

# E-Rekon LK Application as a Form of Accounting and E-Government Information Systems Implementation in Indonesia

**Agus Bandiyono<sup>a\*</sup>, Nugraha Purna Putra Indrianto<sup>b</sup>**, <sup>a</sup>Polytechnic of State Finance STAN, Indonesia, <sup>b</sup>Student in Polytechnic of State Finance STAN, Indonesia, Employee at Directorate General of Treasury, Ministry of Finance, Indonesia  
Email <sup>a\*</sup>[agus.bandiyono@gmail.com](mailto:agus.bandiyono@gmail.com)/  
[agusbandiyono@pknstan.ac.id](mailto:agusbandiyono@pknstan.ac.id),

To improve efficiency, effectiveness, transparency and accountability of government administration, the Directorate General of Treasury creates E-Rekon LK Application which is an Information System developed to implement the reconciliation process of the state budget. Due to the urgency of using E-Rekon LK applications, it is necessary evaluating method to determine the success rate. The evaluation was done using HOT-Fit model approach. This type of research is qualitative descriptive using in-depth interview and library research. Data validity was tested by triangulation method of source to application developer and business owner process, end user, and academic. The results showed that on the human component, users were satisfied with the ease of E-Rekon LK Application. In addition, user resistance is relatively low because of the ease and quality of information systems. In the organizational component, aspects of leadership and organizational support are good but infrastructure support is still inadequate. In component technology is known that the quality system is good enough but the system still down often. The information quality becomes more reliable and understandable. In the components of benefits, generally can be seen from the achievement of other components. Implementation of E-Rekon LK Application System Directorate General of Treasury relatively success although still found weakness in each component.

**Key words:** *Accounting information systems, public sector accounting, e-rekon LK, HOT-Fit Model, state finance.*

## **Introduction**

### ***Background***

The rapid development of information and communication technology and the use of this technology in government processes will increase the efficiency, effectiveness, transparency, and accountability of government administration which in turn will improve effective and efficient public services. These are the background of the issuance of Presidential Instruction Number 3 of 2003 concerning National Policy and Strategy for E-Government Development. One of the objectives to be achieved in the E-Government development according to the presidential instruction is to establish the management system and work processes that are transparent and efficient and to facilitate transactions and services between government agencies and autonomous regional governments.

The Ministry of Finance as part of the government is expected to carry out planned and targeted bureaucratic reform to increase the effectiveness of tasks implementation and the quality of public services and to realize good governance. The step that has been taken in the terms of bureaucratic reform is a comprehensive institutional transformation as evidenced by Minister of Finance Decree number 36/KMK.01/2014 concerning the Ministry of Finance Transformation Blueprint for 2014-2025.

one form of Bureaucratic Reform and Institutional Transformation is the development of information and communication technology carried out by the Directorate General of the Treasury in the fields of revenue, expenditure, and accountability of the State Budget. In the opening ceremony of the 2017 Treasury Festival, Director General of Treasury, Marwanto Harjowiryo, said "MPN G-2 has been implemented since 2016, SPAN in 2015 and SAKTI in several KPPNs this year, and e-rekon also has been implemented in KPPNs and the working partners since a year ago. "The bureaucratic reform and institutional transformation that has been carried out by the Directorate General of the Treasury is expected to be able to improve the performance and services to stakeholders and increase accountability in financial reporting.

According to the Conceptual Framework for Government Accounting Standards, a government financial report is said to be of quality if it fulfils the principle of reliability. Therefore, in order to ensure the reliability in the preparation of the financial statement, the reconciliation is carried out, this is stated in Article 46 paragraph (1) Regulation of the Minister of Finance Number 213/PMK.05/2013 concerning Central Government Accounting and Financial Reporting System as amended by Regulation of the Minister of Finance Number 215/PMK.05/2016.

