

Evaluasi dan perumusan saran tindak atas problematika pelaporan keuangan Direktorat Jenderal Bea dan Cukai dengan pendekatan soft systems methodology SSM = Evaluation and formulation of recommendation on problems of the financial statement the directorate general of customs and excise with soft system methodologi SSM approach / Wing Hartopo

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Abstrak

[Penelitian ini bertujuan untuk mengidentifikasi masalah Pelaporan Keuangan Direktorat Jenderal Bea dan Cukai (DJBC) yang paling signifikan dan merumuskan rekomendasi untuk mengatasi masalah tersebut. Penelitian ini dilakukan dengan soft system methodology (SSM) dan pendekatan contingency theory. Penelitian ini menemukan empat masalah Pelaporan Keuangan DJBC yang signifikan yaitu perhatian dan komitmen DJBC yang kurang, pengembangan aplikasi DJBC yang belum jelas arahnya, minat pegawai DJBC yang kurang terhadap tugas dan fungsi pelaporan keuangan, dan pengendalian internal yang kurang optimal dalam pengelolaan penerimaan dan piutang. Rekomendasi yang dapat dilakukan oleh DJBC yaitu meningkatkan peran Laporan Keuangan DJBC, memprioritaskan pengembangan aplikasi pelayanan DJBC yang mendukung sistem akuntansi, manajemen pegawai yang terkait dengan pelaporan keuangan, dan mengoptimalkan peran unit kerja terkait; This research aims to identify the most significant problems of Directorate General of Customs and Excise (DJBC) Financial Reporting and formulate recommendations to resolve the issue. This research is conducted by the soft system methodology (SSM) and the contingency theory approach. This research finds four significant problems of DJBC Financial Reporting that lack of DJBC attention and commitment, unclear direction of DJBC application development, lack of interest of employees in the duties and functions of financial reporting, and lack of internal controls in the management of receipts and receivables. This research recommends DJBC to enhance the role of the DJBC Financial Statements, prioritize the development of applications that support the services DJBC accounting system, personnel management related to financial reporting, and optimize the role of the related units., This research aims to identify the most significant problems of Directorate General of Customs and Excise (DJBC) Financial Reporting and formulate recommendations to resolve the issue. This research is conducted by the soft system methodology (SSM) and the contingency theory approach. This research finds four significant problems of DJBC Financial Reporting that lack of DJBC attention and commitment, unclear direction of DJBC application development,

lack of interest of employees in the duties and functions of financial reporting, and lack of internal controls in the management of receipts and receivables. This research recommends DJBC to enhance the role of the DJBC Financial Statements, prioritize the development of applications that support the services DJBC accounting system, personnel management related to financial reporting, and optimize the role of the related units.]