International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Evaluation Of The Implementation Of An Accounting Information System In The Financial Management Of The Jambi Malay Batik Conservation Programme

Andri Pramana[1], Liona Efrina S.[2], Vera Amalia[3]

[1,2,3]Universitas Adiwangsa, Jambi, Indonesia

Abstract

The Accounting Information System plays a crucial role in financial management, making a significant contribution to effective and efficient financial management. The implementation of an accounting information system becomes highly relevant and strategic in assisting the government and the public to manage finances more efficiently and effectively. This study aims to identify the components and implementation of SIA standards in financial reporting regulations, as well as to apply SIA standards within the Batik Melayu arts preservation program at the Culture and Tourism Office of Jambi Province. This research employs a descriptive research type with a qualitative approach. The research sample is selected using the purposive sampling technique, comprising a total of 23 informants. Data collection techniques used in this study include interviews, observation, and documentation. The results reveal that the components of the financial accounting information system within the Batik Melayu arts preservation program at the Culture and Tourism Office of Jambi Province such as equipment, human resources, procedures, and communication networks are already adequate and capable. The implementation of SIA standards in regulations governing the Batik Melayu arts preservation program at the Culture and Tourism Office of Jambi Province demonstrates that the accounting information system has complied with government regulations, including government accounting standards, financial reporting regulations, regional financial management standards, technical guidelines for activity implementation, budget preparation regulations, and valid reporting periods as required by the government. The quality of financial reports applying SIA standards to the Batik Melayu arts preservation program at the Culture and Tourism Office of Jambi Province is already relatively more accurate, timely, and easy to verify, possessing a clear audit trail.

Keywords: Implementation of Information Systems, Accounting, Financial Management.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

INTRODUCTION

Accounting information systems can be useful to help departments within an institution, including the state, in cooperating effectively, accounting information systems are one of the important tools that must be owned. (Rahmawati, 2016). A good accounting information system is expected to ensure that the process of distributing funds is carried out properly and avoids errors or misappropriations. The function of an accounting information system for an organization is to collect and store various kinds of data regarding the activities and transactions of the company and then the data is processed into information that can be used by the management in making a necessary decision.

Accounting Information Systems play an important role in financial management and have a significant contribution to economic growth and job creation. Good and proper financial management is the key to success in competing in an increasingly competitive market In this context, the application of accounting information systems is very relevant and strategic to help the government and the community in managing their finances more efficiently and effectively.

One of the work programs related to the management of State finances carried out by the Jambi Provincial Government is the Jambi Malay Batik Art Preservation program managed by the Jambi Provincial Culture and Tourism Office, where the budget for this program is sourced from the State Revenue and Expenditure Budget (APBN) allocated by the central government and managed by the local government. The art of Jambi Malay batik supported by the Jambi Provincial government is an effort to preserve culture and develop the creative economy through Batik villages and batik training based on local wisdom. This program focuses on traditional Jambi written batik and stamps with motifs inspired by the nature and culture of Jambi Malay such as flora and fauna (Saraswati, 2020).

The role of the accounting information system in the program to preserve the Malay Batik art in Jambi is very much needed, the support of a good accounting information system will run well. Techniques in accounting information systems usually use *Flowcharts* (flowcharts). This *flowchart* shows the flow of data and the stages of operation from one part to another consisting of several procedures in a system.

The problem found at the beginning of the researcher in the field is that the accounting information system contained in the Jambi Provincial Culture and Tourism Office that in carrying out the processing of funds for the Malay batik art program is still not carried out accountably and effectively, this can be seen from the fact that not all financial statements use the same and systematic financial management method. Procedures for cash expenditure and presentation of financial statements in the form of budget realization reports, cash flow statements, and balance sheets using the MS application. Excel and financial data should be managed more systematically and save

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

more time, but because cash receipt recording still applies a cash receipt recording procedure with a book where recording, changes, and search of aid recipient data is done manually and has not used the MS application. Excel so that financial management is not systematic as a whole, only some financial data is reported using MS. Excel.

