

**EMPLOYEE'S INFORMATION SECURITY AWARENESS (ISA)
TOWARDS GOVERNMENT INFORMATION SYSTEM IN
MINISTRY OF SOCIAL AFFAIRS INDONESIA**



INTERNSHIP REPORT

Written by:

Rafif Aldo Nugroho (18312203)

**DEPARTMENT OF ACCOUNTING
INTERNATIONAL PROGRAM
FACULTY OF BUSINESS AND ECONOMICS
UNIVERSITAS ISLAM INDONESIA
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**EMPLOYEE'S INFORMATION SECURITY AWARENESS (ISA) TOWARDS
GOVERNMENT INFORMATION SYSTEM IN MINISTRY OF SOCIAL
AFFAIRS INDONESIA**

INTERNSHIP REPORT


Presented as the Partial Fulfillment of the
Requirements To Obtain the Bachelor Degree at the
Faculty of Business and Economics Universitas Islam
Indonesia

Written by:

Rafif Aldo Nugroho (18312203)

Has been proven and declared acceptable by Thesis
Content Advisor and Language Advisor on April, 1 2021

Thesis Content Advisor,


Fitriati Almila, S.E., M.Com

Language Advisor,


Cithra Orisinilandari, S.S.,M.A.

DECLARATION OF AUTHENTICITY

Herein I declare the originality of the internship report; I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, ideas or expression without acknowledgment. All quotations are cited and listed in the references of the internship report.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, March 31st, 2022



Rafif Aldo Nugroho



YUDICIUM INTERNSHIP REPORT

Bismillahirrahmanirrahim,

In Even Semester 2021/2022, Tuesday, 24 May 2022, the Accounting Study Program of the Faculty of Business and Economics UII has held a Final Project/Thesis Report Examination written by:

Name : RAFIF ALDO NUGROHO
Student Number : 18312203
Thesis Title : Employee's Information Security Awareness (ISA) towards
Government Information System in Ministry of Social Affairs Indonesia
Content Advisor : Fitriati Akmila, SE., M.Com.

Based on the results of the Final Project Examination Committee, the Final Project (Thesis) is stated:

Pass

Grade : A

Reference : Adequate to be published in the library

Board of Examiners:

Signature

Team Leader : Fitriati Akmila, SE., M.Com.

Member : Rifqi Muhammad, SE., SH., M.Sc., Ph.D., SAS.

Yogyakarta, 27 May 2022

Head of Undergraduate Program in Accounting,



Mahmudi, Dr., SE., M.Si., Ak., CMA
NIK. 023120104

**EMPLOYEE'S INFORMATION SECURITY AWARENESS (ISA)
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OF SOCIAL AFFAIRS INDONESIA**

A BACHELOR DEGREE INTERNSHIP REPORT

By:

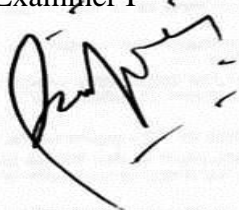
RAFIF ALDO NUGROHO

Student Number: 18312203

Defended before the Board of Examiners
on May 24, 2022 and Declared Acceptable

Board of Examiners

Examiner I



Rifqi Muhammad, SE., SH., M.Sc., Ph.D., SAS.

May 24, 2022

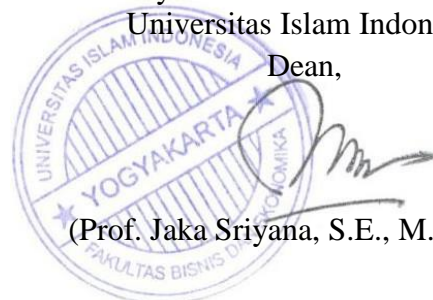
Examiner II



Fitriati Akmila, SE., M.Com.

May 24, 2022

Yogyakarta, May 24, 2022
International Program
Faculty of Business and Economics
Universitas Islam Indonesia
Dean,



(Prof. Jaka Sriyana, S.E., M.Si., Ph.D.)

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Rafif Aldo Nugroho

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ABSTRACT

This study aims to describe how the implementation of government information system and the employee's Information Security Awareness (ISA) in the Ministry of Social Affairs Indonesia. This study uses qualitative methods with secondary data that are obtained personally and institutionally from the Ministry of Social Affairs Indonesia.

The respondents of this study are the employees in the Ministry of Social Affairs Indonesia. The respondents are classified as a manager and three staff in the Directorate General of Low Income Management. Direct interview and direct observation were the method used to get the research data and documents needed. Data analysis were carried out by data reduction, data model, as well as drawing and verifying conclusions.

The results of this study reveal that there are three applications of the implementation of government information system in Ministry of Social Affairs Indonesia they are, Inventory Application, SIMAK-BMN Application, and SAIBA Application. This study also showed that the employees of Ministry of Social Affairs Indonesia have high performance of Information Security Awareness (ISA).

Keywords: Government Information System, Information Security Awareness (ISA), and Ministry of Social Affairs Indonesia.

ABSTRAK

Penelitian ini bertujuan untuk menjelaskan bagaimana penerapan sistem informasi pemerintahan di Kementerian Sosial RI dan bagaimana kesadaran pegawai terhadap keamanan informasi di dalam Kementerian Sosial RI. Penelitian ini menggunakan metode kualitatif dengan data sekunder yang diperoleh secara pribadi maupun secara institusi dari Kementerian Sosial RI.

Narasumber dalam penelitian ini adalah pegawai Kementerian Sosial RI. Narasumber dapat diklasifikasikan sebagai seorang pimpinan dan tiga orang pegawai di dalam Direktorat Jenderal Penanganan Fakir dan Miskin (Dirjen PFM). Interview dan observasi secara langsung adalah metode yang digunakan untuk mendapatkan data dan dokumen yang dibutuhkan dalam penelitian ini. Analisis data dilakukan dengan reduksi data, penyajian data, dan penarikan/verifikasi kesimpulan.

Hasil dari penelitian ini menunjukkan bahwa terdapat tiga aplikasi yang menjadi bagian dalam penerapan sistem informasi pemerintahan di Kementerian Sosial RI yaitu, Aplikasi Persediaan, Aplikasi SIMAK-BMN, dan Aplikasi SAIBA. Penelitian ini juga membuktikan bahwa pegawai Kementerian Sosial RI mempunyai kesadaran yang tinggi terhadap keamanan informasi di dalam Kementerian Sosial RI.

Kata kunci: Sistem Informasi Pemerintahan, Information Security Awareness (ISA), dan Kementerian Sosial RI.

CHAPTER I INTRODUCTION

1.1 Background

Ministry of Social Affairs Indonesia is one of ministries that exists in Indonesia. Ministry of Social Affairs Indonesia is ranked as the fourth largest budget of all ministries in Indonesia. Directorate General of Low Income Management Ministry of Social Affairs Indonesia is one of eight work units in the Ministry of Social Affairs Indonesia. There are two Directorate Generals in Ministry of Social Affairs Indonesia who responsible for distributing social assistance, they are Directorate General of Low Income Management Ministry of Social Affairs and Directorate General of Social Protection and Family Social Security.

Social assistance that is distributed by Directorate General of Low Income Management are in form of cash social assistance (BST) and nine basic needs. The budget of the social assistance for the Directorate General of Low Income Management in 2021 is Rp73,229,791,800,000.00 (DIPA-Direktorat Jenderal Penanganan Fakir Miskin).

According to the Regulation of Minister of Social Affairs Number 20 Year 2015 about the organization and work procedures of the Ministry of Social Affairs, there are four units of control accounting of budget users (Unit Akuntansi Kuasa Pengguna Anggaran - UAKPA) in Directorate General of Low Income Management, namely: 1) Directorate of Low Income Management Urban; 2) Directorate of Low Income Management Rural; 3) Directorate of Low Income

Management Coast, Small Islands, and Border between Countries; 4) Secretary of Directorate General of Low Income Management. However, the researcher only focuses on Secretary of Directorate General of Low Income Management as the research object because it is the place where the researcher currently having an internship.

Based on the Regulation of Minister of Finance Number 215/PMK.05/2016 about amendments to the Regulation of Minister of Finance Number 213/PMK.05/2013 concerning accounting system and financial reporting system in the level of central government, it considers that: (a) in case of implementation of accounting system in form of accrual basis mandated in Article 36 paragraph 1 of Law Number 17 Year 2003 concerning State Finance and Article 70 paragraph 2 of Law Number 1 Year 2004 concerning the State Treasury, the Minister of Finance has stipulated Regulation of the Minister of Finance Number 213/PMK.05/2013 concerning the accounting system and financial reporting system in the level of central government; (b) in order to improve the mechanism of the accounting system and financial reporting system in the level of central government, it needs to change some provisions in the Regulation of the Minister of Finance Number 213/PMK.05/2013 concerning the accounting system and financial reporting system in the level of central government; and (3) based on the consideration explained in the letter (a) and (b), Minister of Finance needs to change the Regulation Number 213/PMK.05/2013 to the Regulation Number 215/PMK.05/2016. Therefore, it can be stated that this regulation is amended because it implied the importance of the government

information system in the level of central government.

Moreover, due to the huge amount of money which must be distributed by Directorate General of Low Income Management, good information system is necessary in order to manage it. Government information system is a framework for coordinating resources as a tool for transforming inputs in form of data that have economic value becomes an output in form of financial information that is used to carry out organization activity and provide report for the interested parties. At the Directorate General of Low Income Management, the government information system used is the system from the Ministry of Finance.

Financial statements are products from the government information system used in an institution. Financial statements are financial information of a company in certain period. There are four types of financial statements, they are income statement, statement of changes in equity, balance sheet, and cash flow. Financial statements are used to provide information of company's financial position, company's financial performance, as well as changes of company's financial position. This information may be used by the stakeholders for decision making. Financial statements made by the central government have their own uniqueness compared to the financial statements made by private sector. It is because public sector institutions are not intended to gain profit. Nevertheless, it is more for public services and fulfillment of citizen needs.

Ministry of Social Affairs has budget implementation list (DIPA), when it needs to be disbursed, letter of payment order (SPP) and letter of order to pay (SPM) must be proposed to the State Treasury Service Office (KPPN). After that,

KPPN will issue fund disbursement order (SP2D). The SP2D will be recorded in PERSEDIAAN application and SAIBA application if there is any supplies expenditure. However, if there is any capital expenditure, the SP2D will be recorded in SIMAK-BMN application and SAIBA application. In short, at the end of the month, all of the users of the application will do internal reconciliation in order to match the data from the PERSEDIAAN, SIMAK-BMN, and SAIBA application before uploading them to the e-rekon application in order to make financial statements.

Additionally, Information security policies is crucial for all of the systems used in Ministry Social Affairs Indonesia due to the increasing number of cybercrime in all parts of the world these days. In fact, according to the Pearlson & Saunders (2013), security attacks have become more sophisticated, obeying security measures to deflect those attacks places greater cognitive demands on users. For example, they may need a different password for every account and these passwords must often be longer easier to remember because they must have special characters.

On the other hand, Information Security Awareness (ISA) has a significant impact on information security behaviors and security policy compliance among employees. The term of ISA refers to a state how users in an organization ideally committed to their security mission. The role of ISA is to ensure that all employees within an entity are well-informed about the security policies, laws, and regulations regarding securing the information. That is why even though the information security policies are good, it will be nothing without the employee's

ISA.

