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ANALYSIS OF THE INVENTORY GOODS SYSTEM (SIBAPER) IN IMPROVING THE EFFECTIVENESS OF FINANCIAL REPORT RECORDING AT THE SOCIAL SERVICES OFFICE P3AKB OF BONDOWOSO REGENCY

ANALISIS SISTEM INVENTARIS BARANG (SIBAPER) DALAM MENINGKATKAN EFEKTIVITAS PENCATATAN LAPORAN KEUANGAN DI KANTOR PELAYANAN SOSIAL P3AKB KABUPATEN BONDOWOSO

Muhammad Sohib[1], Devi Hardianti Rukmana[2]
Program Studi Akuntansi Syariah, Universitas Islam Negeri Kiai Haji Achmad Siddiq Jember[1,2]
mochshohib489@gmail.com[2], devihardianti@uinkhas.ac.id[2]

ABSTRACT

The focus of this study is: (1) how the SIBAPER system is implemented in recording inventory goods at DINSOS P3AKB of Bondowoso Regency; (2) how the Inventory Goods System improves the effectiveness of financial report recording at DINSOS P3AKB of Bondowoso Regency; and (3) the constraints encountered in implementing the Inventory Goods System at DINSOS P3AKB of Bondowoso Regency. The objectives of the study are directed to: (1) identify how the Inventory Goods System (SIBAPER) is implemented at DINSOS P3AKB of Bondowoso Regency; (2) examine how the Inventory Goods System (SIBAPER) enhances the effectiveness of financial report recording at DINSOS P3AKB of Bondowoso Regency; and (3) identify the constraints in the implementation of the Inventory Goods System (SIBAPER) at DINSOS P3AKB of Bondowoso Regency. This research employs a qualitative approach using a descriptive method. Data were collected through in-depth interviews, field observations, and document analysis. The research informants consisted of system operators, financial staff, and the head of the goods management sub-division, who are directly involved in inventory management. The conclusions of this study reveal that the implementation of SIBAPER has a positive impact in the form of improved accuracy, efficiency, and transparency in inventory recording. These conditions contribute to the preparation of more accountable financial reports. However, there are still obstacles, including limited user competencies, a lack of technical training, and resistance to the adoption of new technologies, which reduce the overall effectiveness of the system.
***Keywords**: Inventory Goods System, Financial Reports, Effectiveness.*

ABSTRAK

Fokus penelitian ini adalah: (1) bagaimana sistem SIBAPER diimplementasikan dalam pencatatan persediaan barang di DINSOS P3AKB Kabupaten Bondowoso; (2) bagaimana Sistem Persediaan Barang meningkatkan efektivitas pencatatan laporan keuangan di DINSOS P3AKB Kabupaten Bondowoso; dan (3) kendala yang dihadapi dalam implementasi Sistem Persediaan Barang di DINSOS P3AKB Kabupaten Bondowoso. Tujuan penelitian ini diarahkan untuk: (1) mengidentifikasi bagaimana Sistem Persediaan Barang (SIBAPER) diimplementasikan di DINSOS P3AKB Kabupaten Bondowoso; (2) meneliti bagaimana Sistem Persediaan Barang (SIBAPER) meningkatkan efektivitas pencatatan laporan keuangan di DINSOS P3AKB Kabupaten Bondowoso; dan (3) mengidentifikasi kendala dalam implementasi Sistem Persediaan Barang (SIBAPER) di DINSOS P3AKB Kabupaten Bondowoso. Penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif. Data dikumpulkan melalui wawancara mendalam, observasi lapangan, dan analisis dokumen. Informan penelitian terdiri dari operator sistem, staf keuangan, dan kepala sub-divisi manajemen barang, yang secara langsung terlibat dalam manajemen persediaan. Kesimpulan penelitian ini menunjukkan bahwa implementasi SIBAPER berdampak positif berupa peningkatan akurasi, efisiensi, dan transparansi dalam pencatatan persediaan. Kondisi ini berkontribusi pada penyusunan laporan keuangan yang lebih akuntabel. Namun, masih terdapat kendala, termasuk keterbatasan kompetensi pengguna, kurangnya pelatihan teknis, dan resistensi terhadap adopsi teknologi baru, yang mengurangi efektivitas sistem secara keseluruhan.
Kata kunci: Sistem Persediaan Barang, Laporan Keuangan, Efektivitas.