The impact of financial management is less systematic because some use MS. Excel and there are some that are recorded manually overall resulting in the process of creating financial statements to take a long time. Less systematic financial management also results in less valid data accuracy, where financial data is recorded manually and that uses MS. Excel has differences in terms of time, workmanship and also risk. One of these risks is the difference between data recorded manually and data analyzed using MS. Excel, because data recorded manually is very prone to errors. In addition, it causes inequality in terms of accounting data management.

Furthermore, the problem of resource quality that has not been maximized in presenting a transparent financial accounting information system, this can be seen from the limitations of human resources in presenting financial statements that are still manual and only a few financial reports are presented systematically using the MS application. Excel, so that financial management reports on the Jambi Malay batik program cannot be accessed by the public.

The gap or inconsistency between existing theories and conditions in the field, where government agencies that implement accounting information systems should have strong control in implementing programs so that accounting information systems must be able to accommodate the recording of cultural heritage assets, fund reporting and fiscal transparency. In addition, the importance of implementing an accounting information system in arts preservation programs because it provides transparency, accountability and efficiency in fund management in the field of arts preservation programs. Through the implementation of an accounting information system, the budget will be computerized, managers can ensure that each budget can be used on target.

Referring to the *Research gap* in the results of previous research, namely the journal Laode Adan & Wahidin, (2024), that accounting information systems play a role in improving the quality of financial reporting, especially in the main components of SIA, such as data accuracy, system reliability, process speed, and ease of access to information, proven to have a positive impact on aspects of financial reporting which include relevance, reliability, timeliness, and convenience is understood. This finding is inversely proportional to the phenomenon in the field that the quality of resources has not been maximized in presenting financial accounting information systems, causing limitations in presenting financial statements that are still manual and only a few financial reports are presented systematically using the Microsoft Excel application, so that

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

financial management reports cannot be accessed by the public so that financial reports have not shown relevance. reliable, timely, and easy to understand by users.

METHOD

This research uses a qualitative approach using a case study approach, this is because case study research is to analyze social phenomena or units, such as groups, individuals, organizations, institutions or society in detail in order to obtain detailed information on the events to be researched. This type of research is descriptive qualitative research, which is research that describes the characteristics of a certain society or group, research that describes the use of community resources, research that estimates the proportion of people who have certain opinions, attitudes, or opinions (Iskandar, 2014).

The research was conducted at the office of the Jambi Provincial Culture and Tourism Office which is located at Jl. Jendral Basuki Rachmat, No.01 Pal Lima Village, Kota Baru District, Jambi Provincial Culture and Tourism Office. The data in this study consists of primary data and secondary data. The data sources in this study are primary data sources, namely employees of the Jambi Provincial Culture and Tourism Office, managers or administrators of arts programs, government officials/funders and beneficiaries/art actors. Meanwhile, secondary data sources are in the form of financial statements, planning documents and related regulations.

The informants of this research were obtained using *the purposive sampling* technique, namely individuals or groups that were deliberately selected by the researcher based on certain characteristics, characteristics or special criteria (Sugiono, 2017). The subjects in this study are Officials/Employees, Financial Managers and SPJ Audit Officers at the Jambi Provincial Culture and Tourism Office, art actors and batik studio managers.

The research instruments used included structured interviews, observations, and documentation. Interviews and onbservation were used to obtain data related to the application of the accounting information system in the Malay Batik arts program at the Jambi Provincial Culture and Tourism Office, while documentation was used to collect written evidence such as financial statement and accountability documents. The interview instrument is systematically compiled so that the data obtained is consistent and standardized. The validity of the data is maintained through triangulation techniques by comparing the results of interviews, observations and documentation, and clarifying directly to the informant if there is a data discrepancy.

Data collection techniques are carried out directly at the research site through structured interview stages, direct observation and document collection. All the data obtained were then classified according to the analysis used. Data collection procedures

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

are carried out systematically to ensure the completeness, accuracy, and consistency of the data used in the analysis.

Data analysis was carried out using qualitative descriptive analysis techniques. Descriptive analysis is used to analyze the collection of narrative data and documents, then compare the facts in the field with regulations and present a complete picture of budget governance both in terms of the application of the Accounting Information System in the Malay Batik art program at the Jambi Provincial Culture and Tourism Office.

