

# ANALYSIS OF THE USE AND CONTROL OF ACCOUNTING INFORMATION SYSTEMS AT THE INDONESIAN MINISTRY OF YOUTH AND SPORTS

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## Abstract

Accounting Information Systems (AIS) have played a crucial role in financial management and accounting within various organizations, including both public and private entities. The implementation of AIS has yielded positive effects in enhancing the efficiency and reliability of financial information. However, a lack of understanding and awareness regarding the significance of AIS, coupled with insufficient support from management, as well as limited efforts in socialization and training, has resulted in the underutilization of AIS. This research aims to analyze the usage and control of accounting information systems at the Ministry of Youth and Sports. The research method employed is qualitative with a phenomenological approach, allowing for an in-depth exploration of individuals' experiences and perceptions regarding AIS implementation at Kemenpora. The research findings indicate that the implementation of AIS has indeed had a positive impact on improving financial information efficiency and reliability. However, the underutilization of AIS at Kemenpora, primarily stemming from a lack of understanding and awareness of its importance, has hindered optimal performance.

**Keywords:** Analysis; Ministry of Youth and Sports (Kemenpora); Accounting Information System (SIA).

## 1. INTRODUCTION

Accounting Information Systems (SIA) have played a crucial role in financial and accounting management in various organizations, including public and private organizations, Ariana et al. (2023). In this modern era, the role of Accounting Information Systems (SIA) is growing and becoming critical in supporting the accounting process and decision-making. With the presence of an effective Accounting Information System (SIA) in an organization, financial management and accounting processes will be able to handle various challenges that can have a negative impact on the efficiency, accuracy, and transparency of these processes. SIA is a system specifically designed to record, process, and present financial information in a systematic and structured manner. This needs to be solved in the organization. As a government organization, the Ministry of Youth and Sports (Kemenpora) is an entity that has significant responsibility for managing public finances. Unfortunately, before January 2022, the financial reporting process at the Ministry of Youth and Youth still relied on manual reporting. It previously used the SAS and SAIBA applications, which had a number of problems that needed to be addressed.

The absence of a superior Accounting Information System (SIA) in an organization can lead to severe disruptions. One of the problems that may arise in previous applications, such as SAS and SAIBA, is the possibility that data integration can result in inaccuracies and delays in financial reporting. The manual reporting process used at the time also increased the risk of human error in recording and financial reporting. In January 2022, the Accounting Information System (SIA) used by the Ministry of Youth and Youth is currently "SAKTI." SAKTI stands for Agency-Level Financial Accounting System. SAKTI is a financial information system designed to support financial management and accounting in government agencies. SAKTI, developed by the Directorate General of Treasury of the Ministry of Finance of the Republic of Indonesia, can help address these issues by ensuring better data integration, more accurate record keeping, and more efficient reporting. It is an essential element in efforts to improve financial management and accounting within the government. The creation of this initiative demonstrates MoPora's commitment to optimizing transparency and accountability in government financial administration, which is in line with the global trend toward more transparent and efficient governance practices. The introduction of SIA reflects awareness of the importance of information technology in achieving these goals. However, the successful implementation of the SIA is not an automatic guarantee. The effectiveness of this system depends mainly on the extent to which the SIA can meet the objectives set by the Ministry of Youth and Youth.

Successful implementation of an SIA will require a concerted effort, which includes careful planning, integration with existing systems, human resource training, and a deep understanding of organizational needs (Huang et al., 2019). In this context, a careful evaluation is needed to assess whether the AIS has had the expected positive impact, both in improving the efficiency of financial management and in encouraging accountability. Timely and accurate performance measurement and reporting will be the determining factor in assessing SIA's contribution to the achievement of MoEFA objectives (Usman et al., 2022). Thus, further research and evaluation will play a key role in evaluating the extent to which SIA has been successful in optimizing financial and accounting management in MORA. The results of this evaluation will serve as an essential guide for further improvement and development of the SIA, as well as to ensure that the system continues to support the goal of increasing transparency and accountability in government financial administration. This research will explore the extent to which AIS has been able to improve efficiency in financial management processes, increase accountability, and support better decision-making in the context of the department. Thus, the results of this study are expected to provide an in-depth view of the positive impact of SIA in improving financial governance in the Ministry of Youth and Culture, as well as recommendations that can improve its implementation if needed (Santosa, 2023). The absence of an Accounting Information System such as SAKTI in an organization can cause severe disruption in three main aspects:

First, aspects of data collection will be affected by manual processes and prone to human error. Data may be spread across a variety of physical documents and difficult to access quickly, which can hinder an organization's ability to detail and manage financial transactions efficiently. Both aspects of data processing will become slower and inefficient because SAKTI

can automate most data processing tasks, such as calculation, reporting, and analysis. Without SAKTI, all these tasks will require more time and human resources, which in turn can interfere with the productivity and accuracy of the accounting process. The three aspects of reporting will become more complicated because SAKTI allows organizations to produce financial statements quickly and accurately in accordance with applicable accounting standards. Without SAKTI, the reporting process would be more manual and at risk of error. This can result in uncertainty in decision-making and increase the risk of regulatory non-compliance.

According to Hasanah and Siregar (2021), through the survey method, it was found that the implementation of Government Accounting Standards and SIA has a positive impact on the quality of financial statements in local governments in Indonesia. In the private sector, research by Syaharman (2020) shows that the critical role of SIA is to assist management in making informed decisions and providing accurate, timely, and relevant information. Furthermore, Srihastuti and Isnaniati (2020) found that SIA contributes positively to the effectiveness of Micro, Small, and Medium Enterprises (MSMEs) accounting reporting by increasing the accuracy and completeness of financial statements.

This study evaluates the effectiveness of the implementation and control of SAKTI in the Ministry of Youth and Sports, with a particular focus on 2022. The striking difference is that this research is more oriented toward financial management in the context of government, especially in the Ministry of Youth and Culture. In contrast, the previous research by Sobana and Wardiyah (2018) covered various sectors such as local government, private sector, MSMEs, and Islamic banking. This shows that this research makes a unique and relevant contribution to the context of Indonesian governance.

Data input errors in the reporting process are a common problem in various organizations, including in the business environment, public sector, and other institutions. This problem was found in the Ministry of Youth and Youth two years ago. These problems often result in delays in financial reporting and have the potential to cause inaccurate information that affects decision-making. The system provides an essential tool for the collection, processing, and storage of financial data, Du et al. (2020); Turner et al. (2022). Using sophisticated accounting software, government agencies can easily manage their financial transactions, create financial reports, and analyze financial performance more accurately. The SIA also plays a vital role in improving transparency and accountability.

In public organizations, SIA allows governments and other entities to provide accurate financial information to the public and stakeholders (Arianto, 2021). The existence of an Accounting Information System such as "SAKTI" is very important in ensuring transparency, efficiency, and accountability in the management of an institution's financial resources. SIA is a crucial instrument that can improve the financial reporting process and enable stakeholders to monitor fund flows and resource allocation closely (Qader et al., 2021). With a strong SIA, institutions can provide reliable and timely financial statements, which further help in making more informed and accurate decisions. Based on this context, SIA creates a framework that allows institutions to combine and integrate financial data from multiple sources. This minimizes the risk of data loss or leakage, as well as allows for more efficient monitoring of the flow of funds.

SIA's ability to automate a number of administrative tasks in financial record keeping and reporting provides the potential for reduced risk of human error. SIAs present a better option for stakeholders in understanding and evaluating an institution's financial performance. They can rely on financial statements generated from SIAs as a tool for more accurate and transparent analysis.

The Ministry of Youth and Sports (Kemenpora) is one of the government institutions that has an essential responsibility in managing the budget and implementing programs related to youth and sports in Indonesia. This government institution has a significant responsibility to ensure efficient budget management and implement programs aimed at developing the youth and sports sectors in the country. In this context, Kemenpora acts as a policy implementer that aims to increase youth participation in various aspects of social, economic, and political life. In addition, Kemenpora also promotes a healthy sports culture, creates opportunities for talented young athletes, and supports the development of national sports achievements (Suleman et al., 2021).