The implementation of government information system is crucial especially in government area due to its function to control and regulate all of the financial activity of the institution. The form of accountability for government administration as a public sector institution is to report the financial information. Therefore, in accordance with the policies set by the government, implementation of accounting information system in all of the government institutions is expected to be carried out efficiently.

Furthermore, good implementation of government information system will lead to the increasing of the efficiency level in processing data becomes information. The success of government information system also can be judged by several aspects as follows: aspect of report variation, time, data security, relevance, physical comfort, thoroughness, and information technology. However, data security is the main concern of this study because some studies on ISA in public administration found that more than 50% of the institutions did not train or educate their employees in information security (Scholl, 2018). There are three previous researchers that discussed the topic of information security awareness. Firstly, the result of a research conducted by Wahyudiwan et al (2017) described that there were several programs which must be conducted by an organization to improve the employee's awareness of information security in the future even though they already have awareness on information security these days. Secondly, a research conducted by Wiley et al (2019) revealed that modification of security culture is important for an organization because positive cultural changes that

improve ISA may result in improvements in overall organizational culture. Lastly, a research conducted by Kusumawati (2018) showed that the measurement of ISA at government agency is at 65% which means that the organization must make some improvements and evaluation in several areas in order to become a sustainable forum for increasing ISA.

Shortly, based on the results from previous studies, it shows that the employee's awareness of information security is important. The difference between this research and previous research is that it lies on the object of the study. Additionally, the research about employee's Information Security Awareness (ISA) in the Ministry of Social Affairs Indonesia has not been conducted before. Therefore, according to the explanation above, the researcher intends to submit an internship report entitled "**Employee's Security Awareness towards Government Information System in Ministry of Social Affairs Indonesia**".

1.2 Research Problems

Based on the background above, the problem formulated is:

- 1) How is the implementation of Government Information System at the Ministry of Social Affairs Indonesia?
- 2) How is the employee's Information Security Awareness (ISA) at the Ministry of Social Affairs Indonesia?

1.3 Research Objectives

Based on the research background and research problem, the aim of this research is to:

- 1) Describe the implementation of Government Information System at the Ministry of Social Affairs Indonesia.
- 2) Describe the employee's information security awareness at the Ministry of Social Affairs Indonesia.

1.4 Scope of Research

Due to the confidentiality of the data, this study has limited access of secondary data obtained from organizations and documents from national organizations. The data for this study come from the Ministry of Social Affairs Indonesia and other related organizations.

1.5 Research Contributions

The benefits or uses of this research are as follows:

- 1) For government, this research is expected to become a reference and consideration regarding the employee's ISA applied in the government sector. Moreover, it may give benefit for the government in the future.
- 2) For academicians and researchers, this research is expected to be a reference in developing their research about ISA in government area.

CHAPTER II

THEORETICAL FRAMEWORK AND LITERATURE REVIEW

2.1 Accounting Information System

Accounting information system is defined as a tool that integrated in the field along with information system and technology in an organization (Lim, 2013).

Accounting information system is a system used by management of an organization to create information needed by the management and interested parties that will be used as the basis for deciding what the company need to do in future with providing and processing data becomes information that relevant, reliable, and understandable (Romney & Steinbart, 2018).

Accounting information system is an organization information subsystem that collect information from many entity subsystem as well as communicate it to the processing subsystem of organization information (Dandago & Rufai, 2014).

Accounting information system is a system that collects, record, store, and also process data into useful information in the form of financial statements to assist the company in the decision-making process (Romney & Steinbart, 2018).

In short, accounting information system is a component in an organization that manage relevant financial information to help users make decision. An accounting information system must be reliable. Therefore, there are five basic principles that must be fulfilled. The five basic principles are the following:

- 1) Security

Only interested parties who can access the system.

2) Secrecy

Sensitive information must be protected from illegal disclosure.

3) Privacy

Collected personal information are used, disclosed and carried out privately and precisely.

4) Processing Integrity

Data are processed accurately, completely and timely

5) Availability

The system is always available in order to fulfill operational duty under the contract.

2.2 Information Security

Security can be defined as the degree of protection against criminal activity, danger, and loss. Information security refers to all of the processes and policies designed to protect an organization's information and information systems (IS) from unauthorized access, use, disclosure, disruption, and destruction. It can be seen that information and IS can be compromised by deliberate criminal actions and by anything that can impair the proper functioning of an organization IS (Rainer Jr et al., 2015).

In order to protect the organization information assets, organization also implement information security controls, or defense mechanism. These controls are designed to protect all of the components of an IS including data, software, hardware, and networks. Therefore, information security is crucial in order to prevent any threats in an organization.

2.3 Information Security Policies (ISP)

Information systems have become vital asset in majority of organizations due to its function to guard the assets information of an organization (Van Niekerk & Von Solms, 2010). Hence, ISP is crucial in regulating worker security behavior to prevent misuse of information systems because the majority of information security breaches are caused by employees who violate information security policies.

An information security policy is a text that results from policy practice in order to regulate operational practices with embedded information security actions (Karlsson et al., 2017). In order to regulate employees, ISPs are a set of formalized procedures, guidelines, roles and responsibilities to which employees are required to adhere to safeguard and use properly the information and technology resources of their organizations (Lowry & Moody, 2015).

2.4 Information Security Awareness (ISA)

Information security awareness is the way how the users in a firm act towards the ISP applied in the firm itself. Moreover, Information Security Awareness (ISA) is a long-standing challenge due to the technology innovations that make it harder for users to stay up to date related new IS threats (Baskerville et al., 2014). On the other hand, structured ISA programs are used by organizations to educate the employees about IS risks and how to behave to comply with the ISP (Johnson, 2006). Figure 2.1 in the followings are the examples of structured ISA programs:

Figure 2.1

ISA programs structure based on several literature

Categories	Short Description	References
Structure of ISA programs		
Media richness in ISA interventions	Refers to the utilization of diverse media material such as text or multimedia material, and the structure of the emergence of these materials. The richest medium is human telling the user about the IS issues	(Abawajy, 2014; Shaw et al., 2009)
Customizing ISA interventions	Refers to customization of single components of an ISA program. Customization may apply to content, design and communication as well as to ISA interventions itself. It is recommended to be distinguish between cultures and countries.	(Karjalainen et al., 2013; Tsohou et al., 2015)
Implementation of an iterative control and improvement process	Refers to strategically planning and executing ISA programs by applying a staged and cyclic management process to ensure continuous quality improvements, such as PDCA (Plan, Do, Check, Act).	(Disterer, 2013; Singh et al., 2013; Wilson & Hash, 2003)

However, there are only three components used based on Kruger & Kearney (2005) to recognize and measure how is the employee's ISA, which are: 1) Knowledge (what is known); 2) Attitude (what is perceived); and 3) Behavior (what is done).

ISA measurement also involves individual psychology which is actualized as knowledge, attitude, and behavior. They represent how an individual acquires favorable or unfavorable manner to a particular object. In this study, they are actualized as variables Knowledge, Attitude, and Behavior model. This model is also strongly related with three dimensions of awareness. Knowledge can be defined as what does a person know, attitude can be defined as how persons feel about the topic and behavior is about what do they do (Hansch & Benenson, 2014).

2.5 Government Information System (GIS)

Government information system is a system used by government that can be classified into three categories, they are: (i) operational systems, (ii) management information systems, and (iii) decision-making support systems (United Nations, 1995).

The systems that support humans at the operational level are known as operational systems. They are transaction-based, cyclically processed, batch-oriented, and typically operate in real time. In other words, the transactions are aggregated and processed on a regular basis. The files created from those transactions represent the accumulation phase and are designed for processing efficiency rather than information generation. Operational systems are created function by function or functional collection by functional collection, and each system supported function is traditionally known as an application. Typical operational systems in government are statistical data processing systems in public sectors, accounting systems, payment processing systems, revenue systems,

customs systems, and other similar systems.

Management information systems are broader-based and more horizontal in nature, and they typically arise from the ministry's operational files. There are applications within the management information systems, but they are reportive rather than processing in nature. Existing data are sorted and structured to provide the control, coordination, and planning functions with views of the business. The examples of management information systems in a government are inferred as financial management information systems, civil registration systems, motor vehicle registration systems, passport management systems, patents management information systems, land management information systems, police information systems, judicial information systems, information systems for national defense and security, and information systems for various public sectors.

Decision-making support systems are retrospective in nature, focusing on the past, and projective in character, predicting future trends based on past experiences. Data in decision support systems are more statistically driven and less exact. That is, they are more likely to consider the whole situation than specific incidents. National, sectoral, and urban/regional planning information systems, natural resources information systems, laws and regulations information systems, scientific and technological information systems, social and economic information systems, demography information systems, manpower information systems, executive information systems, and other decision support systems are examples of government decision support systems (United Nations, 1995).

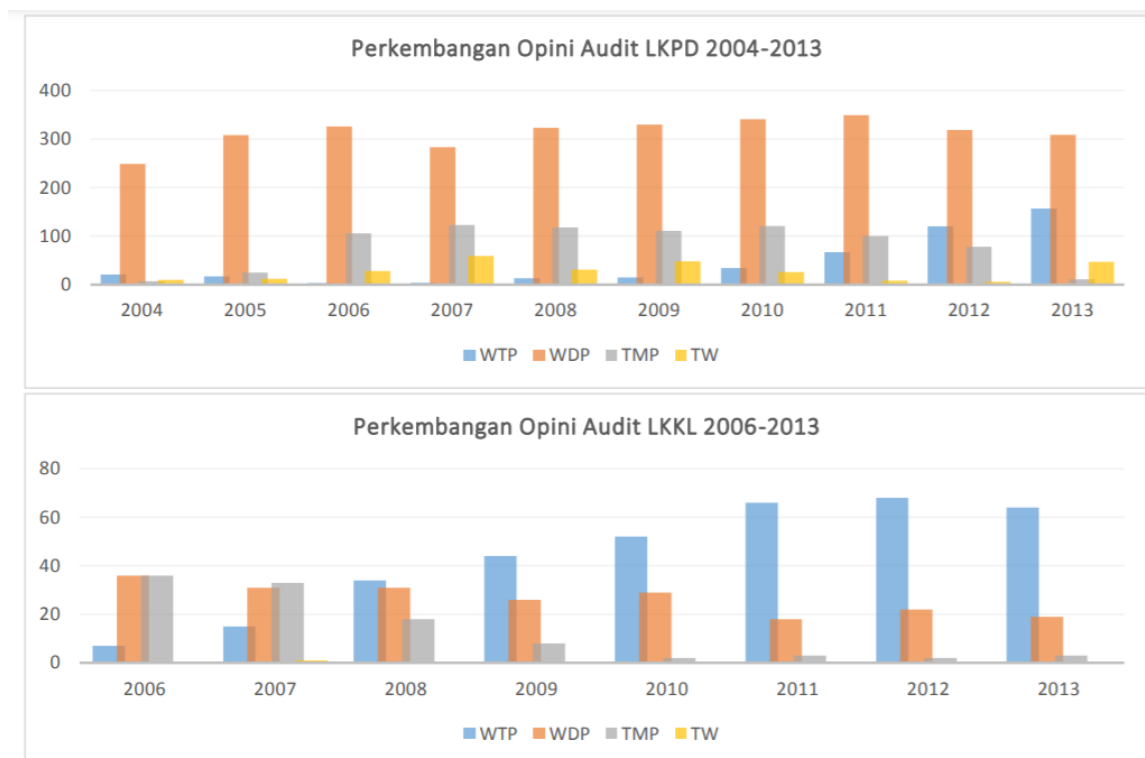
2.6 Government Accounting System (*Sistem Akuntansi Pemerintah - SAP*)

Based on the Regulation of Minister of Finance Number 238/PMK.05/2011 article 1 about the general book of government accounting system, Government Accounting System is set of systematic procedures, administrators, tools and elements in order to create the function of accounting from the process of analyzing transaction to the financial reporting process in government institution.