Financial transaction data recorded in different accounting systems, SiAP (SABUN subsystem) and SAI, pose the risk of differences in the recording of each accounting system. With the same source documents, it should produce the same financial statements, but if the records are

different then the resulting financial statements also become incorrect. Therefore the reconciliation process is a very important process for comparing data recorded by each accounting reporting unit. The reconciliation data is then used as the basis for data in the preparation of the financial statements of each accounting reporting unit, both BUN and the State Ministry/Institution. If the reconciliation process goes well, the reliability of the quality of financial reports can also be achieved.

From the explanation above, it can be seen that the reconciliation process is one of the important main stages that must be carried out in the process of preparing Financial Statements. The LK E-Rekon Application is an Information System developed by the Directorate General of the Treasury to carry out a reconciliation process for all work units on the implementation of the State Budget that they manage. Based on the Minister of Finance Regulation No. 104/PMK.05/2017 concerning the Guidelines for Reconciliation in the Compilation of Financial Statements for the State General Treasurer and State Ministry/Institution, E-Rekon Lk Application is developed due to demands for the implementation of more effective and efficient state financial management. For this reason, the process reconciliation business and preparation of financial statements are also demanded to be simpler. Therefore, adjustments have been made related to the reconciliation business process, which is by using a reconciliation application and preparing a web-based financial report (E-Rekon-LK).

As one form of information system development in this case E-Government by the Ministry of Finance, the application of E-Rekon LK was formed with the aim of increasing efficiency, effectiveness, transparency, and accountability of government administration. To find out whether an information system supports performance and encourages the achievement of established goals, the implementation of the information system needs to be evaluated. The evaluation not only measures how good the information system is but also relates to the improvement efforts needed to improve the information system. In addition, the evaluation of the control of a system is also an important thing to do for the smooth implementation of information systems management.

Previous research relevant to this research and can be used as a literature review includes research by Gita Lastika and Purwatiningsih (2013) entitled "Evaluation of the implementation of the Whistleblowing System as a mechanism for implementing Good Public Governance: Case Study at DGT in 2012" with descriptive qualitative method.

In addition, Eviana D. Sofyaningrum (2010) also conducted research on the Evaluation of the Implementation of SePP (Government e-Procurement System) according to the perspective of good governance in the Department of Communication and Information, the evaluation of SePP, in general, was very good, that is efficient in terms of cost and time, accountable, responsive, transparent and participatory. When seen in the dimension of good governance, the

highest score is in the dimension of responsibility and the lowest is in the dimension of accountability.

Other research on the success of information systems was also carried out by MM Yusof and Azizatul Yusna Ahmed Yusuff (2013) entitled Evaluating E-Government System Effectiveness Using an Integrated Socio-Technical and Fit Approach. The research concluded that the system was still unable to achieve maximum effectiveness because there was a lack of harmony between humans, organizations and technology.

Research on evaluating the application of an information system had also conducted by Andriani (2016) by basing on the components of the HOT-Fit method for evaluating the Tax Court Administration Information Technology System (STIAPP).

According to Mcleod & Schell (2001), there are several stages that need to be carried out in a certain order for the success of an information system project, they are planning, analysis, design, implementation, and use.

In the Decree of the Minister of Finance No. 351/KMK.01/2011 concerning Policies and Standards for Information System Development Cycles in the Ministry of Finance, there are 6 stages: the analysis of information system requirements, information system design, information system development, information system testing, system implementation information, and post-implementation information system review. Evaluation of the application of the system or post-implementation information system review is very important in measuring the success of the system implementation in achieving the objectives. Evaluation results can be used to improve and refine the application. With the evaluation, the use of this application is expected to provide advice and input to improve the application.

## **Theoretical Framework**

### ***Management Information System Definition***

Hall (2010, 7) defined an information system as part of a formal procedure that starts from data collection and is processed into information which is then distributed to users. While O'Brien and Marakas (2011, 4) stated that an information system is an organized combination of people, hardware, software, communication networks, data sources, policies and procedures that can store, retrieve, transform and disseminate information in an organization. In his book on Management Information System, McLeod (2008, 47) defined management information systems as computer-based systems that produce information to users with similar needs.

