of Religion of Bengkulu Province. 2) Analyze the supporting and inhibiting factors that influence the readiness to use the SAKTI Application in Work Units within the Regional Office of the Ministry of Religion of Bengkulu Province.

The aspect is the translation of operational benchmarks to be translated into more operational behavioral indicators Indrajit (2019) The aspects to be examined are: 1) Readiness to use the SAKTI application in financial management in Work Units within the Regional Office of the Ministry of Religion of Bengkulu Province . This aspect includes the level of connectivity, readiness of human resources, availability of funds, legal instruments, paradigm shift, consideration and accountability, institution credibility and describing the condition of the institution. 2) Factors that influence the readiness to use the SAKTI application in Work Units in the Regional Office of the Ministry of Religion of Bengkulu Province. The aspects to be examined are:

- a. Factors that support the readiness to use the SAKTI application.
- b. Factors hindering the readiness to use the SAKTI application

This research was conducted within the scope of the entire Work Unit within the Regional Office of the Ministry of Religion of Bengkulu Province, i.e. Treasury Officers (Budget User Authorities, SPM Signing Officials, Commitment Making Officials and Spending Treasurers) as well as Officers in Charge of Financial Management Work Units in the Regional Office of the Ministry of Religion of Bengkulu Province , Work Units at the Regency/City Ministry of Religion Offices as well as Work Units for State Madrasah Aliyah and State Madrasah Tsanawiyah throughout Bengkulu Province, consisting of several programs as follows:

1. Program Sekretariat General 01;
2. Islamic Community Guidance Program 03;
3. Islamic Education Program 04;



4. Christian Community Guidance Program 05;
5. Catholic Community Guidance Program 06;
6. Hindu Community Guidance Program 07;
7. Buddhist Community Guidance Program 08; And
8. Hajj and Umrah Organizing Program 09.

MATERIALS AND METHODE

Research is a process of collecting and analyzing data which is carried out systematically and logically to achieve certain goals. This type of research is exploratory research, which is a type of research that has the aim of exploring or deepening knowledge or looking for new ideas about a particular matter, in order to formulate problems in more detail or develop hypotheses and not to test hypotheses. This exploratory research is more flexible in nature, and tends not to be structured in a rigid and standard way, and usually the research samples are relatively few in number or limited, and the analysis of primary data is usually more qualitative in nature (Sugiono, 2010).

3 In this research, data and research findings will be analyzed descriptively. Descriptive method is a method in researching a group of human beings, an object, an condition, a system of thought, or a class, an event, the present. The aim of this descriptive research is to make a description or picture, or a systematic, actual and accurate description of the facts, as well as the characteristics and relationships between the phenomena being studied. According to Sugiyono (2010), idescriptive qualitative research is research that is used to analyze ideological data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the general public or generalizations.

The research subjects/informants of this research were all users of the SAKTI Application in all vertical Work Units within

the Regional Office of the Ministry of Religion of Bengkulu Province who had carried out the SAKTI piloting in the 2022 Fiscal Year as many as 20 people, both at the Provincial Office of the Ministry of Religion and Regency/City Ministry of Religion Offices. Data collection was carried out using several techniques, including: Interview dan Documentation. Data analysis with reduction data, display data, and verification.

RESULTS AND DISCUSSION

Aspects of Readiness to Use the SAKTI Application Accompanied by the rapid development of science and technology

Its utilization is quite extensive in various fields of life the world community including Indonesia to transform towards the era digital society so as not to be eroded by the times. That matter opens the opportunity for the Indonesian government to be able to implement information and communication technology in the administration of state government (e-government) in order to improve efficiency, effectiveness, transparency, and service accountability to the community. This is in line with what set forth in the Instruction of the President of the Republic of Indonesia Number 3 of 2003 on the National Policy and Strategy for the Development of one e-Government including through the use of accounting information systems.

The implementation of public financial management as a part of government policy is marked by strengthening policy capacity, strengthening and improving good governance of planning and budget development, and modernizing the budget and treasury. Of these three things, the biggest change is in terms of modernizing the state budget and treasury which is manifested in the implementation of the State Treasury and Budget System (SPAN). SPAN is implemented at the level of the State General Treasurer (BUN) and BUN Proxy which integrates all



databases and applications related to state financial management and also plays a role as a supporter of the implementation of accrual-based accounting for government finances.