In 2005, government developed the cash basis government accounting system into the accrual basis government accounting system in order to create central government financial statements which was in accordance with the government accounting standard. However, since 2005, it took almost ten years for the local government to achieve unqualified (WTP) opinion from Audit Board of Indonesia (BPK). It happened due to the rapid changes of financial statement making process and also the lack of human resources. Therefore, regarding with this issue, BPK recommended the all of the local government in Indonesia to make the regulation about accrual basis government accounting system (Biro Analisa Anggaran dan Pelaksanaan APBN DPR RI, 2015).

Figure 2.2

Comparison of BPK opinion between LKPD and LKKL



Source: (Biro Analisa Anggaran dan Pelaksanaan APBN DPR RI, 2015).

Figure 2.2 shows the comparison between Audit Board of Indonesia (BPK) opinion got by the Ministries Financial Statements (LKKL) and Local Government Financial Statements (LKPD) in the range of ten years. Based on the graph above, it can be concluded that all of the ministries in Indonesia are more adaptive with the change of government accounting system because the unqualified (WTP) opinion is the most opinion acquired by some ministries in 2008. In short, it can be stated that central government only need three years to adapt with the new government accounting system whereas local governments

need more.

2.7 Implementation of Central Government Accounting System (*Sistem Akuntansi Pemerintah Pusat – SAPP*)

SAPP is a series of procedures, both manual and computerized, starting from data collection, recording, summarizing, to reporting on the financial position and financial operations of the central government (Hasanah & Fauzi, 2017).

Implementation of the Central Government Accounting System (SAPP) is for units in central government organization, of which finances are managed directly by the central government institutions, such as the highest state institutions (MPR), high state institutions (DPR, DPA, MA), and ministry or non-ministry institutions. On the other hand, SAPP is not applied for local governments, BUMN/BUMD, state banks, and government financial institutions (Hasanah & Fauzi, 2017).

The objectives of SAPP are: 1) Safeguarding asset; 2) Giving relevant information; 3) Giving reliability information; and 4) Providing feedback and predictability on financial information. Moreover, to achieve these objectives, SAPP has the following characteristics:

1) Accounting Base

SAPP uses cash basis for budget realization report (LRA) and accrual basis for statement of financial position.

2) Pair Book keeping System

Double entry system is based on the basic accounting equation.

3) Integrated and Computerized System

SAPP consists of subsystems which are related to each other and unity as inseparable systems.

4) Decentralized Accounting Implementation

In its implementation, accounting activities and reporting activities are carried out step-by-step by the accounting units.

5) Standard Estimation Chart

SAPP uses standard estimation determined by the Minister of Finance that is applicable for budgeting purposes as well as accounting purposes.

2.8 Legal Basis of the Implementation of SAPP

There are four laws which become the legal basis of the implementation of SAPP, they are Law Number 17 Year 2003 concerning state finance, Law Number 1 Year 2004 concerning the state treasury, Law Number 36 Year 2004 about revenue and expenditure budget for fiscal year 2005, and Presidential Decree No. 72 Year 2004 about guidelines for the implementation of the state revenue and expenditure budget.

2.9 Scope of Government Accounting System

Government accounting system are divided into two main systems that have a reciprocal relationship of data or accounting information, namely (Mahsun et al., 2007):

1) Central Government Accounting System (SiAP) is done by the Ministry of

Finance especially Directorate General of Treasury Affairs. Subsystems of Central Government Accounting System consist of:

a. General Accounting System (SAU)

This system generates Budget Realization Report (LRA) and SAU statement of financial position.

b. State General Cash Accounting System (SAKUN)

This system generates cash flow statement and State General Cash (KUN) statement of financial position.

- 2) At the regional level, both systems above are done by the regional office of Directorate General of Treasury Affairs (*Ditjen Perbendaharaan*) and all of the State Treasury Service Office (KPPN) as the authorize general treasurer of the state (*Kuasa BUN*).

Institution Accounting System (SAI) is done by the ministry or institution. Subsystems of SAI consist of:

a. Finance Accounting System (SAK)

This system generates institution financial statement.

b. State Property Accounting System (SABMN)

This system generates state property (BMN) financial statement.

2.10 Institution Accounting System (*Sistem Akuntansi Instansi – SAI*)

SAI is a series of manual procedures or computerized procedures, starting from data collection, recording, summarizing, to reporting on the financial

position and financial operations of the central ministry or (Mahsun et al., 2007). Every ministry or institution must use SAI in order to create financial statement including financing transactions and calculations. In purpose to use SAI, finance accounting unit are created, and it consists of:

- 1) Accounting Unit of Budget Users (*Unit Akuntansi Pengguna Anggaran - UAPA*)

UAPA is the institution accounting unit at the level of ministry (budget user) that is responsible for reconciliation of the reports, whether it is in form of finance or goods of UAPPA-E1 inside their work area.

- 2) Assistance Accounting Unit of Budget Users for Echelon 1 (*Unit Akuntansi Pembantu Pengguna Anggaran Eselon I - UAPPA-E1*)

UAPPA-E1 is the institution accounting unit that works on reconciliation of the reports, whether it is in form of finance or goods of UAPPA-W inside their work area.

- 3) Assistance Accounting Unit of Regional Budget Users (*Unit Akuntansi Pembantu Pengguna Anggaran Wilayah - UAPPA-W*)

UAPPA-W is the institution accounting unit that works on reconciliation of the reports, whether it is in form of finance or goods of UAKPA inside their work area.

- 4) Control Accounting Unit of Budget Users (*Unit Akuntansi Kuasa Pengguna Anggaran - UAKPA*)

UAKPA is the accounting and report unit at the level of work unit

(satker).

2.11 State Property Accounting System (*Sistem Akuntansi Barang Milik Negara - SABMN*)

SABMN is the subsystem of SAI which is a series of interconnected procedures to process source of document of the subsystem of SAIs in order to produce information for compiling BMN statement of financial position as well as other managerial reports in accordance with applicable subsystem (Mahsun et al., 2007).

Due to SABMN is the subsystem of SAI, in purpose to use SABMN, goods accounting unit are created, and it consists of:

- 1) Accounting Unit of Goods Users (*Unit Akuntansi Pengguna Barang - UAPB*)

UAPB is the BMN accounting unit at the level of ministry that does reconciliation of the BMN reports from the UAPPB-E1 that the minister/leader of the institution is the person in charge of the responsibility.

- 2) Assistance Accounting Unit of Goods Users for Echelon 1 (*Unit Akuntansi Pembantu Pengguna Barang Eselon 1 - UAPPB-E1*)

UAPPB-E1 is the BMN accounting unit at the level of echelon 1 that does reconciliation of the BMN reports from the UAPPB-W that the echelon 1 is in charge of the responsibility.

- 3) Assistance Accounting Unit of Regional Goods Users (*Unit Akuntansi*

Pembantu Pengguna Barang Wilayah - UAPPB-W)

UAPPB-W is the BMN accounting unit at the level of region that conducts reconciliation of the BMN reports from the UAKPB and that the head office of work unit is the one who is in charge of the responsibility.

- 4) Control Accounting Unit of Goods Users (*Unit Akuntansi Kuasa Pengguna Barang - UAKPB*)

UAKPB is the work unit (satker) who have authority to use BMN.

2.12 Previous Research

Previous researches about ISA have been conducted before, however, none of them discussed about the ISA in central government which place in Ministry of Social Affairs Indonesia. The details of three previous researchers are the following:

Firstly, Wahyudiwan et al (2017) explained that Ministry of Research, Technology, and Higher Education should develop improvement programs to improve employee's awareness in the future that focuses on Knowledge, Attitude, and Behavior (KAB) variables due to the more concern required to anticipate the degradation of ISA. Moreover, there are five programs that have been established to improve employee's ISA, they are:

- 1) MRTHE should also be involved in Indonesia National PKI by subscribing its employee to government certification authority for more reliable and standardization information security,

- 2) Developing more detailed policies on information security that are relevant to particular area requirements and evaluate them periodically,
- 3) Develop an employee awareness program on information security and monitor their compliance,
- 4) Perform socialization regarding roles and responsibilities on information security, especially to internal employee,
- 5) Perform annual ISA measurement for employee, due to the following factors: new employee every year, external trend about information technology, dynamics social-environment.

Secondly, Wiley et al (2019) viewed that there is a significant positive relationship between organizational culture, security culture, and ISA. As security culture increased, so did ISA. Essentially, individuals from organizations with a stronger security culture were more likely to have better ISA. In addition, it was also found that there is a more complex relationship which explained the interplay between organizational culture, security culture and ISA. It illustrates that security culture mediates the relationship between organisational culture and ISA. This means that while a relationship between organisational culture and ISA exists, it is strongly affected by security culture. This suggests that irrespective of an organization's overall culture, a strong security culture may be a better predictor of employee's ISA. Therefore, organisation-wide improvements in ISA may be best achieved by focusing on security culture, rather than organisational culture more broadly.

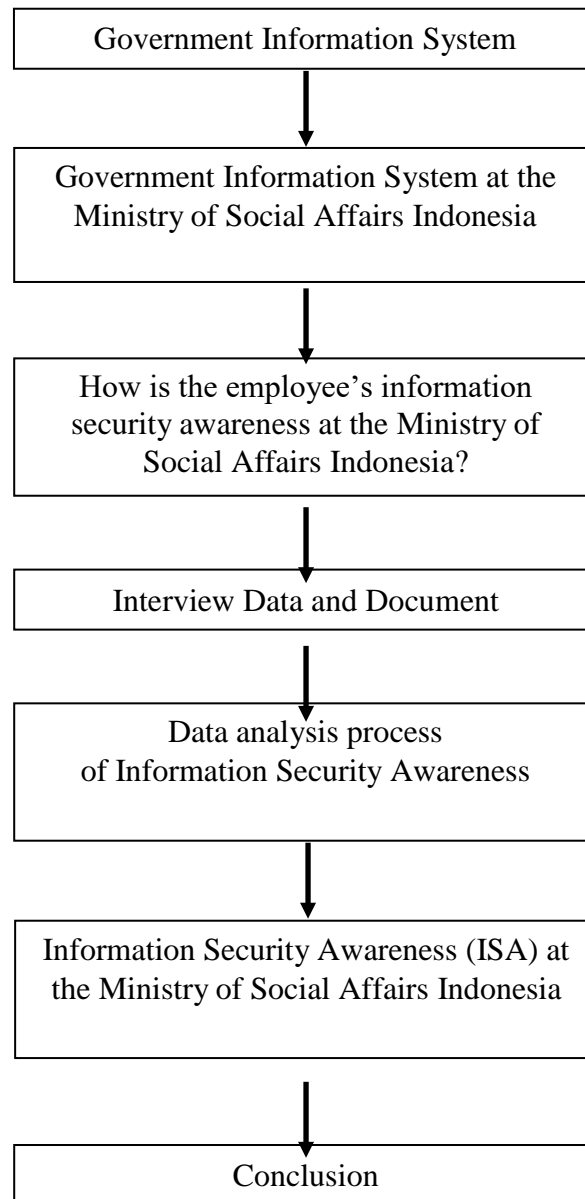
Lastly, Kusumawati (2018) in her article explained that the level of ISA at government agency is at 65% which means that the organization must make some improvements and evaluation in several areas in order to be able to become a sustainable forum for increasing ISA. It was found that even though they know about ISA, they do not know what they know. Therefore, there are some recommendations for enhancing ISA employee's including password management and protection, sensitive information handling, physical or office protection, using internet and email carefully, as well as incident response.