INTRODUCTION

In the era of digitalization, rapid technological advancement has significantly transformed the financial and accounting sectors, particularly through the adoption of accounting

information systems to enhance accuracy, efficiency, and decision-making quality. In the public sector, inventory management represents a critical component of financial accountability, as it directly affects the reliability of financial statements and compliance with government accounting standards. Previous studies indicate that well-designed accounting information systems contribute to timely and accurate financial reporting while reducing operational inefficiencies and information asymmetry (Romney & Steinbart, 2021; Susanto, 2022).

Public sector inventory consists of current assets in the form of consumable goods and supplies used to support government service delivery. In Indonesia, inventory management in government institutions is regulated under Government Accounting Standards (PSAP No. 05), which require structured, transparent, and accountable recording practices. However, inventory items particularly consumables are highly vulnerable to misstatement, loss, or mismanagement if not supported by integrated information systems. Empirical evidence suggests that inadequate documentation, weak internal control, and limited system integration remain persistent challenges in local government inventory accounting (Mardiasmo, 2021; Pratiwi & Nugroho, 2023).

The Social Services Office for Women's Empowerment, Child Protection, and Family Planning (DINSOS P3AKB) of Bondowoso Regency plays a strategic role in managing inventory related to social assistance, disaster relief, and basic needs distribution. Since 2020, the local government has implemented the Inventory Goods System (SIBAPER), a web-based accounting information system developed to standardize and digitize inventory recording across regional government agencies. The system facilitates real-time stock updates, structured transaction recording, and integration with regional financial reports, thereby supporting transparency and accountability in financial reporting (Rahmawati et al., 2022; Widodo & Sari, 2024).

Despite its benefits, the implementation of SIBAPER has not been fully optimal. Several obstacles persist, including limited user competence, insufficient technical training, resistance to technological change, and partial system integration with other financial applications. Prior studies emphasize that the success or failure of information systems in the public sector is influenced not only by technical factors but also by human resources, organizational culture, and user acceptance (DeLone & McLean, 2020; Handayani & Putra, 2023). Therefore, this study contributes by addressing the research gap through a qualitative exploration of system implementation in a social institution context, offering insights into both technical and human dimensions of public sector inventory accounting.

RESEARCH METHODS

Research Approach and Type

This study adopts a qualitative approach with a descriptive phenomenological design to explore in depth the lived experiences, perceptions, and interpretations of DINSOS P3AKB Bondowoso personnel in using the Inventory Goods Information System (SIBAPER). A qualitative method is considered appropriate because it enables the researcher to understand complex social realities in their natural context, emphasizing meaning-making

rather than statistical generalization, with the researcher acting as the main research instrument (Creswell & Poth, 2018; Sugiyono, 2020).

Research Location

The research was conducted at the Social Services Office for Women's Empowerment, Child Protection, and Family Planning (DINSOS P3AKB) of Bondowoso Regency, East Java. This institution was purposively selected due to its strategic role in managing large volumes of inventory to support social assistance programs and its implementation of SIBAPER as the official inventory recording and reporting system, making it highly relevant to the objectives of this study (Mardiasmo, 2021).

Research Subjects

The subjects of this study consist of organizational units and personnel directly involved in inventory management using SIBAPER at DINSOS P3AKB Bondowoso. Informants were selected through purposive sampling based on their functional roles and minimum professional experience, including the SIBAPER operator, the head of the goods management sub-division, and financial staff. This selection ensured the inclusion of technical, administrative, and financial perspectives necessary to comprehensively assess the effectiveness of SIBAPER in supporting transparent and accountable financial reporting (Patton, 2015; Sugiyono, 2020).

Data Collection Techniques

Data were collected using qualitative techniques comprising in-depth interviews, direct observation, and document analysis. Interviews were conducted to capture informants' experiences, perceptions, and challenges related to SIBAPER usage, while observations allowed the researcher to examine actual inventory recording practices and user interactions within the work environment. Documentation, including standard operating procedures, inventory mutation reports, and financial statements, was analyzed to support data triangulation and enhance the credibility of findings (Miles et al., 2014; Creswell & Poth, 2018).

Data Analysis

Data analysis followed an iterative qualitative process involving data collection, data condensation, data display, and conclusion drawing and verification. This cyclical process enabled the researcher to systematically organize, simplify, and interpret qualitative data to identify patterns, categories, and themes relevant to the research objectives. The analysis was conducted continuously throughout the research process, allowing emerging findings to be refined and validated against field data and relevant literature (Miles et al., 2014).