The application of the SAKTI application must be supported by adequate technology and internet facilities. This is because the SAKTI system is online and has a single data base. The geographical condition of Indonesia which consists of various islands and has different levels of progress is certainly a big challenge for the government. Network and internet connection for environmental work units at the Regional Office of the Ministry of Religion of Bengkulu Province are not a problem, but for work units located in remote areas/underdeveloped networks and internet connections are sometimes a big problem.

The full implementation of the SAKTI application in the 2022 fiscal year is a challenge for APBN financial managers at work units at the Regional Office level of the Ministry of Religion of Bengkulu Province. Obedience and speed in using the SAKTI application greatly determine the management of State Finances which are used to finance various programs and activities within work units, both in terms of budgeting, payment and reporting.

This research is supported by Indrajit's theory (in Dalies Muqhita, 2013) that the e-readiness aspect is seen from 5 things, namely telecommunications infrastructure, level of connectivity and use of information technology by the Government, readiness of Human Resources in the Government, availability of funds and budget and legal instruments.

The work unit at the Kanwil level of the Ministry of Religion of Bengkulu Province in general, each aspect is said to be good. This readiness includes: availability of internet network equipment, strength of internet network, mastery of computers and applications, ability to solve problems, suitability of operators with education, education and training, network financing,

financing of maintenance of operator equipment, operator rewards, data security guarantees, data confidentiality protection, report transparency, valid financial data information, accurate financial transaction data. However, in the aspect of the suitability of education with the operator's duties in the less category. This is because the educational base of operators is not linear with their duties as operators. Financial managers in the work unit of the Regional Office of the Ministry of Religion of Bengkulu Province are employees who quickly and responsively understand the use of applications so that financial management and implementation of the APBN budget can run smoothly. Therefore, as stated by Geraldi (in Riski, 2022) if there are not many employees who can do it quickly and responsively, it means that the government must pay more attention to the tutorials provided whether they are clear and complete or not. The use of language must also be considered so that the understanding of employees is faster. In this case adequate technology must be included so that when accessing the SAKTI application can be carried out properly. This facility must also be considered by the government because the geographical location in Indonesia which consists of several islands has differences so that the government can think about updating the application in the following year. This readiness is no less important than the two things above. Easily accessible tutorials can help employees learn this application so there are no mistakes in its use.

The findings of this study support the Government theory in Indrajit (2016), digitalization concepts in the public sector require government support and political will in the form of resource allocation (HR, finance, manpower, time, information, etc. at every level of government to develop this concept with the spirit of cross-sectoral, supporting infrastructure and superstructure. Capacity, namely: the availability of human resources who have the competence and expertise needed



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so that the implementation of e-government can be in accordance with the principle of expected benefits. Value: the value of benefits with the existence of e-government. (<https://djpb.kemenkeu.go.id/>)

This research is also in line with the results of Yusuf Setiawan's research which concluded that the implementation of SAKTI has a positive and significant influence on the quality of government financial reports. The better the information system related to the preparation of financial reports, the higher the quality of the financial reports produced. (<https://repository.stiemj.ac.id>)

Referring to Heeks' theory (in Rosi Adi Nugroho, 2020) that e-government readiness answers the question: is the data system infrastructure ready, is the legal infrastructure ready, this requires a set of laws to ward off digital crime, as well as protect privacy, data security and information, digital transactions of individuals, companies and government agencies. is the institutional infrastructure ready, is the human resource ready, is the technology infrastructure ready, and is the leadership ready.

According to the author, the SAKTI operator in the work unit within the Regional Office of the Ministry of Religion of the Bengkulu province has answered this question. The readiness of the data system infrastructure can be seen from the availability of quality networks and network devices. Technological infrastructure such as laptops, internet network, network devices, printers and others are sufficient and in good condition. PPSPM Functional HR personnel already have competency certificates and have attended training organized by the Directorate General of Treasury, Budget and Treasury Training Agency. Meanwhile, PPKs who serve as administrators (Heads of Fields and Pembimas) already have competency certificates issued by the Director General of Treasury of the Ministry of Finance of the Republic of Indonesia through a structural official element refreshing mechanism. Likewise, JFT and JFU

staff have received competency certificates and have attended special training in their respective fields of work. This finding is in line with the results of Livari's research (in Mc. Wija, 2015: 89) on network systems that strongly support accounting and financial systems that are implemented mandatory at the city council of Oulu, Finland. The study found that the internet network has a positive influence on the accuracy of financial statement management. This research also supports research conducted by Iskandar, Amriani, & Subekan (2016) on the SAIBA application which states that the higher the network quality, the higher the level of user satisfaction. Similar research results were also found in other studies conducted by Wixom and Todd (2005), Noviyanti (2016), and Pambudi (2018) which succeeded in proving that the quality of the internet network has a positive and significant effect on the performance of application operators.