RESULT AND DISCUSSION

1. Components of the Financial Accounting Information System (SIAK) (Devices, Human Resources, Procedures, Communication Networks) in the Malay Batik Arts Preservation Program at the Jambi Provincial Culture and Tourism Office

The use of information technology in financial management is very helpful in improving operational efficiency, because with the existence of information technology to reduce and increase existing inventory, it can be recorded properly and automatically the data on the amount of remaining inventory will be *updated* properly.

a. Device Components

The implementation of an accounting information system helps to avoid loss or theft and ensures that the financial information provided is accurate and valid. To implement an accounting information system in financial management, optimal components such as device components, human resources, procedures, and communication networks are needed.

The researcher's interview with one of the employees at the Jambi Provincial Culture and Tourism Office is as follows:

> *"The condition of the components of the implementation of the accounting information system is indeed in adequate condition, one of which is the component in the form of the device used is quite good because there are computers, laptops, printers, internet networks that are quite stable, and regional financial management applications, the existence of this device greatly affects the use of the accounting information system in managing finances".*

The application of accounting information systems in financial management plays an important role in improving efficiency and accuracy in public financial monitoring. Active user involvement in the system development process is also the key to successful implementation, a good information system must consider *user experience* and user capabilities. The researchers' interviews with the research informants are as follows:

> *"The accounting information system at the Jambi Provincial Culture and Tourism Office consists of hardware, (hardware) that has quite sophisticated conditions,*

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

fast and large capacity. Software with easy-to-use and cloud-based conditions. In addition, there are four databases with very large and regular conditions, and include the ability of users who need skills that must understand technology."

Based on the results of interviews and observations, the researcher's analysis concluded that the condition of the accounting information system used for financial management of the Malay Batik art preservation program at the Jambi Provincial Culture and Tourism Office was generally adequate.

b. Human Resources Component

Human resources are human potential as the driving force of an organization in realizing its existence. The researcher's interview with the research informant as well as an employee of the Jambi Provincial Culture and Tourism Office provided the following information:

"The components used in the implementation of the information system for the Malay Batik arts preservation program at the Jambi City Culture and Tourism Office are not only in the form of tools, but there are also resources that operate these devices, the state of resources (employees) here as a whole already have the ability to use and operate accounting information systems, especially in financial management of arts programs".

Competent human resources must be associated with public financial management, but sometimes the problem is that personnel management is often not carried out both quantitatively and qualitatively as needed. This is as explained by one of the employees who provided the following information:

"Although the state of human resources at the Jambi Provincial Culture and Tourism Office is quite adequate as needed, the problem faced is that training and competency development are still needed on an ongoing basis so that employees are able to keep up with the latest technological and regulatory developments, because indeed this is a digital era that is growing rapidly, so human resources must be able to keep up with these developments".

Based on the results of interviews and researchers' observations, it can be concluded that most of the employees at the Jambi Provincial Culture and Tourism Office already have basic skills, abilities and knowledge in operating accounting information systems and regional financial applications.

c. Procedural Components

Good governance is one of the guidelines of the community that must be fulfilled. Regarding this, the researcher interviewed the research informant who provided the following information:

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

"The procedure for implementing the financial accounting information system in the batik art preservation program at the Jambi Provincial Culture and Tourism Office is carried out through a mechanism of planning, implementation, and accountability reporting that is structured based on the regional revenue and expenditure budget, this governance is directly supervised by the local government and audit institutions, so as to technically ensure the accountability of financial statements."

In this regard, one of the employees at the Jambi Provincial Culture and Tourism Office gave the following information:

The financial accounting information system in the Malay Batik Art Preservation Program implemented by the Jambi Provincial Culture and Tourism Office, refers to the planning and budgeting process of the arts preservation program, the implementation mechanism and the administration of the budget for the arts program starting from the recording activities, evidence, verification, and SPJ flow that are carried out to the form of reports and budget accountability for the arts preservation program."

