Analysis of Accounting Information System Implementation Cash Expenditures for Official Travel Costs at The Large Hall of South Sulawesi Teacher Drivers

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Abstract: This research aims to find out how the cash disbursement accounting information system for official travel costs is implemented at the South Sulawesi Teacher Mobilization Center. The variable for this research is the Cash Expenditure Accounting Information System for Official Travel Expenses. Data collection was carried out using documentation, observation and interviews to complete the required information. The analysis method was carried out using descriptive analysis, namely by implementing the cash disbursement accounting information system of the South Sulawesi Teacher Mobilization Center with theory according to Mulyadi. The results of this research indicate that the system used by the South Sulawesi Teacher Mobilization Center is the Institutional Level Financial System (SAKTI) which is in accordance with applicable regulations. The suitability of cash disbursement procedures according to Mulyadi (2018) with the implementation of the cash disbursement accounting information system for official travel costs at the South Sulawesi Teacher Mobilization Center, there are slight differences in the documents and records used, but for the parties involved in the cash management process there are several different functions and agencies already have flowcharts for official travel cash expenditures so that they can be considered quite effective.

Keywords: Accounting Information System, Cash Expenditures, Business Travel Expenses

1. Introduction

Growth economy is very thing want to every country, especially Indonesia, wants to achieve this exists change economy to more direction good. Indonesia has autonomy contributing areas to growth economy in every area. Achievement autonomy area need accountancy sector public in collection, recording, classification, analysis and compilation report finance for organization the public conveys it information finance to parties who need it. Accountancy sector public usually used For guard accountability institution public to society, so make management finance more transparent.

Organization or agency naturally own something activity where part employee or its members must do outside tasks work, activities this also called travel service. Minister of Finance of the Republic of Indonesia then set
procedures do journey service, inci about journey service domestic for state officials, civil servants and employees no remains set and loaded in Ministry of Finance Regulation (PMK) No. 113/PMK.05/2012, Article 1 paragraph (1) explains that: "Travel service domestic or usually called journey service is departing journey from place stay for state interests within the territory of the State of Indonesia". Cost journey business is one of the expenditure routine government. Cost journey business understood as various expenditure made in frame journey service connection with job and function. Cash disbursements are necessary notice lots factor among them ie wholeness documents, accuracy document in matter content and writing, meaning from cash outlay, time ongoing transaction, and so on. Apart from cash expenditures, you also need to pay attention confession asset no tangible, so no there is difference between bookkeeping and money spent. Cash is something asset the most liquid company (liquid) as well can utilized become tool payment and mandatory executed with good for prevention abuse and fraud.

South Sulawesi Teacher Mobilization Center is a Technical Implementation Unit (UPT) within the Ministry of Education and culture which is responsible to directorate general Teachers and Education Personnel Ministry of Education and Culture as liaison between Ministry of Education and Culture in Jakarta with government area. Duties of the Great Hall of Mobilization Teachers arranged in Permendikbudristek number 14 of 2022 article 3 is on duty fostering and empowering teachers, educators others, energy education, head schools and candidates head school, then supervisor school as well as candidates supervisor school. The work area of the South Sulawesi Teacher Mobilization Center includes: all over districts/ cities in South Sulawesi Province.

Expansion of the work area of the Teacher Mobilization Center in carry out its task, to cause part employee must do journey service to various regions in South Sulawesi. The employees usually do journey service with route air nor land. Intensity level journey service by employees of the South Sulawesi Teacher Mobilization Center said often, so result often happen transaction cash disbursements are concerned journey service like budget ticket for journey service, daily money expenses, expenses accommodation and so on. The South Sulawesi Teacher Mobilization Center has procedure since beginning delivery request for Warrant Official Travel (SPPD) up to implementation journey service. Implementation the realization (disbursement) of SPPD costs at the South Sulawesi Teacher Mobilization Center often uses mechanism replacement costs (reimburse), namely employee do journey service formerly then done melting costs, meanwhile for daily cash costs journey service arranged in a way lump sum.
Study This interesting studied because is part from accounting that can add knowledge related research with top cash outlay cost journey important service for company so as not to happen abuse in cost journey service. Apart from that, the South Sulawesi Teacher Mobilization Center is quite place popular nowadays in the world of education. In accordance Permendikbudristek number 26 of 2022 which was proposed by the Minister of Education where every teacher is expected become a driving teacher who must be through a number of stage selection. Therefore that is, the Great Hall of Teacher Mobilization This often do journey service For monitor and perform counseling related Regional workshops. So, that is what you want to examine related suitability cash outlay costs journey service.

In connection with application cash disbursement costs journey service to the company that, then need done business for minimize fraud components and methods accountancy in cycle cash outlay, therefore that writer want to analyze application system information accountancy top cash outlay cost journey service at the relevant South Sulawesi Center for Teacher Activation company internal control. The goal is for interesting conclusion is system information accounting used effective or not yet.