## **E-Government**

According to Heeks (2003, 2), E-Government is a form of utilization of information and communication technology that promises efficiency and effectiveness in improving service delivery in public sector operations. Meanwhile, Zweers and Planque (in Indrajit, 2004) explained that E-Government is related to the provision of information, services or products that are prepared electronically by the government is not limited to a place and time that offers better value to all people. In addition, the United Nations Development Program (UNDP) (in Indrajit, 2004) stated that “*E-Government is the application of Information and Technology Communication (ICT) by government agencies*”.

## **Components of Evaluation of the Success of the Information Systems Implementation**

According to Yusof et al. (2008) the components that make up the HOT-Fit evaluation framework are as follows:

1. Human
2. Organization
3. Technology

This technology component consists of 3 dimensions:

- a. System Quality
- b. Information Quality (*Output*)
- c. Service Quality.
- d. Net Benefit

In addition, Yusof et al. (2008) emphasized that this framework can be used to develop a systematic and comprehensive evaluation of the system development life cycle.

## **Research Methodology**

This research is descriptive in that the researchers revealed data, facts, circumstances, phenomena and then described it. The method used in this research was qualitative with a case study approach by carefully investigating a program, event, activity, process of an individual or group on the implementation of the LK E-Rekon Application.

## **Research Results**

In the Minister of Finance Regulation No. 104/PMK.05/2017 concerning the Guidelines for Reconciliation in the Compilation of Financial Statements for the State General Treasurer and State Ministries/Institutions, the reconciliation process has changed due to demands for the implementation of more effective and efficient state financial management so that the reconciliation business process and the preparation of financial statements are demanded to be

simpler. Furthermore, the PMK becomes the legal umbrella for the implementation of reconciliation using the E-Rekon LK application.

### ***E-Rekon LK Application System***

The work unit level reconciliation mechanism that is currently implemented is slightly different from the reconciliation mechanism prior to the E-Rekon LK. The work unit does not upload the ADK SAIBA directly but must submit the ADK SAIBA to the official section in the KPPN which is then uploaded by the relevant officer to the SPAN application. The work unit submits ADK SAIBA by coming directly to the front office of the VERA section at KPPN. Some KPPNs provide a policy to submit ADK SAIBA via email and the reconciliation results are sent back to the email address of the concerned work unit. While the process of signing the Minutes of Reconciliation (BAR) must still be done manually which causes the work unit must come directly to the KPPN either to request or submit the BAR that has been signed by the work unit or by the head of the VERA section at KPPN.

### ***Evaluation of Implementation of E-Rekon LK Application Organization***

The implementation of E-Rekon LK as an information system cannot be separated from the role of the organization in its development and application. The discussion of organizational variables will be divided into two dimensions, namely organizational structure and organization environment.

#### ***Organization Structure***

There are several measurement criteria related to organizational structure as stated by Yusof et al (2008) in the previous section. In this discussion only a few criteria were taken namely regarding leadership, organizational support, and planning for the application of the E-Rekon LK application as a new system implemented in the external reconciliation process.

The planning conducted by the Directorate General of Treasury for the application of the E-Rekon LK is still not appropriate at the stage of designing the information system that should be done by the business process owner namely the APK Directorate but in reality the Directorate of SITP directly executes by making a start-up application for the E-Rekon LK submitted to the Directorate of APK for testing. In addition, the system development process is not carried out following the system development life cycle. The development emphasizes the function so that it can run first while the system development documentation is compiled later.

### ***Organization Environment***

In the dimension of organizational environment, the evaluation will look at the aspects of the source of funds, inter-organizational relations, and external communication. Regarding the source of funds, M. Syaifuddin Luthfi said that the Directorate of SITP in its duties and functions does have a business process to produce an information system or application for which there is no specific budget in developing an application that was developed internally. Applications built independently are not provided a special budget for the development of these applications except for salary allowances and there is no funding so special. However, if it is needed then the leader will support it. In accordance with existing rules, the unit assigned to develop applications is not specific to the application development budget, but in the process, there may be a budget like the budget to train employees, to provide facilities to the application in the form of high-quality computers.

### ***Technology***

The technology variable discusses the quality of the E-Rekon LK application as an information system and the quality of information produced. In addition, this variable also discusses the quality of services that support the application of the E-Rekon LK application.