The researcher's analysis concluded that the procedures carried out by the Jambi Provincial Culture and Tourism Office in the implementation of the information system for the Malay Batik arts preservation program started from program planning, budget preparation, implementation of activities, recording transactions, verifying documents, to the preparation of accountability reports. All stages are carried out in accordance with operational standards and regional financial management provisions.

d. Communication Network Components

Communication networks can be built through three organizational approaches, namely *centralized network, decentralized system* and *distributed* data *processing.* As a result of the researcher's interview with an employee at the Jambi Provincial Culture and Tourism Office, he provided information that:

"The communication network components at the Jambi Provincial Culture and Tourism Office used in the implementation of the financial accounting information system for the batik art program are quite good, this is because there are several computers and laptops that are connected to each other so as to form a communication network"

The researcher's observation is that the computer-based accounting information system at the Jambi Provincial Culture and Tourism Office consists of several laptops and computers, a number of hardware devices, and communication channels that connect these equipment so as to form a communication network.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

There are three organizational approaches that can be applied to communication networks. The researcher's interview with employees at the Jambi Provincial Culture and Tourism Office also obtained the following information:

"The communication network component at the Jambi Provincial Culture and Tourism Office is very important to connect all parts of financial data. This network ensures that the data sent quickly and accurately helps the government in making quick decisions, therefore the communication network here is very much trying to be maximized".

The researcher's analysis shows that the Jambi Provincial Culture and Tourism Office realizes the importance of securing and controlling information systems. The Jambi Provincial Culture and Tourism Office needs to hire special employees tasked with securing and controlling information systems. The components of the financial accounting information system such as devices, human resources, procedures, communication networks in the Malay Batik art preservation program at the Jambi Provincial Culture and Tourism Office are quite good and adequate, so that they have an impact on the efficiency of the implementation of the financial accounting information system in the arts program.

Based on the results of interviews, observations and documentation, the following analysis of the components of the Financial Accounting Information System in the Malay Batik art preservation program, can be seen in the table:

Table 1. Components of Financial Accounting Information System

Yes	Findings	Conditions	Constraints
1.	The components of the device are in adequate condition, but in the implementation of the accounting information system for the management of financial statements it is not entirely optimal	The condition of the hardware, (*hardware*), software condition is quite sophisticated, fast and large capacity so that the condition is quite good	There are still limitations The ability of users who need skills that must understand technology.
2	The state of human resources (employees) still needs continuous training and competency development in order to be able to keep up with the latest technological and regulatory developments	Not all employees are able to operate the device because they do not have the ability to use and operate an accounting information system	Personnel management problems are often not carried out as needed.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

3	Procedural components start from planning, budgeting, implementation of activities, recording transactions, verifying documents and preparing accountability reports	Components of the procedure Planning, preparation, implementation of activities, recording transactions, verification and accountability reports are quite well carried out	Implementation of procedures still faced with lack of system synchronization, resource limitations
4	The components of the communication network are quite good, this is because they are interconnected so that they form a communication network	The communication network component is good enough although there is still a signal gap	Signal gap issues, interference, input delays and connection dropouts.

2. Application of SIA Standards and Regulations in the Malay Batik Art Preservation Program at the Jambi Provincial Culture and Tourism Office

The standard of the government's accounting information system needs to be carried out so that the financial statements produced are easy to read and understand. According to Government Regulation 71 of 2010 concerning Government Accounting Standards, information in government financial statements is said to be of high quality if the information meets the criteria in government accounting, namely relevant, reliable, understandable and comparable.

The researcher's interview with the employee is as follows:

"The financial accounting information system standards applied by the Jambi Provincial Culture and Tourism Office in managing finances in the batik art program follow Government regulation no. 71 of 2010 concerning Government Accounting Standards, where in its application it must be relevant, reliable, understandable and comparable, this applies to all activity and financial reports".

The standards used by the government in compiling financial statements prepared by the government accounting standards committee include the use of financial accounting information systems. Furthermore, the accounting information system standards at the Jambi Provincial Culture and Tourism Office in financial management refer to regional financial management standards, this is explained as follows:

"The implementation of financial management based on accounting information system standards that refer to regional financial management standards follows

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

the main guidelines underlying the standard, namely referring to the main guidelines, referring to the management regulations and referring to the scope of the report, this refers to the first rule that becomes a guideline is the government accounting standard (SAP)".

Accounting information system standards in government agencies must refer to regional financial management standards. The first rule that becomes a guideline is the government accounting standard (SAP). In addition, it also refers to technical instructions for the implementation of activities with reporting that apply to government agencies.