2.13 Research Model

This research is done in order to figure out how is the implementation of government information system at the Ministry of Social Affairs Indonesia as well as describe how is the employee's ISA at the Ministry of Social Affairs Indonesia using qualitative method with analyzing the results of the interview. Figure 2.3 below illustrates the research model of this research:

Figure 2.3

Figure of the Research Model



CHAPTER III METHODOLOGY

3.1 Research Method

The method used in this research is qualitative method because the researcher is willing to examine employee's ISA in substance of knowledge, attitude, and behavior (Myers, 2019). The qualitative method helps the researcher review and improve the existing system and processes over time (Hughes et al., 1992). The types of this approach are semi-structured and secondary data. The aim of semi-structured approach is to understand the knowledge, attitude, and behavior of employees in order to measure employee's ISA. On the other hand, secondary data is an approach that also collected whether institutionally or personally in order to describe the government accounting system applied in Ministry of Social Affairs Indonesia (Qadri, 2019). The secondary data which will be collected institutionally are empirical data which means the validity can be proved. In conclusion, this research uses descriptive approach which means a study done by describing the empirical data about the characteristics of the objects liked humans, organizations, products, or labels (Sekaran & Bougie, 2016). Moreover, from the interview, the researcher is willing to find out how the employee's ISA are at the Ministry of Social Affairs Indonesia.

Supporting data that come from the article are used to strengthen the analysis of the topic discussed. Therefore, data which come from the Ministry of Social Affairs can be analyzed in order to describe the employee's ISA towards the government information system at the Secretary of Directorate General of

Low Income Management Ministry of Social Affairs Indonesia.

3.2 Research Location

Location of this research will be done at the Ministry of Social Affairs Indonesia which is one of the ministries in Indonesia. Ministry of Social Affairs Indonesia is located at Jl. Salemba Raya No.28, RT.5/RW.6, Kenari, Kec. Senen, Kota Jakarta Pusat, Daerah Khusus Ibukota Jakarta.

3.3 Research Subject

The subject of this research is the accounting system of the Ministry of Social Affairs Indonesia. This system will be analyzed by the researcher supported by data obtained from direct interview of company employees and observation of the company. The researcher will describe how is the employee's ISA at the Ministry of Social Affairs Indonesia.

3.4 Research Instrument

The researcher obtained the data through the internet and written literature as well as through direct interview with company employees and observation of the Ministry of Social Affairs Indonesia. The data were limited since the accounting system of Ministry of Social Affairs Indonesia. provided only limited information.

3.5 Source of Data

This research uses source of data in form of interview, documents, and literature. The source of interview data obtained from the interview with the employee of Ministry of Social Affairs Indonesia. The documents used are from

the Ministry of Social Affairs. The source of literature used are from various kinds of literature which in accordance with the topic of this research.

3.6 Technique of Data Analysis

According to the Miles and Huberman at Emzir (2010), there are three kinds of activity in analyzing qualitative data. Those components in analyzing and presenting the findings of the research consist of:

1) Data Reduction

Data reduction refers to the process of selecting, focusing, simplifying, abstracting, and transforming raw data that occurs in written field notes. Data reduction is a form of analysis that sharpens, selects, focuses and organizes data in a way in which final conclusions can be drawn and verified.

2) Data Model

The data model is defined as an organized collection of information that describes the conclusions and justifications. The data model is designed to assemble information that is arranged in an accessible, practical form, so that researchers can see what is happening and help with the next stage of analysis.

3) Drawing and Verifying Conclusion

Emzir (2010) explained that verification of conclusions is a verified

process that has been carried out by researchers. The results of the study will depend on the attitude of the researcher being clear, maintaining honesty and suspicion.

3.7. Data Validation

Emzir (2010) describes that data validation refers to the problem of the data quality and the accuracy of the method used in this study. Credibility and Transferability are the methods used by the researcher in data validation.

1) Credibility

Criteria of the credibility involves the determination of qualitative research results is credible or trustworthy from the perspective of participants in the research (Emzir, 2010).

2) Transferability

Criteria of the transferability refer to the degree of which qualitative research results can be generalized or transferred to other contexts or settings. Transferability is a person's responsibility in generalizing (Emzir, 2010).

CHAPTER IV

RESEARCH FINDINGS AND ANALYSIS

4.1. Directorate General of Low Income Management (Direktorat Jenderal Penanganan Fakir dan Miskin Kementerian Sosial RI)

The Ministry of Social Affairs is a ministry that has the task of organizing and managing internal affairs within the government to assist the president in the administration of state government in social sector. Currently, the Ministry of Social Affairs is led by a Minister of Social Affairs, Tri Rismaharini, who has held the position since December 23, 2020.

In this ministry, there are four Directorates General that are supervised by the Minister of Social Affairs. The four following Directorates General are:

- 1) Directorate General of Social Security Protection
- 2) Directorate General of Social Rehabilitation
- 3) Directorate General of Social Empowerment
- 4) Directorate General of the Low Income Management

However, the researcher only had an opportunity to become an intern at the Directorate General of the Low Income Management. The Directorate General of the Low Income Management is led by a Director General (Dirjen) named Asep Sasa Purnama. He is assisted by a Secretary named Beni Sujanto in order to supervise three Low Income Management Director. First, there is a Director of Low Income Management area I named Said Mirza Pahlevi. Second, there is a Director of Low Income Management area II named I Wayan Wiryawan, and

third, there is a Director of Low Income Management area III named HM. Asnandar. The three Directors are responsible for each province area in Indonesia that has been determined by Minister of Social Affairs regulation number 22/HUK/2018 concerning the second amendment to the regulation of the Minister of Social Affairs number 20 Year 2015 about the organization and work procedure of the Ministry of Social Affairs.

According to the Minister of Social Affairs regulation number 20/HUK/2015, Directorate General of the Low Income Management has a task to organize the formulation and implementation of the policies for low income management in accordance to the provisions of legislation. Moreover, Directorate General of the Low Income Management has several functions, they are:

- 1) Formulation of policies in the field of handling the poor in rural, urban, coastal and small islands or underdeveloped areas and borders between countries;
- 2) Implementation of policies in the field of handling the poor in rural, urban, coastal and small islands or underdeveloped areas and borders between countries;
- 3) Preparation of the criteria for the poor and needy people;
- 4) Preparation of standards, norms, guidelines, criteria and procedures in the field of handling the poor in rural, urban, coastal and small islands or underdeveloped areas and borders between countries;
- 5) Providing technical guidelines and supervision in the field of handling the poor in rural, urban, coastal and small islands or underdeveloped areas and borders between countries;

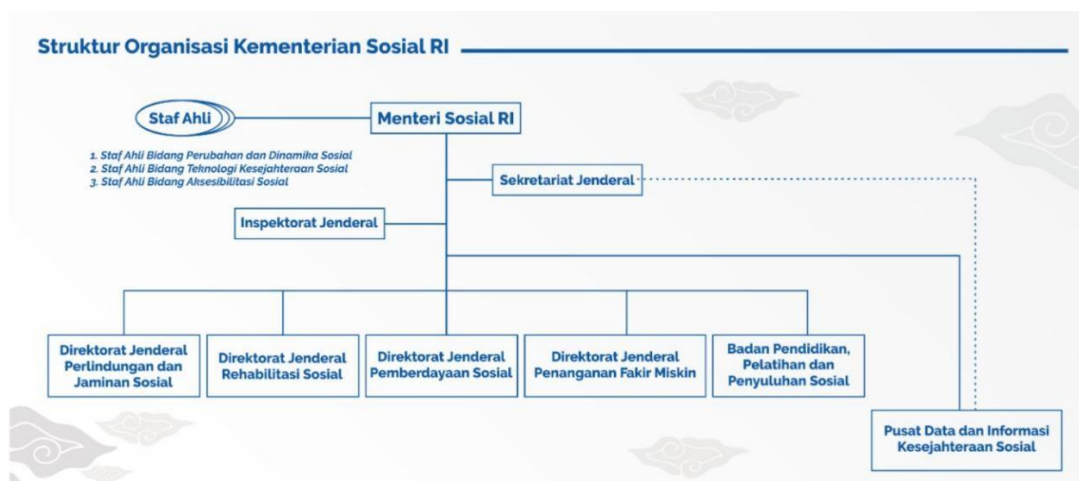
- 6) Evaluation of implementation and report in the field of handling the poor in rural, urban, coastal and small islands or underdeveloped areas and borders between countries;
- 7) Administration implementation of Directorate General of the Low Income Management;
- 8) And implementation of other functions assigned by the minister.

4.2. Organizational Structure

In order to service the citizen of the Republic of Indonesia, Ministry of Social Affairs Indonesia has been divided into several Directorate General as can be seen in Figure 4.1:

Figure 4.1

Organizational Structure of the Ministry of Social Affairs Indonesia



Directorate General of Low Income Management is the Directorate where the researcher is having an internship. Therefore, the Figure 4.2 below is the Figure of the organization structure of the Directorate General of Low Income

Management.