Data Validity

To ensure data trustworthiness, this study applied triangulation techniques, including source triangulation and method triangulation. Source triangulation was conducted by comparing information obtained from different informants, while method triangulation involved cross-checking data from interviews, observations, and documentation. These strategies were employed to enhance credibility, reduce researcher bias, and ensure consistency and depth of qualitative findings (Lincoln & Guba, 1985; Creswell & Poth, 2018).

Research Stages

The research was conducted through systematic stages, beginning with research planning and literature review, followed by informant selection, data collection, and data validation. Subsequently, qualitative thematic analysis was performed to interpret findings in relation to the research questions and theoretical framework. The final stage involved compiling research results, drawing conclusions, and formulating practical recommendations for improving inventory recording and financial reporting practices at DINSOS P3AKB Bondowoso (Sugiyono, 2020; Creswell & Poth, 2018).

LITERATURE REVIEW

Accounting Information System (AIS)

An Accounting Information System (AIS) is an integrated system designed to collect, process, record, and report financial data in order to support organizational decision-making. AIS consists not only of physical components such as documents, hardware, and software, but also non-physical elements including procedures, policies, and human resources that work cohesively to transform transaction data into meaningful financial information. Through this integration, AIS ensures that financial information is accurate, relevant, timely, and useful for both internal and external users (Mardia et al., 2021; Romney & Steinbart, 2018).

The advancement of information technology has significantly transformed AIS from manual, paper-based systems into computerized and real-time systems. Modern AIS enhances operational efficiency by automating transaction processing, reducing human error, strengthening internal control, and facilitating faster access to financial reports. Consequently, AIS plays a strategic role in bridging daily operational activities with accountable financial reporting, particularly in organizations that require transparency and reliability in financial management (Eni Endaryati, 2021; Utami & Kusumawati, 2021).

Public Sector Financial Statements

Public sector financial statements represent the final output of the governmental accounting process and serve as a primary instrument for communicating financial performance, financial position, and cash flows of public entities during a specific fiscal period. These reports provide relevant information regarding revenues, expenditures, assets, liabilities, and equity, enabling stakeholders to evaluate managerial performance, financial sustainability, and compliance with applicable regulations (Nur, 2020; Safitri, 2025).

In the context of good governance, government financial statements play a crucial role in promoting accountability, transparency, managerial control, and performance evaluation. Based on Government Regulation No. 71 of 2010, public sector financial reporting includes the Budget Realization Report, Statement of Changes in Budget Surplus, Operational Report, Statement of Changes in Equity, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements. Collectively, these reports provide a comprehensive picture of how public resources are managed and ensure that government entities can be held accountable to legislators, auditors, and the public (Mardiasmo, 2004; Komite Standar Akuntansi Pemerintahan, 2021).

Maqāṣid al-Sharīʿah

Maqāṣid al-Sharīʿah represents the fundamental objectives of Islamic

law, emphasizing the realization of public welfare (*maṣlaḥah*) and the prevention of harm (*mafsadah*). Classical Islamic scholars such as Al-Ghazali identified five essential protections (*al-darūriyyāt*): protection of religion, life, intellect, wealth, and lineage. These principles serve as ethical foundations for governance, public administration, and financial management, ensuring that all policies and practices promote justice and social well-being (Al-Ghazali, 2000).

In public financial management, the principle of *ḥifẓ al-māl* (protection of wealth) is particularly relevant, as it mandates the ethical, transparent, and accountable management of public assets. The Qur'an explicitly prohibits the misuse of property through unjust means, reinforcing the moral obligation of honesty and transparency in asset management (Qur'an NU Online, Al-Baqarah 2:188). The implementation of modern information systems such as inventory management applications aligns with maqāṣid principles by enhancing accuracy, preventing fraud, and safeguarding public assets, thereby supporting ethical governance and public accountability.

Inventory Goods System Application (SIBAPER)

The Inventory Goods System (SIBAPER) is a web-based application developed through collaboration between the Regional Financial and Asset Management Agency (BPKAD) of Bondowoso Regency and neTurmeric Software House. The system is designed to manage and record inventory transactions—including incoming and outgoing goods—across all regional government organizations (OPD). SIBAPER provides structured data processing, real-time stock updates, and standardized reporting, which significantly improves transparency and control in public inventory management (SiBaPer 5.0, 2025; Marsus, 2025).