"Accounting information system standards refer to the technical rules for the implementation of activities in government agencies, this is done through technical guidelines where more detailed derivative rules are prepared to suit the work environment. In addition, through an application system where financial reporting uses an integrated system such as an integrated application system".

The researcher observed that the implementation of an accounting information system with an accrual-based accounting policy requires a good standard operating procedure so that it can achieve the target expected by the government. One of the applications of accrual-based accounting policies is to reduce human error. Hatta et al., (2021) stated that information systems can minimize human error in the recording and calculation process, so that the data produced is more accurate. Interviewing the researcher with one of the informants, he said:

"The importance of applying accounting information system standards refers to technical guidelines because it is a standard rule, technical guidelines are also operational guidelines, in technical guidelines it is also required that the recording of financial statements must be accrual-based, in addition to that technical instructions also require compliance where all activities are mandatory in accordance with the State financial law, this is one of the goals is to reduce the level of human error in compiling reports Finance."

The importance of applying accounting information system standards refers to technical instructions because it is to avoid problems that often occur. In addition, in determining the standards of financial accounting information systems, it must also refer to the rules related to budget preparation:

"The standard accounting information system refers to rules related to budget preparation, because the accounting process cannot be separated from budget planning, this preparation rules refer to the law. No. 17 of 2003 which regulates State finance and Law no.1 of 2004 which regulates the State treasury, so this regulation must be applied at the Jambi Provincial Culture and Tourism Office in

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

implementing an accounting information system, especially in the financial management of the Jambi batik art program."

The researcher obtained information about the implementation of the government accounting information system standards must refer to the reporting that applies to the agency, following the explanation of one of the employees at the Jambi Provincial Culture and Tourism Office, he said:

"The standard of the government accounting information system must also refer to the reporting that applies to the agency, the main reference is the government accounting standard stipulated in government regulation no. 71 of 2010 with points; The legal basis whose main principle must be used is SAP, the financial statements must be accrual-based and the type of report produced must include budget realization reports, balance sheets, cash flow statements, and notes on financial statements.

Based on the results of interviews and observations and referring to the theory of Romney and Steinbart, the accounting Information System implemented by the Jambi Provincial Culture and Tourism Office, has met the indicators or cirri of the accounting information system described by Romney and Steinbart (Romney & Steinbarth, 2015) which is relevant, accurate, timely and complete. With the implementation of an accounting information system that is quite effective, it is very helpful and facilitates the preparation of financial statements because it systematically prepares financial reports neatly or structured. Likewise, the implementation of the quality of financial statements in accordance with Government Regulation Number 71 of 2010 with relevant, reliable, comparable and understandable indicators. Through these indicators, the quality of financial statements is very important in decision-making.

The implementation of the application of government accounting information system standards in the financial reporting of the Jambi Batik art preservation program is relevant to the report that is a reference in decision-making and policy planning and is prepared in a timely and complete manner based on applicable regulations. The implementation of the Accounting Information System has referred to government regulations, government accounting standards. In addition, financial management refers to regional financial management standards, technical instructions for the implementation of activities, and rules related to budget preparation and reporting that apply to government agencies.

The application of SIA standards and regulations in the Malay Batik art preservation program at the Jambi Provincial Culture and Tourism Office can be concluded in the table as follows:

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Table 2. Accounting and Regulation Information System Standards

Yes	Findings	Conditions	Constraints
1.	Accounting information system standards in Government Regulation no. 71 of 2010 concerning Government Accounting Standards:	Implementing Government Regulation No. 71 of 2010 with reference to financial statements must be relevant, reliable, understandable and comparable.	There are still a shortage of accountant employees, limited in number, so the need for managing finances is still not optimal
2	Implement government accounting standards (SAP) including budget realization reports, balance sheets, cash flow statements, and records of financial statements	Implement government accounting standards (SAP) and technical instructions for the implementation of activities with reporting that applies to government agencies.	Staff's understanding of the application of financial statements with accruals is not evenly distributed.