Figure 4.2

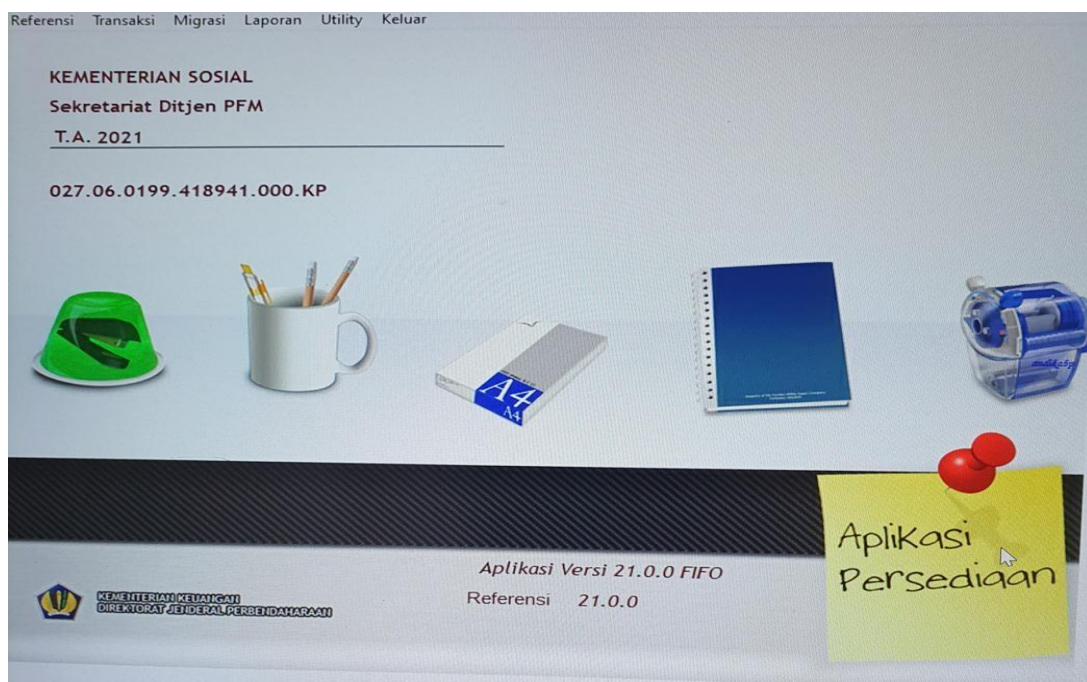
Organizational Structure of the Directorate General of Low Income Management



4.3. Inventory Application

Figure 4.3

Inventory Application Interface



Inventory application is an application used to records and reports inventory items at the Goods User Authorization (KPB) level. This application is desktop based, and it must be installed on the desktop before it can be used. Inventory application comprises of SIMAKBMN Database Application and 2010 Inventory Application which must be embedded at the same time. The Inventory Application must be connected to the SIMAKBMN and Inventory Database to be used in recording and reporting Inventory Goods. If there are modifications, both in the application system and in the data in the reference table, the SIMAKBMN Database Application and Inventory Application will always be updated. As a result, the user must always keep an eye on the development of application updates because all of the supplies expenditure must be recorded in this application.

4.4. SIMAK-BMN Application

Figure 4.4

SIMAK-BMN Application Interface



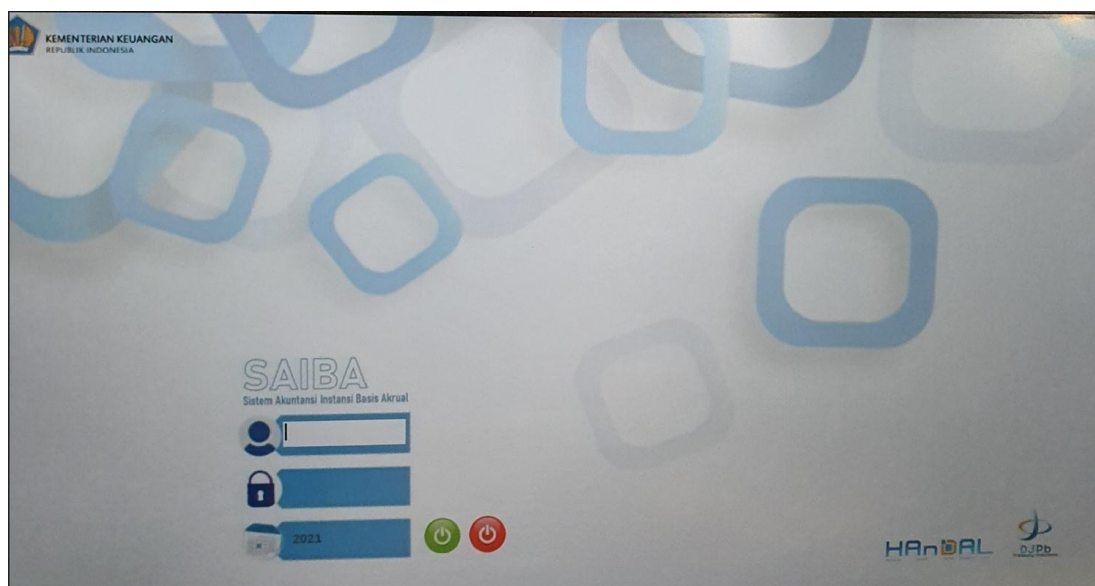
Management Information System and State Property Accounting (SIMAK-BMN) is a subsystem of SAI which is a series of interconnected procedures to process source documents in order to produce information for the preparation of balance sheets and BMN reports as well as other managerial reports in accordance with applicable regulations. SIMAK-BMN records any transactions of capital expenditure by the Ministry of Social Affairs Indonesia.

Furthermore, SIMAK-BMN merges the concept of goods management with reporting for the goal of responsibility for State Budget execution in the form of a balance sheet. Therefore, SIMAK-BMN can meet both managerial and accountability needs.

4.5. SAIBA Application

Figure 4.5

SAIBA Application Interface



SAIBA application is an application that is commonly used to record financial

transactions in several State Ministries/Institutions in Indonesia. Specifically, SAIBA application is a financial accounting system used in composing the accrual basis financial statements. Accrual basis is used by the government of Indonesia to improve the quality of the Ministries/Institutions financial statements. Implementation of the accounting accrual basis give a challenge for the government to design the accrual basis accounting information system. Therefore, it can be concluded that SAIBA application is information accounting system that is used as a guidance to design the Ministries/Institutions financial statements. Additionally, SAIBA application is the final application that used to reconcile Inventory application and SIMAK-BMN application before the financial statements are being made.

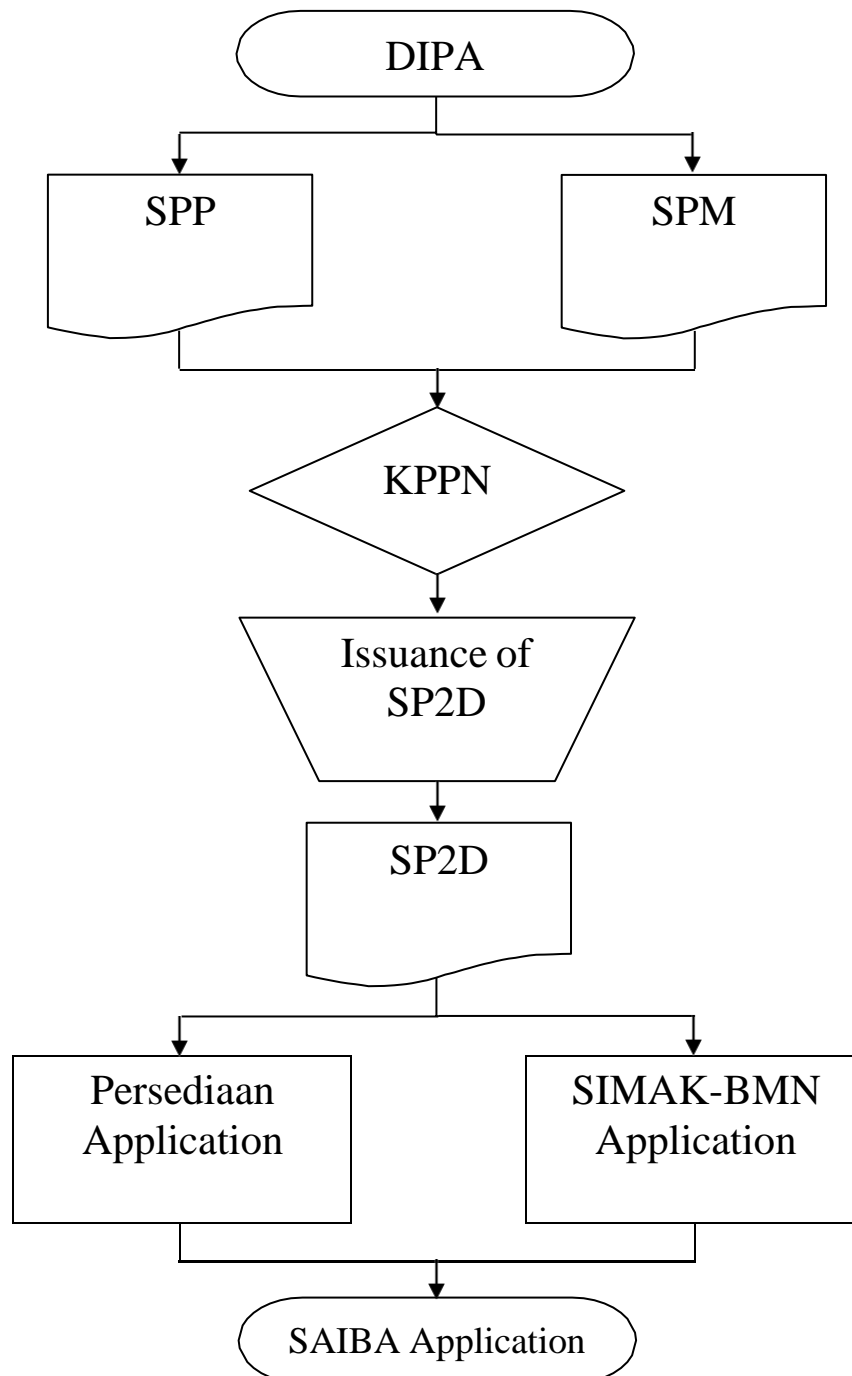
4.6. Government Information System Process in the Ministry of Social Affairs Indonesia

Ministry of Social Affairs has budget implementation list (DIPA) that approved by Minister of Finance, when it needs to be disbursed, letter of payment order (SPP) and letter of order to pay (SPM) must be proposed to the State Treasury Service Office (KPPN). After KPPN approved it, they will issue fund disbursement order (SP2D). The SP2D will be recorded in PERSEDIAAN application and SAIBA application if there is any supplies expenditure. However, if there is any capital expenditure, the SP2D will be recorded in SIMAK-BMN application and SAIBA application. In short, at the end of the month, all of the users of the application will do internal reconciliation in order to match the data from the PERSEDIAAN and SIMAK-BMN in SAIBA application before

uploading them to the e-rekon application in order to make financial statements. Figure 4.6 below illustrates the whole process of information system in Ministry of Social Affairs Indonesia.

Figure 4.6

Flowchart of Government Information System



4.7. Information Security Threats in Ministry of Social Affairs Indonesia

Information security threats is anything that can cause an error of the information system in an organization. There are several kinds of threats in Information Security such as sabotage, malware, cyberterrorism, espionage, information extortion, theft of equipment, etc. Nevertheless, not all of kinds of threats exist in the Ministry of Social Affairs Indonesia.

Government Accounting System (SAP) in Ministry of Social Affairs Indonesia is created by the Ministry of Finance Indonesia. It is implemented for the first time at the Ministry of Social Affairs Indonesia in 2005. Based on the interview results with the one of the Manager in the Ministry of Social Affairs Indonesia named Mr. Sugiharto, there is one user in every Directorate General who exist in Ministry of Social Affairs Indonesia for every application. The one and only threat that may appear in the Ministry of Social Affairs Indonesia is lagged, and this can happen if there are several employees play games at the same time from the office computers. However, there are no significant threats from the virus brought by the games installed by the employees that can ruin or damage every system in Ministry of Social Affairs Indonesia whether it is intentional threat or unintentional threat because the system used in Ministry of Social Affairs Indonesia is an offline system. Moreover, every user in the Ministry of Social Affairs Indonesia have different user id and password. Therefore, it makes the system used in Ministry of Social Affairs Indonesia more secure even though it is only an offline system.