Based on the above problems, researchers are interested in evaluating the effectiveness of the implementation of the Accounting Information System (SIA) at the Ministry of Youth and Sports (Kemenpora) in 2022. The implementation of SIA in Kemenpora is expected to increase efficiency in financial management, increase accountability, and support better decision-making in the context of the department as a government agency with essential responsibilities in managing budgets and implementing youth and sports-related programs.

## 2. RESEARCH METHOD

This research uses qualitative methods with a phenomenological approach. The data collection technique in this study is a structured interview. After obtaining the data, then an in-depth analysis is carried out so that a conclusion can be drawn. In this study, structured interviews are seen as an essential instrument because they allow researchers to explore various aspects that have a significant influence on the process of implementing AIS in the realm of the Ministry of Youth and Youth (Hamilton & Finley, 2019). Kemenpora was established on June 29, 1946, under the name of the Ministry of Youth and Sports of the Republic of Indonesia (KEMPORA).

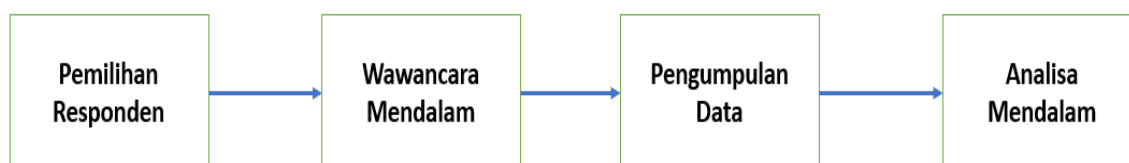


Figure 1: Data Retrieval Flow

Source: Author

## Research Subjects

Kemenpora is headquartered at Jalan Gerbang Pemuda Senayan, Jakarta, Indonesia. Here is an overview of the informant:

**Table 1: Gambaran Information**

No	Name	Gender /Age	Education	Information
1	FR	Male /38 years old	DI Accounting	I am the administrator of the SAKTI Application of the Ministry of Youth and Youth and the Treasurer of Expenditure. I am a key informant.
2	ES	Male /27 years old	DI Accounting	Treasurer of Expenditures, Assistant and Preparer of Financial Statements. As the main informant.
3	AR	Male /28 years old	S1 Computer Engineering	IT staff of the Ministry of Youth and Culture. As a supporting informant.
4	SE	Female/ 26 years old	S1 Accounting	The user of the SAKTI GLP Module on the Youth Empowerment Satker of the Ministry of Youth
5	IAR	Female/26	S1 Accounting	User SAKTI GLP Module on the Sports Culture Satker of the Ministry of Youth and Youth
6	AL	Male/26	DI Accounting	SAKTI User Asset Module and Inventory Module on the Sports Culture Satker of the Ministry of Youth and Youth

Sumber: Penulis

## 3. RESULTS AND DISCUSSIONS

### 3.1. Application of SAKTI Application (SIA)

Accounting Information Systems (SIA) play an essential role in the modern era, especially in supporting accounting processes and decision-making in various organizations. SIAs are designed to record, process, and present financial information in a systematic and structured manner, so organizations need an effective SIA to avoid various challenges in financial management and accounting, which can negatively impact efficiency, accuracy, and transparency. The implementation of SIA, as seen in the Ministry of Youth and Sports (Kemenpora), has had a positive impact on improving the efficiency and reliability of financial information.

This is similar to what Drucker (2019) argued about the effectiveness and efficiency of operations that can be achieved by applying a systems approach to managing organizations. In its development, SIA in the Ministry of Youth and Youth has developed. The latest development is the implementation of the SAKTI application.

This is also in line with the Technology Acceptance Model (TAM) Theory, which also states that the intention to use specific technology determines a person's willingness to want to use technology, and this leads to better effectiveness, Quarto et al. (2023). Based on the results of interviews with key informers and informants, supporting the application of accounting information systems is good.

Here are excerpts of interviews with key informants and supporting informants:

"The Accounting Information System included in SAKTI (Institution-Level Financial Accounting System) helps a lot in recording and monitoring financial transactions via the Reporting Module / GLP" (Key Informant).

"The system is arguably able to increase work efficiency in the financial department and improve decision-making capabilities." (Main Informer).

