

Optimalisasi sistem akuntansi terkait peningkatan kinerja keuangan aspek kepatuhan pengelolaan keuangan badan layanan umum Universitas Negeri Jakarta sebuah aplikasi soft systems methodology SSM = Optimization of accounting system related to the financial performance improvement from compliance aspects of financial management blu UNJ an application of soft systems methodology SSM

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk meneliti optimalisasi Sistem Akuntansi Universitas Negeri Jakarta (UNJ) dalam pengelolaan keuangan Badan Layanan Umum (BLU) serta optimalisasi pelaporan pertanggungjawaban APBN berupa laporan keuangan yang disajikan dalam dua standar akuntansi yaitu Standar Akuntansi Keuangan (SAK) dan Standar Akuntansi Pemerintahan (SAP). Selain itu juga meneliti penilaian kinerja keuangan aspek kepatuhan pengelolaan keuangan BLU UNJ. UNJ sebagai salah satu Perguruan Tinggi Negeri berstatus BLU sejak tahun 2009 menyelenggarakan akuntansi sesuai dengan standar akuntansi keuangan yang diterbitkan oleh asosiasi profesi akuntan Indonesia. Sistem akuntansi yang dipakai selama ini di UNJ masih belum optimal diimplementasikan. Masalah yang dihadapi diantaranya adalah belum adanya legalitas sistem akuntansi yang dipakai yang disahkan oleh Kementerian Pendidikan dan Kebudayaan. Selain itu, pengembangan dari SAK masih lambat. Aplikasi SAK yang dimiliki belum terintegrasi dengan aplikasi SAP. Hal tersebut menyebabkan laporan keuangan UNJ menyajikan nilai aset yang berbeda dari dua laporan tersebut. Akhir dari permasalahan ini adalah penurunan peringkat penilaian kinerja keuangan BLU UNJ. Penelitian ini mencoba menjawab kompleksitas permasalahan dalam optimalisasi sistem akuntansi dan penyusunan laporan keuangan BLU UNJ, dan memberikan solusi atau saran atas permasalahan tersebut terkait peningkatan kinerja keuangan aspek kepatuhan pengelolaan keuangan BLU. Metode penelitian yang dipakai adalah Soft Systems Methodology yang dikembangkan oleh Peter Checkland. Kesimpulannya adalah UNJ mempunyai permasalahan yang kompleks tentang sistem akuntansi yang berakibat pada pelaporan keuangan yang tidak akurat dan tidak akuntabel serta tidak tepat waktu. Untuk itu peneliti menyarankan aksi perubahan dengan melakukan langkah legalisasi sistem akuntansi yang sudah dimiliki dan selanjutnya melakukan pengembangan SAK dengan membangun aplikasi SAK yang terintegrasi dengan SAP sehingga dapat menghasilkan laporan keuangan yang akurat, akuntabel dan tepat waktu. Selain itu juga penajaman peran SPI dalam pengawasan intern terutama atas indikator penilaian kinerja keuangan aspek kepatuhan pengelolaan keuangan BLU.

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ABSTRACT

This study aims to investigate the optimization of Accounting System of State University of Jakarta (UNJ) in the financial management of the Public Service Agency (BLU) as well as the implementation of the

budget in the form of accountability reporting financial statements are presented in two accounting standards: Financial Accounting Standards (SAK) and the Governmental Accounting Standards (SAP). It also examines the financial performance aspects of financial management compliance BLU UNJ. UNJ as one of the state university had status BLU since 2009 organized accounting in accordance with accounting standards issued by professional associations of accountants Indonesia. The accounting system used for this is still not optimal implemented in UNJ. Problems encountered include the lack of legality of the accounting system used is approved by the Ministry of Education and Culture . In addition , the development of Accounting System is still slow. SAK owned applications are not yet integrated with SAP applications. This causes the financial statements of UNJ present different values of asset from the two reports . End of this problem is the decline in financial performance BLU UNJ. This study attempts to answer the complexity of the problems in the accounting system and financial statements BLU UNJ, and provide solutions or suggestions for problems faced UNJ to optimize accounting system related performance improvement aspects of financial management compliance BLU. The research method used is Soft Systems Methodology developed by Peter Checkland. The conclusion is UNJ have complex problems of accounting system which resulted in inaccurate financial reporting and are not accountable and not on time. The researcher suggest the action changes by doing the legalization of accounting system that has been owned and subsequently to develop Financial Accounting Systems to build applications that integrate with SAP in order to produce accurate financial statements, accountable and timely. In addition, SPI 's role in the sharpening of the internal control, especially over the financial aspects of performance assessment indicators of financial management compliance of BLU;This study aims to investigate the optimization of Accounting System of State University of Jakarta (UNJ) in the financial management of the Public Service Agency (BLU) as well as the implementation of the budget in the form of accountability reporting financial statements are presented in two accounting standards: Financial Accounting Standards (SAK) and the Governmental Accounting Standards (SAP). It also examines the financial performance aspects of financial management compliance BLU UNJ. UNJ as one of the state university had status BLU since 2009 organized accounting in accordance with accounting standards issued by professional associations of accountants Indonesia. The accounting system used for this is still not optimal implemented in UNJ. Problems encountered include the lack of legality of the accounting system used is approved by the Ministry of Education and Culture . In addition , the development of Accounting System is still slow. SAK owned applications are not yet integrated with SAP applications. This causes the financial statements of UNJ present different values of asset from the two reports . End of this problem is the decline in financial performance BLU UNJ. This study attempts to answer the complexity of the problems in the accounting system and financial statements BLU UNJ, and provide solutions or suggestions for problems faced UNJ to optimize accounting system related performance improvement aspects of financial management compliance BLU. The research method used is Soft Systems Methodology developed by Peter Checkland. The conclusion is UNJ have complex problems of accounting system which resulted in inaccurate financial reporting and are not accountable and not on time. The researcher suggest the

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