3. Quality of Financial Statements by Applying SIA Standards to the Malay Batik Art Preservation Program at the Jambi Provincial Culture and Tourism Office

The use of accounting information system technology can increase the speed, accuracy, and integration of data. Digital-based accounting information systems support public sector financial governance. The researcher's interview with one of the employees is as follows:

"In my opinion, the state of the quality of financial statements by applying SIA standards to the Malay Batik arts preservation program implemented by the Jambi Provincial Culture and Tourism Office is quite accurate, information is faster to access, and financial information is also easy to access and trace because indeed the data managed is stored systematically in the information system and Real-time system".

Effective management of financial statements can improve operational efficiency, companies can monitor and manage inventory in real-time (Tarigan & Raharjo, 2021), thus optimizing fluctuating customer demands. The quality of local government financial statements is assessed annually by the Financial Audit Agency (BPK) as the government auditor. The researcher's interview with the employee is as follows:

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

"The quality of financial statements managed using the accounting information system at the Jambi Provincial Culture and Tourism Office must indeed achieve accurate quality targets, where all figures, records, and transactions written must be in accordance with real evidence and there must be no errors or manipulations."

The quality of accounting information presented in the form of financial statements can be used in decision-making, so the accounting department is required to be able to produce relevant, accurate and timely information. The researcher's interview with one of the employees is as follows:

"Financial quality can be said to be good if presented quickly or on time, the form of financial statements such as profit and loss data, cash must be completed immediately after a period ends. Financial statements that are managed quickly must ensure that information remains relevant so that the government can make informed and correct decisions."

Referring to the results of the interview above, and based on the theory that the quality of the financial statements can be said to be good, the information presented in the financial statements can be understood, and meets the needs of the user in decision-making, free from misleading understandings, material errors and reliable, so that the financial statements can be compared with previous periods (Ihsanti, 2014) The observation of the researcher found that the quality of the financial statements Financial reports at the Jambi Provincial Culture and Tourism Office by implementing an accounting information system have met the characteristics of being timely (*Timely*) in the accounting information system. The research interview follows the statement of one of the employees at the Jambi Provincial Culture and Tourism Office:

"One form of quality of financial statements at the Jambi Provincial Culture and Tourism Office can be said to be good, one of the requirements is that the financial statements presented must be easy to trace or traceable, meaning that every number in the report must have supporting evidence, so that the evidence must be traceable backwards to the other or forward to the final record, financial statements can be traced or accessed through http://dpad.jambiprov.go.id link".

The results of the above findings are relevant to the results of Kurniawan's research, (2023), where he explained that one of the factors supporting the quality of financial statements is the accounting information system, where financial statements are produced from a process based on good inputs, good processes and good outputs. These three aspects must be integrated and sustainable as the foundation of a good financial reporting system. An accounting information system is a component or subsystem of an organization that has responsibility for the preparation of financial information to assist companies/agencies in making decisions.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

The correct quality of financial statements by implementing an accounting information system usually all information will be easy to track, this is because with the implementation of a financial accounting system, making government financial reports of quality, especially the existence of competent human resources in terms of financial management and must really understand the Regional SAK carried out by agencies in the preparation of financial statements.

Based on observations, the researcher can synthesize that the quality of financial statements presented using the accounting information system by the Jambi Provincial Culture and Tourism Office is quite good because it has presented financial information that is easy to trace, easy to trace. The quality of reports in financial management using the accounting information system at the Jambi Provincial Culture and Tourism Office shows that the results of the spatial reports produced are relatively more accurate, fast, and easy to trace because the data is stored systematically in the information system.

The quality of financial statements by applying SIA standards to the Malay Batik art preservation program at the Jambi Provincial Culture and Tourism Office can be summarized in the following table:

Table 3. Quality of financial statements by applying SIA standards

No	Findings	Conditions	Constraints
1.	The quality of financial statements is quite accurate because it is accompanied by various supporting documents, records, transaction evidence, and so on	Financial statements are on record, and transactions written must be in accordance with real evidence and there are no errors or manipulations.	The financial report of the Malay Batik arts preservation program has not been fully presented in detail
2.	The quality of the financial statements presented can be accessed and searched	The report has supporting evidence, so it can be traced to the source and can be searched or accessed via http://dpad.jambiprov.go.id link".	The financial statements presented in http://dpad.jambiprov.go.id are less detailed and detailed
3.	Financial statements are stored systematically in an	The form of financial statements has a profit and loss, cash is managed	The financial quality is still not timely presented in the year-end period.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

	information system and *in real-time*	quite quickly and is used to ensure that financial information remains relevant	