"It is very helpful, accelerating the work of monitoring and recording financial transactions" (Supporting Informer).

From the results of the interview, it can be seen that the use of the SAKTI application has a vital role in supporting financial management and decision-making in modern organizations, as can be seen from the positive experience of the Ministry of Youth and Sports (Kemenpora) with the SAKTI application which increases efficiency and decision-making ability in financial management. This is also in line with the Technology Acceptance Model (TAM) Theory, which also states that the intention to use specific technology determines a person's willingness to want to use technology or not, Camilleri and Falzon (2021); Quarto et al. (2023) The results of the interview support the theory of operational effectiveness proposed by Drucker (2019). Drucker argues that the effectiveness and efficiency of operations can be achieved by applying a systems approach to managing organizations.

The results of this study are in line with Edwina's (2022) research on accounting information systems, teamwork, and internal controls that have a positive relationship with the timeliness of financial statement submission. Organizations that adopt an AIS tend to have better control over their financial activities. This allows them to identify potential irregularities or financial problems early so corrective action can be taken quickly. Results of other studies by Rashedi and Dargahi (2019) and Roszkowska (2021) also highlight the benefits of enhanced transparency in financial reporting, which can increase the trust of related parties such as investors, shareholders, and regulators, as discussed in the study on the effect of Accounting Information System quality and the effectiveness of internal controls on the quality of financial reporting. Additional research by Al-Qadasi et al. (2022), Sirait et al. (2021), and Ngo and Nguyen (2022) regarding the quality of the financial reporting system (FRSQ) in improving financial reporting transparency also supports this finding.

In the use of the SAKTI application, as well as in the organization, there are at least benefits that can be felt directly. Firstly, SAKTI serves as a tool that allows organizations to comply with applicable financial and tax regulations. With the ability to accurately record and track transactions, SAKTI helps ensure that organizations comply with existing legal requirements, as described in a study by Budko and Spekova (2021) on the analysis of financial results in enterprise economic security information support systems, as well as research by Iswari et al. (2023) on The relationship between financial accounting and tax accounting and their coordination analysis. Second, an analysis of the impact of SIAs reveals essential benefits from their use.

SIA can improve the efficiency of an organization's financial management by reducing the risk of human error, improving recording accuracy, and speeding up the financial reporting process. This is supported by Lyubov Viktorovna Afanasyeva's research on the use of digital technologies in the financial sector to ensure economic security in Russia and abroad.

Optimization of the Accounting Information System (SIA) or SAKTI, organizations need to improve and monitor system performance with regular evaluations. It is recommended that additional features be continued to be developed, information security strengthened, and good integration with other systems established to support operational efficiency and better decision-making.

### **3.2. The Effectiveness of Using SAKTI**

The results of this study support the findings that the implementation of SIA in the Ministry of Youth and Youth in 2022 is generally effective but also highlights areas that require further attention, such as human resource development and improved data integration. This is in accordance with the results of interviews conducted as follows:

"SIA has helped anticipate recording errors by automating recording in the payments module to the reporting module" (key informant).

"SIA has been able to help support data recording effectively and efficiently. The problem now is only in the form of the operator, who sometimes finds it difficult to get training." (main informant).

"Yes, it is very helpful with the automation system on the SIA Application so that it can be more efficient in its processing time" (supporting informant).

This research provides an essential foundation for further improvement and development in an effort to optimize AIS in the Ministry of Youth and Youth to improve financial management and accounting. Research by Hastrida (2021) shows that the results of the effectiveness of the implementation of the Accounting Information System (SIA) at the Ministry of Youth and Sports (Kemenpora) in 2022 reflect the successful implementation of information systems in strengthening financial and accounting management capabilities in this institution. Various indicators and empirical evidence support this positive outlook, making SIA a significant tool in supporting operations and decision-making in the Ministry of Youth and Youth related to financial aspects.

Research by Juwita and Hariadi (2020) shows that the implementation of SIA in Kemenpora is able to provide more accurate and comprehensive financial statements, facilitating the internal and external audit process. This system has also minimized human error in financial recording and reporting, which is often a source of potential inaccuracies in financial statements. Ismail (2023) stated that this success can be seen from the increased efficiency of the financial management process, where information systems help automate routine tasks, reduce dependence on manual processes, and accelerate the flow of information. In addition, the reliability of information also increases because SIA can present data accurately and in real-time, making it easier to make data-based decisions.