Through its key features such as transaction recording, stock opname reports, master data management, and integrated reporting SIBAPER supports accurate inventory monitoring and serves as a reliable reference for preparing regional financial statements. The system also strengthens accountability by minimizing discrepancies between physical stock and recorded data. Empirical studies indicate that inventory systems like SIBAPER contribute positively to financial reporting quality; however, their effectiveness is highly dependent on user competence, training adequacy, and organizational commitment to system integration (Rahmatika & Fitriani, 2022; Valen Sibuea, 2025).

RESULTS AND DISCUSSION

Analysis

The study was conducted at the Social Services Office for Women's Empowerment, Child Protection, and Family Planning (DINSOS P3AKB) of Bondowoso Regency, a local government institution with a strategic role in delivering social welfare programs. As an operational government agency, DINSOS P3AKB is responsible for managing a wide range of social interventions, including social assistance distribution, child protection, women's empowerment, and support for vulnerable groups. These responsibilities require the effective management of diverse inventory items such as food and clothing aid, disaster relief supplies, and operational equipment, making inventory governance a critical component of public service delivery and regional financial accountability.

Despite the introduction of the web-based Inventory Goods System (SIBAPER) in 2020 as part of local e-government reforms, inventory management at DINSOS P3AKB continues to face technical and organizational challenges. These include discrepancies between system records and physical stock, delays in inventory reporting, limited technical training, and weak integration with other regional financial applications. Such constraints highlight the gap between system design and bureaucratic implementation. Therefore, this research focuses on examining users' practical experiences with SIBAPER, institutional dynamics, and human resource capacities to assess how effectively the system supports accurate inventory recording and contributes to improved financial reporting and accountability in the public social sector.

Implementation of the SIBAPER System in Recording Inventory at Dinsos P3AKB Bondowoso

Before 2020, the recording of inventory items at the Social Affairs Office for Population Control, Women's Empowerment, and Child Protection (Dinsos P3AKB) of Bondowoso Regency was still carried out using manual and conventional methods. All inventory administration workflows relied on physical documents, ledger books, and Excel worksheets that were filled out periodically. The administrative process was conducted in several layers: every receipt and issuance of goods had to be recorded through paper-based documents such as delivery notes, handover reports, or receipts. Afterward, administrative staff compiled the data into inventory books and finally entered it into Excel tables for monthly and annual reporting purposes.

The main characteristics of this manual system included:

1. Dependence on physical documents
   Every inventory transaction was accompanied by supporting documents (delivery notes, handover reports, receipts) that were archived as administrative evidence.
2. Manual recapitulation
   Data from physical documents had to be manually transferred by staff into Excel, resulting in duplicate recording processes.
3. Limited data access
   Inventory reports could only be accessed by certain staff members, so management was unable to monitor inventory conditions in real time.

The manual stock opname process required checking the availability of goods by directly counting items in the warehouse and matching them with records in the inventory books. This process required considerable time and effort.

To obtain information regarding the inventory recording system prior to the implementation of SIBAPER, the researcher conducted direct interviews with the Sub-Coordinator of Finance and Asset Management and financial staff at Dinsos P3AKB Bondowoso.

Mrs. Sofi, as the Sub-Coordinator of Finance and Asset Management, stated:

"So, every inventory transaction, whether receipt or issuance, must first be completed with physical documents. These can be delivery notes, handover reports, or receipts, depending on the type of transaction. All of these documents must be archived. After the physical documents are collected, we usually recap the data from those documents into Excel tables. These recapitulations then become the basis for preparing monthly and annual reports."

Mr. Heriyanto, as a financial staff member, added:

"There are quite a lot of obstacles. First, there are often discrepancies between administrative records and the physical condition of goods in the warehouse. For example, the records show a certain quantity, but when checked directly, there is a difference. This usually happens because manual recording is prone to input errors, or physical documents are not updated immediately. As a result, the data in Excel can differ from the actual conditions in the field."