CONCLUSION

This study shows that the components of the financial accounting information system, namely devices, human resources, procedures, communication networks, are quite good and adequate. The application of SIA standards and regulations in the Malay Batik art preservation program at the Jambi Provincial Culture and Tourism Office has referred to government regulations, government accounting standards, regional financial management regulations and can be accounted for. The quality of Financial Statements by applying SIA standards is relatively more accurate, fast or timely (*Timely*) and easy to trace.

The conclusion in this study is that the implementation of the accounting information system has been supported by devices, human resources, procedures and communication networks. However, the simultaneous use of manual note-taking, Microsoft Excel, and financial applications indicates that the system is not yet fully integrated. Regulatory compliance has been formally understood, but it still requires strengthening documentation evidence, data reconciliation, standardization of procedures, user competence, and access control.

These findings have important implications both theoretically and practically. Theoretically, the results of the research strengthen the concept of an accounting information system that the Accounting Information System (SIA) is a system that can accumulate and store, process information in finance, finances of an institution can be monitored and decisions related to sustainability can be taken as a whole. Practically, the implementation of an accounting information system provides a more rational basis for financial managers because the implementation of a good and correct accounting information system allows the management of financial data to be carried out in a more systematic, transparent, and accountable manner. This is important to support managerial decision-making and public accountability, especially in the environment of public sector organizations, including government financial statements.

The scientific contribution of this research is to provide information that the application of accounting information systems can maximize data accuracy, system reliability, process speed, and ease of access to information because it has a positive impact on aspects of financial reporting which include relevance, reliability, timeliness, and ease of understanding.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

However, this research still has limitations that open up opportunities for further research. The next study is suggested to examine the relationship between the application of Accounting Information Systems to business income in more depth using descriptive analysis. In addition, further research can expand the research object on various types of objects, not only centered on government institutions, for example in culinary businesses, self-employed with different regions, and integrate other objects such as business income, business continuity to obtain a more comprehensive understanding.

SUGGESTION

1. The components of the financial accounting information system in the Malay Batik arts preservation program at the Jambi Provincial Culture and Tourism Office, where the components of the accounting information system such as devices, human resources, procedures, and communication networks at the Jambi Provincial Culture and Tourism Office are quite good and adequate, so that it has an impact on the efficiency of the implementation of financial accounting information systems in art programs.
2. The application of SIA standards and regulations in the Malay Batik art preservation program at the Jambi Provincial Culture and Tourism Office where the application of accounting information systems has referred to government regulations, government accounting standards, and regional financial management regulations. Any transactions and use of the budget must be supported by valid and accountable documents. In addition, financial management refers to regional financial management standards, technical instructions for the implementation of activities, and rules related to budget preparation and reporting that apply to government agencies.
3. The quality of Financial Statements by applying SIA standards to the Malay Batik art preservation program at the Jambi Provincial Culture and Tourism Office is relatively more accurate because all transaction records are in accordance with evidence and not manipulated. The quality of the financial statements is also fast or on time (*Timely*) so that it is easier and faster to complete the treasurer's work. Financial statements are also easy to trace because they have a clear audit trail, so it is easy to track transaction history to physical evidence.

REFERENCES

Abdurahman, (2021), Sistem Informasi Akuntansi: Esensi dan Aplikasi, Yogyakarta: Andi
Ahmad Susanto, (2019), *Sistem Informasi Akuntansi,* Bandung: Lingga Jaya

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Arief Sugiono Edy Untung, *Panduang Praktis Dasar Analisis Laporan Keuangan: Pengetahuan Dasar bagi Mahasiswa dan Praktisi Perbankan,* Jakarta: Raja Grafindo Persada, 2021

Atika Jauharia Hatta, dkk, (2025), Implementasi Sistem Informasi Akuntansi Persediaan Pada Ukm Batik Di Klaten: Sebuah Studi Kasus. Sekolah Tinggi Ilmu Ekonomi YKPN Universitas Teknologi Digital Indonesia. Jurnal Akuntansi Dewantara (JAD) Vol. 9 NO. 01.