This is in accordance with the results of the interview conducted as follows:

"Decision making can be performance-based implementation which can be monitored via the Budget Realization Report" (key informant).

"From how to record historical transactions, analyze, process data to get new insights into decision/policy making." (main informant).

"The output produced in SIA makes it easier for the Ministry of Youth and Youth to evaluate performance in budget implementation and plan what to do in the future." (supporting informant).

From the interview excerpt above, SIA, in this case, SAKTI, has facilitated decision-making based on financial statements and the output produced. Based on the results of Arum Ardianingsing's research (2021), better internal control is also achieved through SIA, with automation, access restrictions, and audit trail features that help minimize the risk of errors, abuse, and fraud.

The study's results show that the implementation of the Accounting Information System (SIA), especially in terms of the SAKTI application at the Ministry of Youth and Youth in 2022, is generally adequate. SIA has helped automate financial record-keeping, increase efficiency, minimize human error in record-keeping and reporting, and enable data-driven decision-making.

### **3.3. Procedure and Use of SAKTI**

The use of the SAKTI application is in accordance with applicable regulations in Indonesia, such as Government Regulation Number 217 of 2022 concerning the Central Government Financial Accounting and Reporting System, mandating the use of SIA in government financial management. This regulation requires government organizations to implement an SIA that complies with government accounting standards. The current application of SIA directly refers to the Law related to SIA and applicable Government Regulations; interview data confirm this:

"The ministry's internal policies and procedures do not yet exist, all of them refer to the rules that have been made by the Indonesian Ministry of Finance as the maker of the SIA application." (key informant).

"The procedure for using the SAKTI application is in the regulations issued by the Ministry of Finance. For the Ministry of Youth and Youth it doesn't seem like yet." (main informant).

"SOPs for the use of SIA do not exist." (supporting informant).

Implementing SIA in accordance with regulations can increase financial management transparency and accountability. Financial management transparency can be realized by providing accurate and complete financial information to the public, and accountability can be realized by ensuring that financial management is in accordance with the provisions of laws and regulations.



In some cases, formal training is usually organized by KPPN or the Director General of Treasury, reflecting a commitment to improve staff skills in operating SIA. However, keep in mind that formal training may be only one first step in ensuring effective use of SIA. This is in line with what was said by Parashakti and Noviyanti (2021)

Observational data shows that SAKTI operators are usually considered skilled when they can apply this application to produce appropriate reports. However, it is essential to remember that an SIA is not just about the technical ability to operate the system but also an understanding of the underlying accounting concepts. Therefore, continuous training and refreshment of SAKTI operators is also essential to ensure that staff are not only technically proficient but also understand how SIA contributes to the achievement of governance accounting objectives in accordance with applicable regulations.

### **3.4. Permasalahan dalam Penggunaan SAKTI**

The use of Accounting Information Systems (SIA), such as the SAKTI application in government financial management, has brought significant benefits. However, it is inseparable from technical challenges that can affect its operations. One of the challenges faced is that when technical problems or system malfunctions arise, the handling is usually done by the Ministry of Finance (Kemenkeu), not the Ministry of Youth and Sports (Kemenpora). It is like the data obtained in interviews:

"There is, and it is usually handled directly by the Ministry of Finance not the Ministry of Finance" (key informant)." The problem occurs usually when all satker under the Ministry of Finance use the SIA application, usually access becomes slow. Or if there is maintenance from the Ministry of Finance" (main informant).

This can result in delays in system recovery, which in turn can affect the smooth running of financial management in the Ministry of Youth and Culture. In addition, when all work units under the Ministry of Finance use the SIA application simultaneously, this can cause a heavy load on the system and result in slow access. This kind of problem can also arise when the Ministry of Finance carries out routine maintenance or maintenance. Therefore, careful planning, adequate system scalability, and effective coordination between departments and ministries are needed to overcome software incompatibilities and system problems that can affect the efficiency and continuity of using SIA in government financial management. However, some challenges need to be overcome, such as a shortage of human resources who have knowledge and skills in using AIS, as well as obstacles in data integration between different information systems.