2. LITERATURE REVIEW

System Information Accountancy Cash Disbursements

System is gathering from various type mutual factors related in produce something objective. (Romney & Steinbart, 2014:3). Another opinion expressed that system is combined related components tightly as well as work the same to use get objective certain. (Mulyadi, 2016:4). Based on definition that, then can concluded that system is bunch mutual elements influence with the same purpose to use achieved desired goal.

System accountancy is organization coordinated forms, records, and reports like that appearance for provide information financial requirements by management to use makes it easier management company. Based on definition system accountancy that, then can conclued system accountancy is composed arrangement from a number of component like writing, document as well as later report combined become something system information accounting, where have direction for generate data or information finance for facilitate management company.

System information accountancy that is something systems that process data and events for produce information and have superiority can plan, monitor and execute operation business. Other opinions provide understanding system information accountancy as something pattern for combine, record, store and run
data as well change it become useful information data for makers decision (Romney & Steinbart, 2018:10).

Cash disbursements are something transactions that give rise to reduced cash and bank balances resulting company exists purchase cash, debt payments or results the transaction that caused it reduced cash. Disbursements in the company held with two procedure or system that is payment cash through checks and cash disbursements with cash through petty cash fund system (Mulyadi, 2016:245).

Cost Official travel

Journey service can defined as something journey business by employees or employee company. Official duties is the task becomes interest interested companies. In general Journey service held for a number of goals, like monitor and manage operational branch, education/training, offering, doing meeting specific, collaborate in research, attend parties, socializing and fulfilling invitation certain for develop prospect more business, reach successful and interesting partner distant business more good.

Based on Minister of Finance Regulation (PMK) No. 113/PMK.05/2012 defines journey service as journey through limit city or city from place stay to place work and come back to place stay beginning. Journey service position in city is is task ongoing service more from eight hours and no more from eight hours.

Journey service consists from components as following:

1. Daily money, that is expenditure regarding money for food, transportation local, and pocket money.
2. Costs, expenses related cost journey for needs service like cost transportation from company to place service, from hotel to place service, from airport to place appropriate service with cost real that can be accepted and permitted.
3. Cost accommodation, is expenses incurred for place stay moment do journey service.
4. Representation money, awarded to official public during journey service.
5. Vehicle rental offered to official government during on duty on site objective already including cost driver, material burn, and tax.
6. Cost pick up/ drop off corpse (incl cost for pick-up/ delivery person, costs picking, and costs transport corpse).

3. RESEARCH METHODS

Research variable

Sugiyono (2015:38) explains understanding variable research, where variable study can interpreted as something researched by someone researcher for obtain informative and interesting conclusion from him. Variable in study This that is System Information Accountancy Top Cash Expenditures Cost Official travel.

Design Study

Qualitative method become method that will used in study. Researcher do practice work on objects study for
get factual, correct primary data as well as can reliable for analysis. After doing analysis, next interesting conclusion about implementation system accountancy cash disbursements for cost journey service. Data collection was carried out through documentation and involvement direct in supervise administrative process mechanisms management cash disbursements, including travel processes services, procedures accountability, internal control at the object study.

Data collection techniques
In the research that will be carried out, there are several methods that can be used to collect data. The method used below is intended to make it easier to conduct research on data collection including is interview, observation and documentation.

RESULTS AND DISCUSSION

Research result
Research result this disclose that the South Sulawesi Teacher Mobilization Center uses System Application Institution Level Finance (SAKTI) as system information accountancy cash outlay. Based on SAKTI application overview material prepared by the directorate System information and technology treasury, mentioned that SAKTI application is combining applications all over application satker who has there is previously as well as used by the ministry or institution good this is at the satker, regional, echelon, and other levels ministries that use APBN funds.

The SAKTI application applies single database concept, ie with very enter the data then the data Already can connected to other modules in the SAKTI application. Main feature from SAKTI application is budgeting, implementation, up to accountability budget. The SAKTI application is also connected with SPAN application used by the Ministry of Finance as State General Treasurer (BUN) in each stage cycle budget (Directorate System information and technology Treasury, 2021). A number of feature SAKTI's highlights include:

1. Data base integration, namely existing data entered can accessed in other modules in the mutual SAKTI application relate. Apart from integration between module, integration database is also done for all satker so that data recapitulation for all units throughout Indonesia can done in a way real time.