From these interviews, it was found that prior to 2020, inventory recording still relied on manual methods using physical documents, inventory ledgers, and data recapitulation through Excel. Thus, every inventory transaction, both receipt and issuance, had to be supported by physical documents such as delivery notes, handover reports, or receipts, which were then archived. Subsequently, data from the physical documents were recapped into Excel tables as the basis for preparing monthly and annual reports. This process required a considerable amount of time because data had to be transferred repeatedly from paper to digital form. Manual recording often caused problems, such as discrepancies between administrative records and the physical condition of goods in the warehouse, delays in report preparation, and limited data access that was managed only by certain staff. These conditions had implications for the slow consolidation process when preparing the Regional Property Report (BMD) and the Local Government Financial Statements (LKPD).

Thus, the interview results indicate that the manual system used before the implementation of SIBAPER had major weaknesses, including slow recording workflows, a high risk of input errors, and low data transparency. These conditions ultimately encouraged the need for a digital-based recording system to improve effectiveness, accuracy, and accountability in inventory management at Dinsos P3AKB Bondowoso.

Inventory Recording Process Using SIBAPER

Based on interviews conducted with several parties within Dinsos P3AKB Bondowoso Regency, it was found that since 2020 all inventory recording has been carried out through the web-based Inventory Goods System (SIBAPER). This application has been integrated as part of the official administrative procedures for managing inventory within the office. The recording process through SIBAPER begins with every transaction of incoming and outgoing goods. Goods received from suppliers or government distribution are directly recorded by the SIBAPER operator by selecting item codes already available in the application database. The data are then automatically stored and updated whenever inventory mutations occur. The same process applies to outgoing goods, whether for distribution to beneficiary communities or internal work units. The operator inputs the quantity of goods issued, and the system automatically reduces the stock accordingly.

Mrs. Sofi stated:

"Officially, since 2020. So all inventory recording must be done through the SIBAPER application as part of administrative procedures. Manual recording alone is no longer allowed."

Mr. Chandra, as the SIBAPER operator, explained:

"When goods come in from suppliers or government distribution, I immediately input them into the system. I just select the item code already available in the application database, then enter the quantity. After that, it is automatically saved and the stock increases. When goods go out, for example for distribution to the community or other work units, I input it again. The stock will automatically decrease according to the quantity issued."

Mr. Heriyanto, as a financial staff member, added:

"We, as financial staff, also use data from SIBAPER to prepare reports. The stock data in the system becomes the basis for preparing the Regional Property Report (BMD) and the Local Government Financial Statements (LKPD). So even though the daily data input is done by the operator, we still depend on the accuracy of the data."

Interview results also show that the use of SIBAPER is not limited to operators, but involves various parties within the organizational structure. Inventory operators are responsible for daily input of incoming and outgoing goods. The Head of the Asset/Property Management Subdivision plays a role in administrative supervision, including ensuring transactions are recorded according to procedures and conducting cross-checks or stock opname to match system data with physical conditions in the warehouse. Financial staff then use data from SIBAPER as the basis for preparing the Regional Property Report (BMD) and integrating it into the Local Government Financial Statements (LKPD), which are audited annually by the Supreme Audit Agency (BPK). When discrepancies occur between system data and physical documents (such as handover reports or distribution receipts), financial staff conduct reconciliation processes. System data are also used as materials for evaluation meetings and accountability reports to the Regional Financial and Asset Management Agency (BPKAD) and BPK.

The inventory recording process in SIBAPER begins with entering inventory data by filling in basic information such as date, quantity of goods, and transaction description. Next, users must input the inventory item code selected from a list of codes already available in the system to ensure standardized and traceable recording. The next step is selecting the type of transaction, whether Incoming Inventory or Outgoing Inventory, according to the flow of goods that occurs on that day. Once the data are complete and accurate, users finalize the process by clicking the save button, ensuring that all transaction information is properly stored in the system and can be used to prepare more accurate and transparent inventory reports.

Figure 2. SIBAPER Main Interface

Source: Dinsos P3AKB Bondowoso Regency

On the main page of the SIBAPER application, users are presented with a concise display showing key information regarding overall system activity. This information includes the number of Regional Apparatus Organizations (OPD) registered as active users, the total number of operators using the application, and the number of incoming and outgoing inventory transactions recorded in the system. The main function of this display is as a dashboard that provides a quick overview of application utilization and inventory recording progress. In addition, the homepage provides a direct link to an official WhatsApp group used as a communication, consultation, and evaluation forum among operators, financial staff, and system managers at the regency level. This feature facilitates coordination, allowing users to quickly report issues, ask about technical procedures, or provide feedback on system development. Thus, the SIBAPER homepage serves not only as an entry point to application menus, but also as an information center, monitoring tool, and communication bridge among stakeholders in regional inventory management.