4.8. Information Security Awareness (ISA) at the Directorate General of

Low Income Management

ISA is the way how the employees are committed to the security mission in an organization. There are three components that are used in order to measure the ISA at the Directorate General of Low Income Management, they are knowledge, attitude, and behavior. Knowledge can be defined as what a person knows, attitude can be defined as how a person feel about the topic and behavior is about what a person does to react in certain conditions (Hansch & Benenson, 2014).

4.8.1. Knowledge

Based on the interview with three applicators of the SAP in the Directorate General of Low Income Management named Ghina Aulia, Iwan Setiawan, and Rita Effriani, there is a technical guide of every application given by the Ministry of Finance before they work as users in Ministry of Social Affairs Indonesia. Therefore, in running their work, they do not have any difficulties at all. Moreover, all of them are also able to explain what is the relationship between Inventory, SIMAK-BMN, and SAIBA application.

In conclusion, it can be said that all of the employees at the Directorate General of Low Income Management have high ISA based on the knowledge aspect.

4.8.2. Attitude

According to the interview with three applicators of the SAP in the Directorate General of Low Income Management named Ghina Aulia, Iwan Setiawan, and Rita Effriani, they do not have any intention of installing

unauthorized software or accessing dubious websites in order to secure the state documents. Moreover, they always securing personal and office devices and routinely delete sensitive documents from their personal devices. Hence, it can be concluded that that all of the employees at the Directorate General of Low Income Management also have high ISA based on the attitude.

4.8.3. Behavior

In the context of behavior, all of the employees at the Directorate General of Low Income Management have good behavior due to their behavior in creating good password by combining alphabet with the numerical as well as by symbol. In addition, they always avoid sending sensitive information and forwarding emails to others to prevent any unexpected things to happen. Therefore, high ISA on the behavior aspect is also performed by all of the employees at the Directorate General of Low Income Management.

CHAPTER V

CONCLUSIONS

5.1. Conclusions

Based on the analysis result of this research from the previous chapter, there are some conclusions that can be drawn as seen in the following:

- 1) The implementation of government information system at the Directorate General of Low Income Management is related to the three applications they are Inventory application, SIMAK-BMN application, and SAIBA application. Firstly, Inventory application is an application that is used to record any supplies expenditure done by the Ministry of Social Affairs Indonesia. Secondly, SIMAK-BMN application is an application used to record any capital expenditure. Lastly, SAIBA application is used to evaluate whether there is any misstatement in recording both supplies and capital expenditure before the data are used for completing the financial statements of the Ministry of Social Affairs Indonesia.
- 2) Based on three indicators; knowledge, attitude, and behavior, the employees of ISA at the Directorate General of Low Income Management has high performance. This result is based on the interview between the researcher and the employers that shows that the users of the system have known everything about what they have to do. Therefore, by not installing unauthorized software especially games that may lead to the lag of the system in Ministry of Social Affairs, the virus threat can be minimized.

5.2. Limitation of the Research

The limitation of this research is the explanations of the implementation of the government information system at the Ministry of Social Affairs Indonesia are not very detailed due to the confidentiality of the data.

5.3. Suggestions

Based on the conclusions, the researcher proposes two suggestions for government and further studies:

- 1) The government should monitor and evaluate any employees who play games from the office's laptop while they are working.
- 2) Further studies should conduct researches on the information system implemented in the other government institutions other than Ministry of Social Affairs Indonesia.

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Appendices

Interview Guide

Name : Sugiharto
Position : Analis Pengelolaan Keuangan APBN Madya
Authority : Analyze the financial statements made by Ministry of Social Affairs Indonesia
Education : S2
Age 58

- 1) Who is the creator of Government Accounting System at the Ministry of Social Affairs Indonesia?
 - Ministry of Finance Indonesia
- 2) When was the Government Accounting System implemented for the first time at the Ministry of Social Affairs Indonesia?
 - 2005
- 3) How many users who operate Government Accounting System at the Directorate General of Low Income Management Ministry of Social Affairs Indonesia?
 - There are four work units in Directorate General of Low Income Management, every work unit has one user to operate the system.
- 4) What kinds of possible threat that can damage the Government Accounting System at the Ministry of Social Affairs Indonesia?
 - There is no possible threat that can damage the Government Accounting

System because it is an offline system and every user has different user id. However, there are several employees who playing games in laptop's office that can cause the appearance of the virus.

- 5) Does espionage possible to become one of the threat that can danger the Government Accounting System at the Ministry of Social Affairs Indonesia?
 - No, it does not
- 6) Does information extortion possible to become one of the threat that can danger the Government Accounting System at the Ministry of Social Affairs Indonesia?
 - No, it does not
- 7) Does sabotage or vandalism possible to become one of the threat that can danger the Government Accounting System at the Ministry of Social Affairs Indonesia?
 - No, it does not
- 8) Does theft of equipment or information possible to become one of the threat that can danger the Government Accounting System at the Ministry of Social Affairs Indonesia?
 - No, it does not
- 9) Does identity theft possible to become one of the threat that can danger the Government Accounting System at the Ministry of Social Affairs Indonesia?
 - No, it does not
- 10) Does compromises to intellectual property possible to become one of the threat that can danger the Government Accounting System at the Ministry of

Social Affairs Indonesia?

➤ No, it does not

11) Does software attack possible to become one of the threat that can danger the Government Accounting System at the Ministry of Social Affairs Indonesia?

➤ No, it does not

12) Does alien software possible to become one of the threat that can danger the Government Accounting System at the Ministry of Social Affairs Indonesia?

➤ No, it does not

13) Does supervisory control and data acquisition (SCADA) attack possible to become one of the threat that can danger the Government Accounting System at the Ministry of Social Affairs Indonesia?

➤ No, it does not

14) Does cyberterrorism or cyberwarfare possible to become one of the threat that can danger the Government Accounting System at the Ministry of Social Affairs Indonesia?

➤ No, it does not

Interview Guide

Name : Ghina Aulia
Gender : Female
Age : 25
Position : Composer of the Financial Statement – SAIBA Applicator
Authority : User Access Applicator
Education : S1

KNOWLEDGE

- 1) Do you have any difficulties while operating any application of the Government Accounting System at the Ministry of Social Affairs Indonesia?
 - No, I do not because before I operate the government accounting system at the Ministry of Social Affairs Indonesia, there is a technical guide given by the Ministry of Finance Indonesia. Therefore, there are no specific difficulties while operating the government accounting system, especially SAIBA.
- 2) Can you explain the relationship between Inventory application, SIMAK-BMN, and SAIBA application?
 - Yes, I can, SAIBA is an application for consolidating the inventory application and SIMAK-BMN application before it is uploaded into the e-rekon application which is the final application before financial statements is being made.
- 3) Do you think that the work environment is important in order to secure

organization's information?

- Yes, it is crucial because we cannot survive if the work environment is not suitable for us.

4) Do you think that the organizational culture in the Ministry of Social Affairs Indonesia supports you in preventing data loss?

- Yes, it supports me to prevent data loss because the Ministry of Social Affairs Indonesia always develops and supports me in the context of the way I work.

5) Does the Ministry of Social Affairs Indonesia provide any additional program to increase the security of the system?

- Yes, there are always any additional programs created by the Ministry of Social Affairs but the one who create and develop the program to increase the security of the system is not in my Directorate but it is the Center of Data and Information of Social Welfare – PUSDATIN KESOS.

6) How to report suspicious activity done by individuals outside the organization?

- There is a number that can be contacted as a call center of the Ministry of Social Affairs Indonesia (1500299). However, there are no incidents done by outsiders that ever happen in the Ministry of Social Affairs Indonesia.

7) How to report security incidents done by employees?

- Until these days, there are no incidents done by employees that ever happen in the Ministry of Social Affairs Indonesia because before the employees work in the Ministry of Social Affairs Indonesia, they have to

sign the letter named pakta integritas which stated that they are prohibited to share data to another party.

ATTITUDE

- 1) Do you aware of installing unauthorized software?
 - Yes, I am very aware of it.
- 2) Do you aware of accessing dubious websites?
 - Yes, I am very aware of it.
- 3) Do you aware to secure personal electronic devices that you use to save any work information?
 - Yes, I am very aware of it because it is the state documents that must be kept off from unauthorized people.
- 4) Do you routinely delete sensitive documents from your personal devices?
 - Yes, I delete it routinely but usually, if there are any sensitive documents that are confidential, I store them in my office laptop.
- 5) What do you think about leaving sensitive material unsecured? Did you do that?
 - No, I think it is not safe and I personally always lock the sensitive material either in my phone or in my laptop.

BEHAVIOR

- 1) How to lock your workstation when you left off to keep it safe?
 - I always set the password in my electronic devices and the password itself

is only known by me and the password in the SAIBA application is also only known by me because every user has a different password. Therefore, I will say that if I left off my workstation will always be safe.

- 2) How do you manage permission for every user that has access to the system?
 - Until these days, there is nobody who accesses the system except me as the SAIBA Applicator and if there is someone who wants to access the system it is prohibited by me.
- 3) How do you create a good password to keep it safe?
 - I combine the alphabet, number, and symbol to create a good password to keep it safe.
- 4) How do you prevent data theft by forwarding emails?
 - I usually separate which one is the personal email and which one is the work email, and I have never sent the work email to an unauthorized person. Additionally, according to my experiences, data theft is never happening in the Ministry of Social Affairs Indonesia until these days.
- 5) What security should you take when opening attachments to prevent any malware?
 - To prevent any malware, I usually use an application named cloud when opening any attachment. Cloud itself is an application made by the Ministry of Social Affairs Indonesia that is used to store any sensitive or important documents.
- 6) Do you prevent sending sensitive information via mobile networks?
 - Yes, I have never done that because it is dangerous nowadays.

7) What do you think about checking work email via a free network? Is it safe for the confidentiality of the data? Did you do that?

- I do not know whether it is safe or not but personally I always use office network or personal mobile data to work.

Interview Guide

Name : Iwan Setiawan
Gender : Male
Age : 37
Position : Computer Setup – Persediaan Applicator
Authority : User Access Applicator
Education : S1

KNOWLEDGE

- 1) Do you have any difficulties while operating any application of the Government Accounting System at the Ministry of Social Affairs Indonesia?
 - No, I do not because if there is something that I do not understand I always helped by employees in the Ministry of Social Affairs Indonesia
- 2) Can you explain the relationship between Inventory application, SIMAK-BMN, and SAIBA application?
 - Yes, I can, inventory application and SIMAK-BMN application is the first application used before it is being consolidated in SAIBA Application and after it is uploaded to the SAIBA I will report it to the level of Ministry before it is uploaded into the e-rekon application which is the final application before financial statements is being made.
- 3) Do you think that the work environment is important in order to secure organization's information?
 - Yes, it is crucial because we cannot survive if the work environment is not

suitable for us.