### ***System Quality***

In measuring the quality of information systems in this study four indicators are used: aspects of ease of use, time efficiency, system reliability, and flexibility.

Yusof et al (2008) stated that indicators of the success of an information system are the ease of use and the ease of learning. The purpose of an information system will be more easily achieved if an information system is easy to use by its users. Ease of use will certainly be directly proportional to the level of achievement of the objectives of implementing an information system.

O'Brian and Marakas (2008) stated that time efficiency is a measure of the success of information systems. The E-Rekon LK application was developed with one background to accelerate the reconciliation process and also the preparation of financial reports by all work units. Therefore the success or failure of this application can be seen from the facts that occur in relation to the processing carried out so that efficiency can be realized by the application of this E-Rekon LK application.

The background of LK's E-Rekon is to improve and increase the effectiveness and efficiency of the reconciliation process carried out by the work unit in terms of both time and cost, as well

as to answer BPK's findings related to transactions in confirmation. In the implementation of reconciliation, efficiency is realized by the existence of E-Rekon LK because it cuts the stages of reconciliation activities that previously had to be carried out from the lowest work unit level to the level of the Ministry of Institutions.

The performance of the E-Rekon LK application at the beginning of its application could be said to be unsatisfactory. The server limitations provided at the outset of the application had a lot of effect on the performance of this application. At the beginning of the application the system was often down due to loading data at the same time. This is because the time of reconciliation is determined by the date of implementation. For performance in 2017 KPPN Jakarta II provided information that the performance of E-Rekon LK was better compared to the initial implementation of the system which still often encountered obstacles when accessing large and concurrent data from all work units of E-Rekon LK application users.

Each LK E-Rekon Users have different characteristics and authority according to the user's designation. It was also explained that currently, the user of the E-Rekon LK application is still a multiple session, making it possible to log in to the application at several locations and at the same time. all units related to the preparation of financial statements get two users with authority as KPA and operators. At the regional level as well as at the Echelon I level up to the Ministry of Institutions, the authority granted is the authority as a consolidator for the work units underneath. In addition, users are also given to other units such as supervisors and auditors, including units in the central office with different authorities. Users for external auditors, for example, the BPK is given after the user request is in accordance with what they want. The user is given according to his authority and is limited to the time at which the BPK starts and ends the audit process.

Another criterion that can be identified from the reliability of this E-Rekon Application is flexibility. The flexibility of an information system shows that the information system applied is of good quality. The flexibility according to Mardi (2014, 71-74) is the ability of information systems to make changes in relation to meeting user needs. Users will feel more satisfied using an information system if the system is flexible in meeting user needs.

### ***Information Quality***

Measurement using information quality here means determining the success of the E-Rekon LK application in terms of output or information generated by the E-Rekon LK application. In accordance with the business process, the two main functions of the E-Rekon LK application are to carry out reconciliation and also produce elements in the preparation of financial statements. In relation to reconciliation, the result of this reconciliation is the Minutes of Reconciliation. If the reconciliation is not the same, an excel file will appear that contains



information on different transactions between SAI and SiAP data. The information available in the form of Excel can be easily understood because it only displays the data that are different. Differences have been accommodated in the excel file output of the E-Rekon LK application.

In general, the E-Rekon LK application has produced quality information in financial statements that are more relevant and reliable. The data generated by the E-Rekon LK application has high data accuracy. High data accuracy is caused by the existence of a single database that maintains data integrity from the work units to the level of the Ministries/Institutions. KPPN Jakarta II explained that with the application of E-Rekon LK, the financial report data, both the financial statements of the work units and the financial statements of the BUN Authority in the regions became more accurate. In addition, the transaction in the confirmation which has been the main problem in the budget realization report can also be resolved.

The information generated through the E-Rekon LK application can be presented more quickly because of the elimination of processes that were previously done manually. With the existence of a single database, the data produced is more consistent and also more valid because the integrity of the data is maintained. While the reports produced by both the BAR and the format of the financial statements produced have been adjusted to the existing regulations, namely Regulation of the Minister of Finance number 104 of 2017 for the format of Minutes of Reconciliation, and PMK-222/PMK.05/2016 Concerning Guidelines for Preparation of Ministry of Financial Statements State/Institution for financial report format.