Bambang Wahyudiono, (2014), *Mudah Membaca Laporan Keuangan,* Jakarta: Raih Asa Sukses

Cenik Ardana, (2016), *Sistem Informasi Akuntansi,* Jakarta: Mitra Wacana Media

Dian Rahmawati, (2016), *Sistem Informasi Akuntansi,* Badan Pengawas Keuangan Republik Indonesia, Jakarta: Insan madani

Gusherinsya,dan Samukri, *Pengaruh Penerapan Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan, Jurnal Akuntansi,*Vol.9, No.1, April 2020

Hans Kartikahadi, dkk, (2016), *Akutansi Keuangan Berdasarkan SAK berbasis IFRS Buku 1,* Jakarta: Salemba Empat

Hutapean, (2014), *Konsep Sistem Informasi Akuntansi,* Yogyakarta: Deepublish

Ladjamudin, (2018), *Analisis dan Desain Sistem Informasi Akuntansi,* Yogyakarta: Graha Ilmu

Lailatur Rohmah, Noor Shodiq Askandar, *Pengaruh Pemahaman Standar Akuntansi Pemerintah, Pemanfaatan Sistem Informasi Akuntansi Keuangan Daerah dan Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kota Malang*", *Jurnal E-Jra,* Vol. 09, No. 05, Agustus 2020.

Liona Efrina, S. dkk., (2024), *Penerapan Teori RBV dalam Mengukur Keberhasilan Strategi Bisnis Keunggulan Kompetitif UMKM di Era Ketidakpastian.* EJeset: Electronic Jurnal of Educatioan, Sosial Economics and Technology, Vol.5.No. 2.

Mutia Fadhillah, (2024), Perancangan Sistem Informasi Akuntansi pada Batik Tulis Salingka Tabek Menggunakan Bahasa Pemrograman Vb.Net 2017 dan database Mysql

Mutia Fadhillah, (2024), Perancangan Sistem Informasi Akuntansi pada Batik Tulis Salingka Tabek Menggunakan Bahasa Pemrograman Vb.Net 2017 dan database Mysql

Mulyadi, (2020), *Sistem Informasi Akuntansi pada Pengelolaan Keuangan,* Jakarta: Salemba Empat

Oktafianto, (2019), *Analisis dan Perancangan Sistem Informasi Akuntansi,* Yogyakarta: Andi

Renaldy Lukiman, *Pengaruh Penerapan Sistem Informasi Akuntansi, Pemanfaatan Sistem Informasi, Efektivitas Penggunaan Sistem Informasi Akuntansi,*

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Kepercayaan Atas Teknologi Sistem Informasi Akuntansi, dan Teknologi Informasi Terhadap Kierja Individu Karyawan, Ultima Accounting, Vol. 8, No. 2, Desember 2022

Ribka Armanda, *Analisis Faktor Penerimaan dan Penggunaan Teknologi dalam Sistem Informasi Akuntansi dengan Pendekatan Tam*", *jurnal Ilmu & Riset Akuntansi,* Vol. 4, No. 3, Tahun 2020

Sri Hartoko, dkk, (2025), *(Penguatan Sistem Akuntansi dan Produk Marketable UKM Batik Manggar Blora).* Jurnal IPTEK Bagi Masyarakat, Vol. 5, No. 2, (2025), 235-253 e-ISSN: 2807-7253 Doi: https://doi.org/10.55537

Supriyati, (2016), *Akuntansi Keuangan Dasar*, Bandung: LABKAT PRESS KA FTIK UNIKOM

Tuti Herwati, *Pengaruh Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan, jurnal study dan accounting research,* Vol XI, No.1, 2022

Wiratna Sujarweni, (2019), *Manajemen Keuangan: Teori, Aplikasi dan Hasil Penelitian,* Yogyakarta: Pustaka Baru Press

Yuli Susanto, (2018), Cara Mudah Merancang Sistem Informasi Akuntansi Otomatis, Yogyakarta: UPP STIM YKPN

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.