- 4) Do you think that the organizational culture in the Ministry of Social Affairs Indonesia supports you in preventing data loss?
 - Yes, it supports me to prevent data loss because the Ministry of Social Affairs Indonesia always provide any devices that I need such as laptop and printer.
- 5) Does the Ministry of Social Affairs Indonesia provide any additional program to increase the security of the system?
 - Yes, there are always any additional programs created by the Ministry of Social Affairs but the one who create and develop the program to increase the security of the system is not in my Directorate but it is the Center of Data and Information of Social Welfare – PUSDATIN KESOS.
- 6) How to report suspicious activity done by individuals outside the organization?
 - There is a number that can be contacted as a call center of the Ministry of Social Affairs Indonesia (1500299). However, there are no incidents done by outsiders that ever happen in the Ministry of Social Affairs Indonesia.
- 7) How to report security incidents done by employees?
 - Until these days, there are no incidents done by employees that ever happen in the Ministry of Social Affairs Indonesia because before the employees work in the Ministry of Social Affairs Indonesia, they have to sign the letter named pakta integritas which stated that they are prohibited to share data to another party.

ATTITUDE

- 1) Do you aware of installing unauthorized software?
 - Yes, I am very aware of it.
- 2) Do you aware of accessing dubious websites?
 - Yes, I am very aware of it but I think there are several employees who are not aware of it.
- 3) Do you aware to secure personal electronic devices that you use to save any work information?
 - Yes, I am very aware of it because it is the state documents that must be kept off from unauthorized people.
- 4) Do you routinely delete sensitive documents from your personal devices?
 - Yes, I delete it routinely but usually, if there are any sensitive documents that are confidential, I store them in my office laptop.
- 5) What do you think about leaving sensitive material unsecured? Did you do that?
 - I think it is safe as long as the device is locked by the password whether it is in a work device or personal device.

BEHAVIOR

- 1) How to lock your workstation when you left off to keep it safe?
 - I always set the password in my electronic devices and the password itself is only known by me and the password in the Inventory application is also only known by me because every user has a different password. Therefore,

I will say that if I left off my workstation will always be safe.

- 2) How do you manage permission for every user that has access to the system?
 - Until these days, there is nobody who accesses the system except me as the Inventory Applicator and if there is someone who wants to access the system it is prohibited by me. In addition, the password itself is only known by me.
- 3) How do you create a good password to keep it safe?
 - I combine the alphabet, number, and symbol to create a good password to keep it safe.
- 4) How do you prevent data theft by forwarding emails?
 - It is rare for me personally to use email because usually, I use WhatsApp because it is more fast to be responded and nowadays, there is end-to-end encryption in WhatsApp to keep our data safe. Moreover, I always sent everything related to the work data to the authorized person.
- 5) What security should you take when opening attachments to prevent any malware?
 - To prevent any malware, I usually use an application named cloud when opening any attachment. Cloud itself is an application made by the Ministry of Social Affairs Indonesia that is used to store any sensitive or important documents.
- 6) Do you prevent sending sensitive information via mobile networks?
 - Yes, I have never done that because it is dangerous nowadays.
- 7) What do you think about checking work email via a free network? Is it safe for

the confidentiality of the data? Did you do that?

- I do not know whether it is safe or not but personally I always use office network or personal mobile data to work.

Interview Guide

Name : Rita Effriani
Gender : Female
Age : 44
Position : Computer Setup – SIMAK-BMN Applicator
Authority : User Access Applicator
Education : S2

KNOWLEDGE

- 1) Do you have any difficulties while operating any application of the Government Accounting System at the Ministry of Social Affairs Indonesia?
 - No, I do not because before I operate the government accounting system at the Ministry of Social Affairs Indonesia, there is a technical guide given by the Ministry of Finance Indonesia about SIMAK-BMN. Therefore, there are no specific difficulties while operating the government accounting system.
- 2) Can you explain the relationship between Inventory application, SIMAK-BMN, and SAIBA application?
 - Yes, I can, inventory application and SIMAK-BMN application is the first application used before it is being consolidated in SAIBA Application and after it is uploaded to the SAIBA I will report it to the level of Ministry before it is uploaded into the e-rekon application which is the final application before financial statements is being made.

- 3) Do you think that the work environment is important in order to secure organization's information?
 - Yes, it is crucial because we cannot survive if the work environment is not suitable for us.
- 4) Do you think that the organizational culture in the Ministry of Social Affairs Indonesia supports you in preventing data loss?
 - Yes, it supports me to prevent data loss because the Ministry of Social Affairs Indonesia always provide any devices that I need such as laptop and printer.
- 5) Does the Ministry of Social Affairs Indonesia provide any additional program to increase the security of the system?
 - Yes, there are always any additional programs created by the Ministry of Social Affairs but the one who create and develop the program to increase the security of the system is not in my Directorate but it is the Center of Data and Information of Social Welfare – PUSDATIN KESOS.
- 6) How to report suspicious activity done by individuals outside the organization?
 - There is a number that can be contacted as a call center of the Ministry of Social Affairs Indonesia (1500299). However, there are no incidents done by outsiders that ever happen in the Ministry of Social Affairs Indonesia.
- 7) How to report security incidents done by employees?
 - Until these days, there are no incidents done by employees that ever happen in the Ministry of Social Affairs Indonesia because before the

employees work in the Ministry of Social Affairs Indonesia, they have to sign the letter named pakta integritas which stated that they are prohibited to share data to another party.

ATTITUDE

- 1) Do you aware of installing unauthorized software?
 - Yes, I am very aware of it.
- 2) Do you aware of accessing dubious websites?
 - Yes, I am very aware of it.
- 3) Do you aware to secure personal electronic devices that you use to save any work information?
 - Yes, I am very aware of it because it is the state documents that must be kept off from unauthorized people.
- 4) Do you routinely delete sensitive documents from your personal devices?
 - Yes, I delete it routinely but usually, if there are any sensitive documents that are confidential, I store them in my office laptop.
- 5) What do you think about leaving sensitive material unsecured? Did you do that?
 - I think it is safe as long as the device is locked by the password whether it is in a work device or personal device because I personally always lock my devices.

BEHAVIOR

- 1) How to lock your workstation when you left off to keep it safe?
 - I always set the password in my electronic devices and the password itself is only known by me and the password in the SIMAK-BMN application is also only known by me because every user has a different password. Therefore, I will say that if I left off my workstation will always be safe.
- 2) How do you manage permission for every user that has access to the system?
 - Until these days, there is nobody who accesses the system except me as the SIMAK-BMN Applicator and if there is someone who wants to access the system it is prohibited by me. In addition, the password itself is only known by me.
- 3) How do you create a good password to keep it safe?
 - I combine the alphabet, number, and symbol to create a good password to keep it safe.
- 4) How do you prevent data theft by forwarding emails?
 - It is rare for me personally to use email because usually, I use WhatsApp because it is faster to be responded and nowadays, there is end-to-end encryption in WhatsApp to keep our data safe. Moreover, I always sent everything related to the work data to the authorized person.
- 5) What security should you take when opening attachments to prevent any malware?
 - To prevent any malware, I usually use an application named cloud when opening any attachment. Cloud itself is an application made by the

Ministry of Social Affairs Indonesia that is used to store any sensitive or important documents.

- 6) Do you prevent sending sensitive information via mobile networks?
 - Yes, I have never done that because it is dangerous nowadays.
- 7) What do you think about checking work email via a free network? Is it safe for the confidentiality of the data? Did you do that?
 - I do not know whether it is safe or not but personally I always use personal mobile data to work.

Internship at the Ministry of Social Affairs Republic of Indonesia

Name : Rafif Aldo Nugroho
 Student ID : 18312203
 Division : Finance
 Working Hours : 08.00 – 16.00
 Supervisor Name : Bagianta Sembiring (08128084730)
 (Head of Finance)

I. Internship Duties

Based on the head of finance's policy, there are several duties that will be done by an intern which are:

- a. Verify the documents for the preparation of budget realization report using e rekon.
- b. Verify the accountability document such as document of departure and arrive, hotel, tickets, absence, and etc.
- c. Follow some activities such as reconciliation, follow-up audit report (TLHP), field practice at some districts in Indonesia in order to check the accuracy of the social assistance distribution.

II. Details of Internship Activities

Based on the internship duties above, there are some details related to the duties above which follow as:

Internship Activities		
No	Date	Description of Activities
1	September 27th - 28th, 2021	Introduction about work environment at the Secretary of Director General of Low Income Management.
2	September	Collect data related with the regulations applied in the



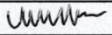
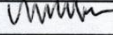
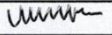
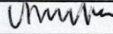
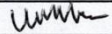
	29 th - October 1 st , 2021	finance department of the Secretary of Director General of Low Income Management.
3	October 4 th - 8 th , 2021	Read and understand the rules that have been collected due to whatever the work it is must be in accordance with the rules set by the government.
4	October 11 st -15 th , 2021	Verify documents for the preparation of budget realization report using e-rekon.
5	October 18 th - 29 th , 2021	Verify the accountability document such as document of departure and arrive, hotel, tickets, absence, and etc.
6	November 1 st - 2 nd , 2021	Preparation of follow-up audit report activity (TLHP).
7	November 3 rd - 6 th , 2021	TLHP Activity at Cawang Kencana Building.
8	November 8 th , 2021	Make TLHP Activity Report.
9	November 9 th - 11 st , 2021	Internal reconciliation with Himbara for the preparation of the financial report process.
10	November 12 nd , 2021	Audit activity at the BNI Jakarta Kota Building in order to fulfill the audit requirement by Audit Board of Indonesia (BPK-RI).
11	November 15 th - 19 th , 2021	Verify the accountability document such as document of departure and arrive, hotel, tickets, absence, and etc.
12	November 22 nd - December 3 rd , 2021	International Student Mobility to Turkey.
13	December	Verify the accountability document such as document of

	6th, 2021	departure and arrive, hotel, tickets, absence, and etc.
14	December 7th - 10th, 2021	Work visit to Yogyakarta Social Services Office.
15	December 13th - 14th, 2021	Verify the accountability document such as document of departure and arrive, hotel, tickets, absence, and etc.
16	December 15th - 17th, 2021	Work visit to Banten Social Services Office.
17	December 20th - 24th, 2021	Verify the accountability document such as document of departure and arrive, hotel, tickets, absence, and etc.
18	December 27th, 2021	Verify the accountability document such as document of departure and arrive, hotel, tickets, absence, and etc.