In line with the criteria presented above, Abdul Kadir (2002, 35) explained that quality information meets accurate, timely and relevant criteria. Regarding data accuracy, the information generated by the E-Rekon LK Application has been freed from misleading errors. The information must be accurate because in the processing of information it is possible for a lot of noise that can change or damage the information.

The quality of information can also be seen through the purpose of the information system itself, which is to produce information that is used by management in decision making. information generated by the E-Rekon LK application, especially financial statements, is one of the important information used by management in making decisions related to the financial management of work units. One user stated that the decision making that could be done was more for monthly and annual decision making. For short-term decision making, the E-Rekon LK application cannot accommodate because the input made in this application is done monthly. So there is a time lag where financial transactions that have occurred have not been covered in the information generated by the E-Rekon LK application. Unlike the SPAN data that can be accessed by users using the SPAN Online Monitoring application which shows the budget position and realization that are always up to date.

The information generated by the LK E-Rekon Application is still imperfect. According to the statement from the Accounting Verification Section of KPPN Jakarta II, several transactions have not been posted in real-time which causes the quality of reconciliation and financial reports produced to be less relevant because of differences in recording at SAI and SiAP. Upon the transaction return of spending and correction of SPM, it can only be entered into the E-Rekon LK database in the following month after reconciliation. The automatic reconciliation process will detect differences due to differences in data where the SiAP data is not up to date.

The next problem is the difference in data related to reconciliation regarding the revised DIPA. The DIPA revision date and the DIPA revision posting date in the LK E-Rekon database are still different. So that every revision of the reconciled DIPA can be ascertained there are differences related to posts made to the E-Rekon LK database.

### ***Service Quality***

Quality of service can be assessed using a variety of approaches. The approach used in the first point is technical support and follow-up services to system users. Technical support can be in the form of tools that are intentionally provided by application developers in accommodating all complaints or enter related problems that occur in an application. Related to these facilities, in the initial dashboard display the E-Rekon LK Application there was an email address notification that can be contacted when users experience problems using the application.

Based on research conducted by Andriani (2006), service quality can also be assessed from the assistance services and the existence of service guarantees from the information system owner. The problems experienced by the user immediately resolved by the owner of the information system. Based on the elements of the assessment, this research tries to dig up more information about it and the information is obtained that every problem that exists both from the implementation of reconciliation and the preparation of financial reports, by KPPN officers is always well assisted.

### ***Net Benefit***

The benefits of information can be seen again in the initial purpose of the application of this E-Rekon LK application. The initial purpose of the application of the E-Rekon LK application was to facilitate the process of external reconciliation and preparation of the Central Government Financial Statements, reduce the risk of discrepancies arising from the process of preparing financial statements that had been in stages from the work unit level to the Ministries/Institutions that had not used a single database, and cut down the process manual reconciliation that takes a long time and is less efficient.

The benefits obtained by each user can also vary depending on the perception of benefits that are expected by the user. In a similar study, Adriani (2016) analysed the benefits obtained by users of information systems by seeing whether the information system is able to improve the efficiency and effectiveness of the work done, reduce error rates, improve organizational performance and productivity and support the organization's vision and mission.

In the case of reducing the level of error for the work carried out, it will certainly be related to the reconciliation process and also the preparation of financial statements. In the process of reconciliation and compilation that is done manually the error that occurs is more to the risk of errors because there is no single database that causes the process of reconciliation and preparation of financial statements using different databases. With the application of E-Rekon LK, the error rate can be minimized with a single database that is applied both for reconciliation and financial statement preparation..