2. User from SAKTI divided become three level, level First is the operator, his job is record future transactions processed. Second is a validator, his job is ensure truth from transactions recorded by the operator, as well as the third is approver who owns task for give agreement on transaction. Every user given limitations authority in accordance with the level. With thus, error when you can enter data in the SAKTI application more easy detected, the because the data recorded by the operator will validated moreover first by the validator before approved by the approver. Validators have
right for agree or cancel results from operator recording.
3. Interconnection or connection between SAKTI and SPAN can also be done make it easier satker for No need Again come to KPPN because Enough with enter the data in SAKTI then already automatic enter the SPAN managed by KPPN.
4. In recording, SAKTI uses transaction based accrual in accordance with mandate the law and can produce journal created at each stage the transaction. SAKTI is also equipped with feature open closed period so that possible for close period so as not to There is transactions recorded in the relevant period, the used for guard consistency report finances that have been rise.
5. Entire existing transactions go through the approval process will locked for validity of the data so No can changed nor deleted. If there is adjustment so user must take notes with make journal correct.
6. Already adapt with cycle reporting existing finances, namely 14 periods accountancy. The 13th period is used for report finances that have not audited and the 14th period is used for report finances that have been audited. Furthermore for ensure data accountability, SAKTI noted all good data movement for additions, changes, or deletion. With the existence of this SAKTI expected will materialized enhancement management more state finances good (Directorate System Information and Technology Treasury, 2018).
Based on the data obtained about application system information accountancy top cash outlay cost journey service at the center for teacher mobilization in South Sulawesi has been in accordance established and supported procedures Mulyadi's statement (2016) that cash disbursements include components as following:
1. Documents used on theory mentioned that document there are cash outlays three that is proof of cash out, checks, and requests check. Proof of cash out at the South Sulawesi Teacher Mobilization Center in the form of document sign accept payment, as for as replacement check is receipts, and for request check includes SPP, SPM and all document supporter in the cash disbursement process.
2. Related functions is parties involved in the cash expenditure of the South Sulawesi Teacher Mobilization Center has been there is separation function in accordance with theory namely management staff finance as required functions cash disbursements, treasurer expenditure assistant (BPP) as cash function, and treasurer expenditure as part function accounting, as well as PPK and leadership as function internal examiner.
3. Notes used is entire Suite cash disbursements of the Teacher Mobilization Center for recording use module treasurer in the system application finance level
different agencies (SAKTI), with what is explained in theory system information accountancy according to Mulyadi (2016), namely journal cash disbursements, check registers, and journals disbursement of petty cash funds.

4. Flow Chart is South Sulawesi Teachers Mobilization Center has done it has a flow chart so that makes it easier in see system information accountancy in collect, record, store and manage travel data service.

**Discussion of Research Results**

Based on the data obtained from documentation, observation and interviews is known that application system information accountancy top cash outlay cost journey service at the center for teacher mobilization in South Sulawesi enough effective, deep management finance use application institution level finance (SAKTI) has in accordance applicable provisions and based on Minister of Finance regulations PMK Number 113/PMK.05/2012 which became guidelines in do journey service. The cash disbursement procedure according to Mulyadi (2016) is the same with procedure cash expenditure of the South Sulawesi teacher mobilization center, however there is a little differences in the documents and records used in cash outlay. The South Sulawesi teacher Training Center is available Lots very documents used in cash outlay, will but whole required documents must through verification and approval by the management as form internal control.

System information accounting at the Sulawesi Center for Teacher Mobilization, especially in manufacturing receipt journey service Still done manually with Microsoft Office help, where done editing every activity journey service. Condition the No reflect handling to complexity and abundance activity journey services that occur in each Year. Achieved budget amount hundreds of activities journey service. Making the receipt is still there simple the become threat in cash disbursement process due can give rise to mistake in data input.

Research result in line with study previously carried out by Shafa & Ratna (2020) with title SPPD Cash Disbursement Procedure (Order Official Travel) at PDAM Tirtanadi Head Office North Sumatra Province, and research conducted by Slamet, Haryanto & Almaniar (2021) entitled Analysis System Accountancy Management of Official Travel Money at Inspectorate IV IG Indonesian Ministry of Education and Culture. Research result show that was experienced location study similar with what happened at the Center for Teacher Mobilization in South Sulawesi where different cash outlays from theory that is there is difference type documents used in cash disbursements, at the South Sulawesi Teacher Mobilization Center there is no cash disbursement there is check for melted through the bank, because Budget on journey service the has available on DIPA/POK. Top cash
outlay cost journey service in its management. Still, there is a system that hasn't supported system integrated information, so it can result in opened level error in recording, reports, and data.

CONCLUSION

Based on results research and discussion, so researcher interesting conclusion as following is application system information accountancy top cash outlay cost journey service at the South Sulawesi Teacher Mobilization Center refers to SOP:20/TMPA/2017 concerning Standard Operational Procedures for Issuing Request Letters Payment (SPP) for official travel mechanisms Directly After Business Travel, and SOP:22/TMPA/2017 concerning Standard Operational disbursement procedures cost journey service mechanism payment directly (LS) after journey service. System used in manage finance and accounting use System Application Agency Level Finance (SAKTI).

Second, suitability procedure according to Mulyadi (2018), there are cash expenditures that apply to the Sulawesi Teacher Mobilization Center. A little difference documents and records used, but on the parties involved already there is separation functions and agencies already own chart flow (flowchart) in procedure top cash outlay journey service so that can assessed Enough Good.

SUGGESTION

Based on discussion, researcher recommend the South Sulawesi Teachers Mobilization Center is expected own system integrated information in making receipt journey service, required system connected employee data storage in a way electronic between letter tasks issued with receipt for reduce error in inputting travel data department, for efficiency use state spending and efficiency time processing can held in accordance principle implementation journey service can applied with good. Researchers also hope results study this capable inspiring study furthermore.
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