Contributing Factors

Currently, the implementation of the SAKTI application at the Regional Office of the Ministry of Religion of Bengkulu Province has been web-based instead of desktop-based, this can ease the use of SAKTI because it is flexible and can be accessed anywhere with the support of an internet connection and work support facilities such as laptops, HP OTP, PCs, tablets and others. Development continues to be carried out such as the services and features contained therein in line with changes in regulations and the needs of stakeholders so as to create an orderly, efficient, economical, effective, transparent and accountable management of state finances. Socialization and running of applications related to the use of SAKTI at the Regional Office of the Ministry of Religion of Bengkulu Province is carried out in the context of adjusting and understanding the workforce or users of the entire application transaction process

The Regional Office of the Ministry of Religion of Bengkulu Province, which also acts as a trainer, carries out technical guidance which is carried out online and offline together



with the work unit of the Regional Office of the Ministry of Religion of Bengkulu Province according to the time and timeline that has been determined and refers to technical technical guidelines related to application tools made on the official website of the Regional Office of the Ministry of Religion Bengkulu Province.

Every SAKTI user in the Regional Office of the Ministry of Religion of Bengkulu Province can play the role of more than one SAKTI user. Seeing this, in terms of Human Resources (HR) the Regional Office of the Ministry of Religion of Bengkulu Province is still lacking in running application tools, because it looks at the capacity and quality of the organization against the workload of the organization being carried out. If SAKTI users use two or more roles, problems tend to occur in the operation of the SAKTI application, besides that it can reduce the efficiency of the time used because they have to carry out the main tasks and functions of the roles being carried out. However, the research informant emphasized that this would not be a problem if regulations did not clash and SAKTI user employees could balance when to carry out each of the SAKTI user roles.

These findings support the results of research conducted by Syaifur Rahman (2023) that the application of the SAKTI application at the Semarang I KPPN brought many positive and constructive influences in all implementation activities, main tasks and functions both as a budget user (satker) or as a proxy for the State General Treasurer (BUN).). Data integration and features in SAKTI make it easier for SAKTI users in the process of using the application. The level of understanding of Human Resources (HR) and SAKTI's data security also greatly assists the smoothness and credibility of all transactions and operations. In addition, supporting facilities and services such as computer equipment and internet networks are good and sufficient so that the SAKTI application at KPPN Semarang I can be implemented and implemented properly.

CONCLUSION

Based on the results of research and discussion, researchers compiled several conclusions as follows:

1. The work unit at the Regional Office level of the Ministry of Religion of Bengkulu Province already has good readiness in implementing the WEB-based APBN financial reporting system. Aspects of network connectivity and availability have good readiness, supported by adequate work facilities. The human resources aspect has good computer operating skills and SAKTI application knowledge because the average ability is in accordance with the JFT and according to their respective duties and functions, although not all operators have a linear education base with their duties as operators. SAKTI operators also have the ability to solve problems related to carrying out their duties as operators. The legal and security aspects of the network are also going well.
2. Supporting factors that contribute to the readiness to use the SAKTI application in work units at the Regional Office level of the Ministry of Religion of Bengkulu Province are: easy access, adequate internet network and network devices, laptops, tablets, HP OTP, PCs, printers, scanners with the right specs adequate, certified operator personnel and the availability of operational funds for operators. The inhibiting factor in the readiness to use the SAKTI application at work units at the Regional Office level of the Ministry of Religion of Bengkulu Province is the workload on the operator. In addition to serving as a financial report manager who operates the SAKTI application in their duties, the operator has the main task of being an administrator officer, JFT or JFU who also has separate responsibilities that must be completed.



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Peraturan Republik	Menteri Keuangan Indonesia	Keuangan Nomor
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