Furthermore, the benefits obtained can be linked to the achievement of organizational goals. The application developer himself said that the application of the E-Rekon LK application was in line with the organization's objectives in relation to financial reporting accountability. There are two main problems that can be solved with the E-Rekon LK application, namely the problem of transactions in confirmation and SAL. The completion of the two main problems that will automatically increase the accountability of financial statements that have been the goals of the organization both the Directorate General of the Treasury and the Ministry of Finance as representatives of the government in compiling accountability in the management of state finances. With the two main problems being resolved, a fair opinion without exception from the Supreme Audit Board can be obtained for the first time since LKPP was made in 2004. Likewise, with the benefits obtained by the work unit related to achieving goals, all APBN user work units have goals in management good finance.

### ***Human***

In human variables, the research component will be assessed from two dimensions, namely user satisfaction, and system use. User satisfaction is shown in the response and feedback given by the system user after using the E-Rekon LK application. While the system use dimension measures the user's attitude towards the E-Rekon LK application and the user's readiness in applying it.

### ***User Satisfaction***

Satisfaction is the response and feedback raised by the user after using the information system. Satisfaction obtained by users is of course the satisfaction of everything that has been explained on the dimensions that were previously good from the dimensions of the organization, the

quality of the system, the quality of information, the benefits they receive, and the quality of services provided.

In relation to ease of use as explained earlier that the user is satisfied with the convenience provided by the E-Rekon LK Application in terms of appearance and menus in the E-Rekon LK application. The application developer states that the menus in the E-Rekon LK application have been made as simple as possible for user convenience. Muhammad Heru Akhmadi also stated that the menu in the application should not be an issue when there is already a testing process, one of which is in UAT. According to an interview conducted, it revealed that the appearance of the E-Rekon LK application is simple and easy for users to understand the menus.

Then regarding the ease of carrying out the reconciliation described earlier also becomes an important point when answering what questions make users feel satisfied with the application of this E-Rekon LK application. In addition, satisfaction was also expressed in terms of the availability of accurate financial statement data. With the application of E-Rekon LK, this accurate report data is more for data for the preparation of top-level financial statements because the accuracy of the data here is related to data integrity maintained from the lowest level.

The perception of user satisfaction with the E-Rekon LK application is not the same. But in broad outline, it can be concluded that the users of the work units and KPPN themselves are satisfied with all the dimensions previously discussed with various notes and expectations that still cannot be met by the E-Rekon LK application currently being applied.

### ***System Use***

On the dimensions of the use of the system as part of the human variable, the success of the information system can be seen in terms of acceptance of the applied information system. Open user attitude in implementing a new information system can affect the success of the E-Rekon LK application. In addition to user attitudes, user expectations as well as user readiness also determine the successful implementation of the E-Rekon LK application.

Resistance to the transition of an old system to a new system exists because of comfort that is disrupted by the implementation of the new system. The impact of disturbed comfort will certainly bring up resistance. Resistance will disappear when the owner of a business process is able to explain the purpose of implementing the new system. That is where change management must function properly by involving users in the development, implementation and improvement process of the applied system.

The application of the new application apparently did not cause resistance when viewed from the perspective of KPPN users. That is because users find it easier to reconcile with the satker compared to reconciliation using SPAN, which must be carried out on a computer and SPAN network. In addition, reconciliation carried out manually must process each reconciliation item in turn so that it is less effective and efficient.

User resistance to the reconciliation by using the E-Rekon LK application is in the form of concerns that the application will not run simultaneously with the previous application. Substitution of applications is a concern for users. However, they felt helped by the mitigation carried out by the development team by providing technical guidance on reconciliation that was published before the E-Rekon LK application was used. Then other users also stated that reasonable concerns occur because of the initial use of the application, especially if it turns out the performance of this application is different from the user's expectations.

One important factor in this system is the readiness of users in implementing an information system. The application developer, the Directorate of SITP did not conduct End User Training both to users at KPPN and at work units. Though training for End Users is an important series in the implementation of E-Rekon LK to ensure users understand and know how to use the application.