The lack of human resources who have knowledge and skills in using information systems is an essential obstacle to the implementation of SIA in the Ministry of Youth and Culture. Ariana et al. (2023) stated that training and human resource development in the context of operating an Accounting Information System (SIA) is a very relevant aspect in optimizing the effectiveness of this system. Proper training and employee development are vital to ensuring that AIS is not only implemented but also fully utilized, thus contributing significantly to the decision-making process and financial management in an organization. Through training and

development, human resources in organizations can understand how AIS can be used as a tool to improve operational efficiency. Research by Kaya et al. (2019) shows that organizations can maximize the potential of systems to automate routine tasks, reduce human error, and speed up accounting processes. This saves not only time but also valuable financial resources. This concept will create awareness of how SIAs can be a strategic source of information. With a solid understanding of system functionality, human resources can use SIA to analyze data, identify trends, and support more innovative, data-driven decision-making. In addition, obstacles in data integration between different information systems in the Ministry of Youth and Youth are also challenges that need to be overcome. This improvement in data integration is needed so that the flow of financial data can run smoothly, errors and duplication of data can be avoided, and efficiency in processing and reporting financial data can be increased. The discussion of the results of this study provides an overview of the successes and challenges in implementing SIA at the Ministry of Youth and Youth in 2022. Recommendations to improve the effectiveness of SIA implementation include training and human resource development, as well as improving data integration between different information systems in the Ministry of Youth and Culture. These recommendations can help improve the understanding and skills of SIA users and ensure that proper and accurate financial data flow is guaranteed.

Based on the challenges of data integration, collaborative efforts are needed between the Information Technology (IT) team and Accounting Information System (SIA) users. Close cooperation between these two groups is critical in improving the efficiency and accuracy of data flows. One approach that can be taken is through the development of interfaces or APIs (Application Programming Interface) that allow different information systems to connect and share data easily. In this way, SIA users can more smoothly access and integrate information from various data sources. In addition, consideration can also be given to the implementation of middleware systems, which act as intermediaries in the flow of data between different information systems.

With middleware systems, data integrity and compatibility between various information systems can be improved, creating a more integrated environment and supporting more intelligent decision-making. Thus, collaboration between IT teams and SIA users in terms of data integration is critical in improving the effectiveness of SIA and making it a more helpful tool in supporting organizational operations. Increasing the effectiveness of the implementation of SIA at the Ministry of Youth and Youth can also involve reviewing policies and procedures related to financial management and accounting.

These efforts aim to ensure that financial processes and governance are well integrated with the AIS and support the objectives of accountability and transparency. Research by Wulandari et al. (2022) shows that the implementation of SIA in 2022 is generally effective, but there are still obstacles that need to be overcome. Recommendations to improve the effectiveness of SIA implementation include human resource training, improved data integration, and review of related policies and procedures. The implementation of these recommendations is expected to help the Ministry of Youth and Youth in maximizing the potential of SIA for better financial and accounting management in the future.

Thus, the vital role of the implementation of the Accounting Information System (SIA) in this context has had a positive impact, including increasing the efficiency and reliability of financial information. However, some challenges need to be overcome, such as a shortage of human resources who have the knowledge and skills to use AIS, as well as obstacles in data integration between different information systems. Thus, to improve the effectiveness of AIS involves training human resources, improving data integration, and reviewing related policies and procedures. With the implementation of this recommendation, Kemenpora can further maximize the potential of SIA for better financial and accounting management in the future.

### **3.5. Data Security and Control of SAKTI**

Data security of accounting information systems is essential to pay attention to because this system stores sensitive financial data. Such financial data may be used for various purposes, such as fraud, theft, or embezzlement. Therefore, accounting information systems must be designed and managed securely to protect data from various threats. In terms of data security, SAKTI is equipped with servers located at several points; the interview data confirm this:

"There is Data Recovery. There is a data backup. There are several points. There are 3 points, namely the Data Center, LNT 2, and outside the Ministry of Youth and Youth the National Data Center (PDN) server. If there is a failure, you can first identify the system" (supporting informant).