Attendance List

DAFTAR HADIR MAGANG

NAMA : Rafif Aldo Nugroho
 NIM : 18312203
 UNIT KERJA : Sekretariat Direktorat Jenderal Penanganan Fakir Miskin
 BULAN : September 2021

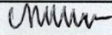
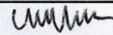
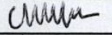
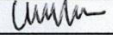
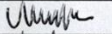
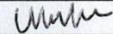
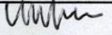
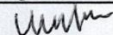
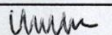
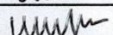
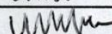
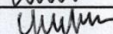
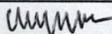
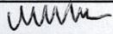
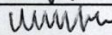
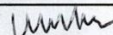
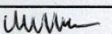
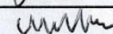
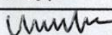
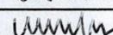
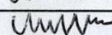
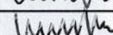
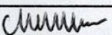
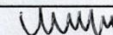
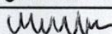
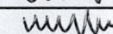
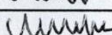
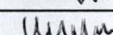
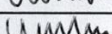
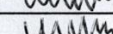
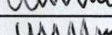
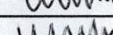
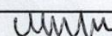
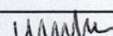
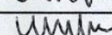
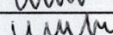
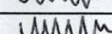
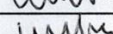
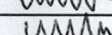
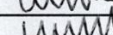
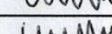
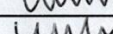
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02 September 2021					
03 September 2021					
04 September 2021					
05 September 2021					
06 September 2021					
07 September 2021					
08 September 2021					
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13 September 2021					
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15 September 2021					
16 September 2021					
17 September 2021					
18 September 2021					
19 September 2021					
20 September 2021					
21 September 2021					
22 September 2021					
23 September 2021					
24 September 2021					
25 September 2021					
26 September 2021					
27 September 2021	08 : 00		16 : 00		Perkenalan
28 September 2021	08 : 00		16 : 00		Perkenalan
29 September 2021	08 : 00		16 : 00		Collect Data
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Mengetahui,
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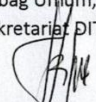

 Sri Widyayanti
 NIP. 197107241992022002

DAFTAR HADIR MAGANG

NAMA : Rafif Aldo Nugroho
 NIM : 18312203
 UNIT KERJA : Sekretariat Direktorat Jenderal Penanganan Fakir Miskin
 BULAN : Oktober 2021

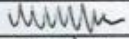
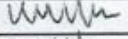
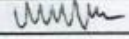
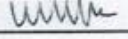
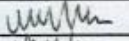
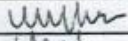
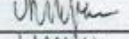
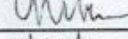
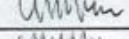
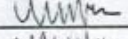
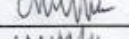
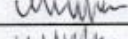
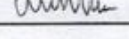
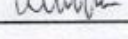
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	PUKUL	TANDA TANGAN	PUKUL	TANDA TANGAN	
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03 Oktober 2021					
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05 Oktober 2021	08:00		16:00		Memeriksa Data
06 Oktober 2021	08:00		16:00		Memeriksa Data
07 Oktober 2021	08:00		16:00		Memeriksa Data
08 Oktober 2021	08:00		16:00		Memeriksa Data
09 Oktober 2021					
10 Oktober 2021					
11 Oktober 2021	08:00		16:00		Verifikasi
12 Oktober 2021	08:00		16:00		Verifikasi
13 Oktober 2021	08:00		16:00		Verifikasi
14 Oktober 2021	08:00		16:00		Verifikasi
15 Oktober 2021	08:00		16:00		Verifikasi
16 Oktober 2021					
17 Oktober 2021					
18 Oktober 2021	08:00		16:00		Verifikasi
19 Oktober 2021	08:00		16:00		Verifikasi
20 Oktober 2021	08:00		16:00		Verifikasi
21 Oktober 2021	08:00		16:00		Verifikasi
22 Oktober 2021	08:00		16:00		Verifikasi
23 Oktober 2021					
24 Oktober 2021					
25 Oktober 2021	08:00		16:00		Verifikasi
26 Oktober 2021	08:00		16:00		Verifikasi
27 Oktober 2021	08:00		16:00		Verifikasi
28 Oktober 2021	08:00		16:00		Verifikasi
29 Oktober 2021	08:00		16:00		Verifikasi
30 Oktober 2021					
31 Oktober 2021					

Mengetahui,
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 Sekretaris DITJEN PFM



 Sri Wahyuni
 NIP. 197107241992022002

DAFTAR HADIR MAGANG

NAMA : Rafif Aldo Nugroho
 NIM : 18312203
 UNIT KERJA : Sekretariat Direktorat Jenderal Penanganan Fakir Miskin
 BULAN : November 2021

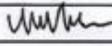
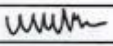
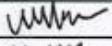
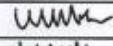
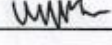
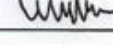
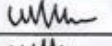
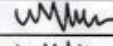
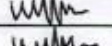
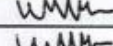
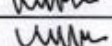
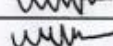
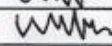
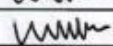
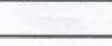
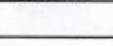
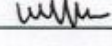
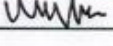
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03 November 2021					TLHP
04 November 2021					TLHP
05 November 2021					TLHP
06 November 2021					TLHP
07 November 2021					
08 November 2021					TLHP Report
09 November 2021					IJIN
10 November 2021	08:00		16:00		Rekon
11 November 2021	08:00		16:00		Rekon
12 November 2021					BNI
13 November 2021					
14 November 2021					
15 November 2021	08:00		16:00		Verifikasi
16 November 2021	08:00		16:00		Verifikasi
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18 November 2021	08:00		16:00		Verifikasi
19 November 2021	08:00		16:00		Verifikasi
20 November 2021					
21 November 2021					
22 November 2021					IJIN
23 November 2021					IJIN
24 November 2021					IJIN
25 November 2021					IJIN
26 November 2021					IJIN
27 November 2021					
28 November 2021					
29 November 2021					IJIN
30 November 2021					IJIN

Mengetahui,
 Kabag Urum, Hukum, dan Humas
 Sekretariat DJEN PFM



 Sri Wahyuni
 NIP. 197107241992022002

DAFTAR HADIR MAGANG

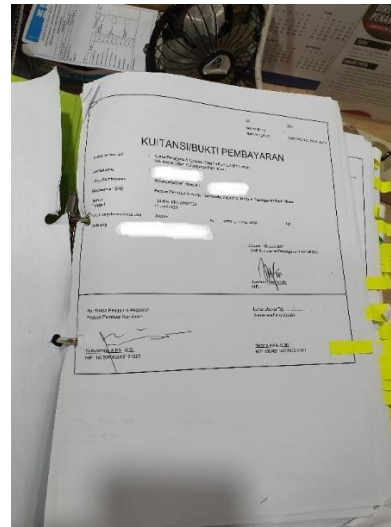
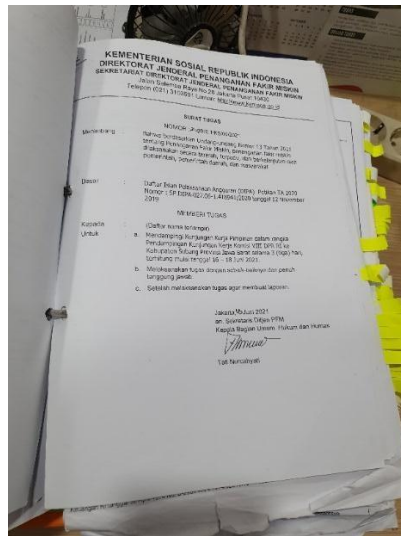
NAMA : Rafif Aldo Nugroho
 NIM : 18312203
 UNIT KERJA : Sekretariat Direktorat Jenderal Penanganan Fakir Miskin
 BULAN : Desember 2021

TANGGAL	DATANG		PULANG		KETERANGAN
	PUKUL	TANDA TANGAN	PUKUL	TANDA TANGAN	
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02 Desember 2021					I FIN
03 Desember 2021					I FIN
04 Desember 2021					
05 Desember 2021					
06 Desember 2021	08:00		16:00		Verifikasi
07 Desember 2021					JOGJA
08 Desember 2021					JOGJA
09 Desember 2021					JOGJA
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16 Desember 2021					BANTEN
17 Desember 2021					BANTEN
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29 Desember 2021					
30 Desember 2021					
31 Desember 2021					

Mengetahui,
 Kabag Umum, Hukum, dan Humas
 Sekretariat DITJEN PFM


 Sri Wahyu
 NIP. 197107241992022002

Documentation



These are the example of document that must be verified. The first one is the assignment letter issued by the head of general, law and public relation department purposed to the assigned employee. The second one is the proof of payment that must be paid to the assigned employee itself as fee of official travel. The verification itself is done by take a look at the money paid whether it is match or not with the amount of money attached in the assignment letter. Due to the confidentiality of the data, some information above need to be blurred.





TLHP Activity have to be done due to the existence of the BPK-RI past findings in 2018,2019, and 2020 that have not been followed up by the Director General of Low Income Management.



Internal reconciliation with the national bank need to be done in purpose to verify the data of social assistance which not distributed.



The activity at the BNI Jakarta Kota Building is calculate the undistributed Kartu Keluarga Sejahtera (KKS) Card together with the BPK-RI



Work visit to Yogyakarta is purposed to check whether there is any problem or not in the mechanism of financial statement making process. It found out that there was not any significant problem in Yogyakarta Social Services Office unless the human error in making the notes of financial statement (CALK).



Work visit to Banten Social Services Office is purposed to check the financial accounting system in Banten. It found out that accounting system in Banten always having an error. Therefore, it is not used by the employee there to record any expenditure. As a solution the employee who work in Banten Social Services Office must record any supplies expenditure manually.



KEMENTERIAN SOSIAL REPUBLIK INDONESIA
SEKRETARIAT DIREKTORAT JENDERAL PENANGANAN FAKIR MISKIN
 JALAN SALEMBA RAYA NOMOR 28 JAKARTA PUSAT 10430
 TELEPON 021-3103591 ext. 2417, 2420, Laman <http://www.kemsos.go.id>, e-mail: sekretariat.djpfm@kemsos.go.id

Nomor : 380/6.1/KU.03.02/12/2021
 Lampiran : -
 Perihal : Penilaian Pelaksanaan Magang

Nama : Rafif Aldo Nugroho
 NIM : 18312203
 Program Studi : Akuntansi
 Universitas : Universitas Islam Indonesia

NO	UNSUR PENILAIAN	NILAI (0-100)
1	Disiplin	95
2	Kerjasama	95
3	Etika (Sopan Santun)	90
4	Kinerja	95
Total Nilai		375
Nilai Rata-rata		93,75

Jakarta, 27 Desember 2021

Penilai



Bagianta Sembiring, SE, MM.



KEMENTERIAN SOSIAL REPUBLIK INDONESIA
SEKRETARIAT DIREKTORAT JENDERAL PENANGANAN FAKIR MISKIN
 JALAN SALEMBA RAYA NOMOR 28 JAKARTA PUSAT 10430
 TELEPON 021-3103591 ext. 2417, 2420, Laman <http://www.kemsos.go.id>, e-mail : sekretariat.pfm@kemsos.go.id

Nomor : 371/6.1/KU.03.02/12/2021
 Lampiran : -
 Perihal : Surat Keterangan Magang

Yang bertanda tangan dibawah ini:

Nama : Bagianta Sembiring, SE, MM.
 Jabatan : Kepala Bagian Keuangan
 Alamat : Jalan Salemba No 28

Dengan ini menerangkan bahwa:

Nama : Rafif Aldo Nugroho
 NIM : 18312203
 Program Studi : Akuntansi
 Universitas : Universitas Islam Indonesia

Telah melakukan kegiatan magang di Kementerian Sosial Republik Indonesia selama kurang lebih 3 (tiga) bulan terhitung mulai tanggal 27 September 2021 sampai dengan 27 Desember 2021.

Pada saat surat ini dikeluarkan yang bersangkutan telah melaksanakan tugas dan tanggung jawabnya dengan baik.

Demikian surat keterangan ini kami buat untuk dapat dipergunakan sebagaimana mestinya.

Jakarta, 27 Desember 2021

Kepala Bagian Keuangan



Bagianta Sembiring SE, MM.