## **Conclusions and Suggestions**

### ***Conclusions***

The application of the E-Rekon LK Application system, in general, can be said to be successful although there are still weaknesses in each component. In detail, the evaluation of the E-Rekon LK application carried out using the components of the HOT-Fit method can be explained as follows:

1. In the Organization Structure component, there is high leadership commitment and also organizational support in terms of adequate human resources and funding sources that shows good aspects of leadership and organizational support. However, infrastructure support is still inadequate given the fact that the infrastructure needed in the development and application of the E-Rekon LK application is still less than ideal.
2. In the Organization Environment component, the aspects of inter-organizational relations and external communication are still not going well because there is still a different understanding between work units and KPPN on some reset BAR policies, namely whether or not a wet signature is needed and also about the open-closed period.
3. In the System Quality component, several indicators used in the success of the system quality have shown good results both in terms of ease of use of the application, creation of

time efficiency, and aspects of flexibility where the application of the E-Rekon LK is constantly being developed to accommodate user-oriented changes application. In the reliability of the system, there is still found several weaknesses, like, in terms of security where the user is still a multiple session. In addition, the system is still often down, which causes business processes both reconciliation and preparation of financial statements to be disrupted.

4. The Information Quality component looks at the success of the E-Rekon LK application in terms of output or information generated. The output in the form of a reconciliation report is easily understood because of the detailed information. While the quality of information produced in this case the financial statements become more reliable, relevant, fast, and accurate. However, there are still weaknesses in the form of data that is not posted in real-time in the E-Rekon database for return transactions, corrections on Payment Orders, and DIPA Revisions.
5. In the Service Quality component, technical support and service follow-up has been done to users of the E-Rekon LK application. Assistance and problem-solving services have also been accommodated by creating a message delivery menu in the E-Rekon LK application to convey problems and other matters. Service support provided by KPPN officers in the matter of processing reconciliation agreements is still often too late.
6. The User Satisfaction component describes satisfaction with everything that has been explained in the previous dimensions of the organizational dimension, the quality of the system, the quality of information, the benefits they receive, and the quality of services provided. In general, application users are satisfied with the E-Rekon LK Application that is currently being implemented.
7. In the System Use component, the resistance shown by users is relatively low because it can be overcome by the ease and quality of a good information system. In addition, the application of the E-Rekon LK application has been able to answer the users' initial expectations for the application.
8. Benefit Component, the benefits obtained by applying the E-Rekon LK application in broad outline can be seen from the achievements of each of the other components. In addition, the benefits of applying the E-Rekon LK application are able to answer the initial purpose of the implementation of the application. Another benefit received by users is the effectiveness and efficiency in carrying out the reconciliation process and the preparation of financial statements. With the application of E-Rekon LK, the level of errors made in the process of preparing financial statements can also be minimized.

### ***Suggestions***

The suggestions and recommendations that can be given to related parties based on the results of this study are as follows:

1. The Directorate of Treasury Information and Transformation System as the Echelon I unit of the Directorate General of the Treasury who has a business process related to application development to immediately propose infrastructure procurement to complete the application development facilities. In addition, additional server capacity for the E-Rekon LK application system also needs to be proposed to address system problems that are still often down
2. Directorate of Information Systems and Treasury Transformation to further develop applications by following the policies and standards of the information system development cycle within the Ministry of Finance.
3. The Directorate of Accounting and Financial Reporting as the unit that owns the business processes related to the reconciliation process and the preparation of financial reports to provide clear information to all users of the E-Rekon LK application so that it does not cause a multiple interpretations of the policy in resetting the Reconciliation Minutes. The APK Directorate can also coordinate with Directorate of SITP to add information menus so that policies issued by business process owners can be accessed by all users easily.
4. To ensure the successful application of an information system developed, Directorate of SITP is recommended to conduct End User Training so that users understand how to use the information system.
5. To coordinate with the Directorate of Accounting and Financial Reporting related to the posting rule to overcome data that is not posted in real-time in the E-Rekon database for return transactions, corrections on Payment Orders, and DIPA Revisions.
6. To increase the number of users and reconciliation officers in the KPPN to accelerate the process of validation and reconciliation approval, which is often too late.

### **Limitations**

If the research is carried out again on the same research subject at different time periods it may be possible to obtain different results due to the limited time of the study and the development of the E-Rekon LK application which is carried out continuously.



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