The security of the SAKTI System is essential to pay attention to because this system stores sensitive state financial data. To maintain the security of the SAKTI System, the Ministry of Finance has implemented various control measures, including:

#### **1) Clear division of roles and responsibilities**

To maintain the security of the SAKTI system, a clear division of roles and responsibilities between users, managers, and system developers is important. System users are responsible for using the system in accordance with established procedures. The system manager is responsible for maintaining the security of the system and the data stored on it. System developers are responsible for developing systems that are safe and secure from threats.

#### **2) Security policies and procedures**

The Ministry of Finance has established various security policies and procedures for the SAKTI System. These policies and procedures include things like:

- Firm password use policy;
- Antivirus and firewall use policy;
- Data backup policy;
- Access policy to the system.

### 3) Security monitoring and evaluation

The security of the SAKTI System is also an essential aspect of SIA management. To ensure data integrity and security, SAKTI must be constantly monitored and evaluated periodically. This monitoring process is designed to detect any potential threats or attacks on the system. The responsible team can use a variety of tools and techniques to identify suspicious activity or security breaches. In addition to monitoring, evaluation is also an essential stage in maintaining the security of SIA. Evaluation is conducted to assess the effectiveness of all security measures that have been implemented. The evaluation team will identify whether there are any gaps or weaknesses in the security system that need to be fixed. The results of this evaluation will be the basis for the improvement of SAKTI's security system.

In terms of system security, SAKTI has met the standard criteria for the use of accounting systems; this is in accordance with the opinion of Dr. Jane Doe, Lecturer in Information Systems at Stanford University, in 2012: "Data security systems must be designed and managed comprehensively to protect data from various threats. Data security must include three main components, namely physical security, logic security, and process security". Although the SAKTI System has met the standard criteria for using the accounting system, efforts need to be made to continue to improve the security of existing data.

### 3.6. Future Control of SIA

The process of updating the accounting information system / Agency-Level Financial Application System (SAKTI) is carried out regularly to improve system performance. SIA/SAKTI updates are essential to keep the accounting/SAKTI information system running well and meeting user needs. In general, the purpose of system updates can be explained as follows:

- Improve system performance
- Improve system features and functionality
- Meet standards and regulations

This is in accordance with the results of research from Pancik et al. (2018), which states that these three factors are the main factors that organizations use to update the system. However, before applying the SIA / SAKTI update, socialization will usually be carried out to system users. This socialization aims to provide information about system updates to users, including how to use system updates. However, in observation, in Kemenpora, there has never been a discourse on upgrading/updating the system. This was confirmed in the interview: "Upgrading SIA at Kemenpora has never been discussed, but SAKTI always has regular maintenance." (key informant).

"We are waiting for information from the Ministry of Finance, from the ministry can only provide input and suggestions for improvements to the existing SIA." (main informant).

Therefore, there needs to be improvements in the system, especially in training and HR development, in order to adapt to the latest technology. This step involves organizing periodic

training sessions, developing specific training modules, and implementing certification programs to validate user competencies. It is also essential to hold workshops and seminars involving technology and accounting experts and apply a blended learning approach that combines online and offline methods. Post-training feedback collection and evaluation will help improve the quality of training materials and methods. Collaboration with educational and training institutions is also necessary to provide relevant material while building a solid learning culture among employees, which will encourage self-improvement and adaptation to technological innovations.

#### 4. CONCLUSION

Based on the results of the study, the majority of respondents, including accounting staff and financial managers, agreed that the Accounting Information System (SIA) used in Kemenpora has succeeded in supporting financial and accounting management well. An increase in the efficiency of recording financial transactions has occurred, having a positive impact on the overall performance of the finance department. Despite this, challenges still exist, especially in terms of the need for more skilled human resources in operating SIAs and barriers to data integration between different information systems. Therefore, it is essential to focus on training and developing human resources and improving cooperation between IT teams and SIA users. In addition, this study highlights the importance of further analysis to understand the dominant problem factors and improve SIA's operational capabilities. By taking these steps, MoF can maximize SIA's potential to achieve the goals of accountability, efficiency, and transparency in the management of public funds and youth and sports programs in Indonesia.

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