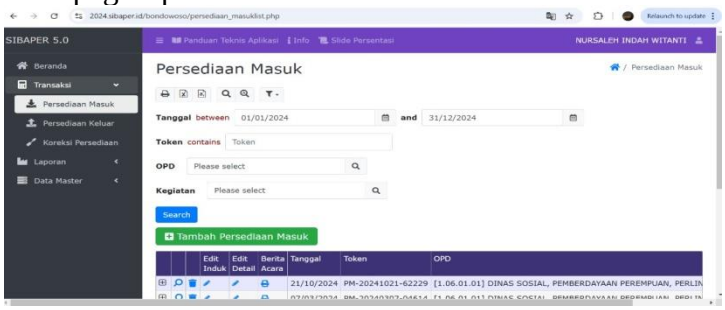

Figure 2. Incoming Inventory Recording

Source: Dinsos P3AKB Bondowoso Regency

In the Incoming Inventory menu of the SIBAPER application, the process of recording goods is carried out through clear and systematic stages. First, users determine the sub-activity that serves as the basis or purpose for the use of goods, such as social assistance programs, disaster logistics distribution, or other activities. Then, users input the activity date and the date the goods were received according to supporting documents, such as delivery notes or handover reports. After that, the operator selects the type of goods from the available database, including item codes, quantities, and units based on the physical condition of the received goods. If the goods are obtained from suppliers or third parties, the system also provides fields to record supplier identities as additional transaction evidence. In addition, this menu is equipped with a search feature that allows users to find inventory data more quickly using specific keywords, such as OPD name, type of sub-activity, or date of receipt.

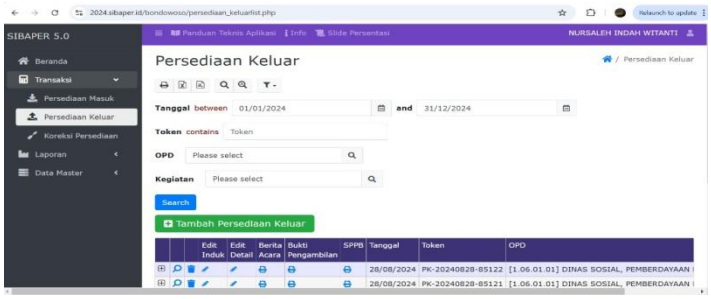

Figure 3. Outgoing Inventory Recording

Source: Dinsos P3AKB Bondowoso Regency

Similar to the Incoming Inventory menu, the Outgoing Inventory menu in SIBAPER provides various features that facilitate the recording of goods distribution. At the initial stage, users input data related to outgoing goods, including the sub-activity serving as the distribution purpose, activity date, and goods issuance date according to supporting documents such as goods request letters or distribution receipts. Next, the operator selects the item name from the system database, determines the item code, and inputs the quantity issued. This information automatically reduces the warehouse stock balance in the system according to the quantity distributed.

Figure 4.5 Stock Opname Report

Source: Dinsos P3AKB Bondowoso Regency

In the Report menu of the SIBAPER application, there is a Stock Opname sub-menu that functions to display information regarding remaining inventory managed by Dinsos P3AKB Bondowoso Regency. Through this feature, users can obtain up-to-date and accurate information on the quantity of inventory still stored in the warehouse based on previously recorded incoming and outgoing transactions. This feature greatly assists monitoring processes, as the automatically generated stock opname results can be compared with the physical condition of goods in the warehouse. Furthermore, stock opname reports serve as an important instrument in inventory control and evaluation activities. The detailed data presented enable leaders and relevant staff to assess whether inventory availability is sufficient for program implementation or whether additional procurement is required. Additionally, this report facilitates early detection of discrepancies between system records and actual field conditions, allowing corrective actions to be taken promptly.

The SIBAPER System Improves the Effectiveness of Financial Report Recording at Dinsos P3AKB Bondowoso

Based on interview results, the researcher asked informants whether the implementation of the Inventory Goods System (SIBAPER) has proven to

improve the effectiveness of financial report recording at Dinsos P3AKB Bondowoso.

Mr. Heriyanto stated:

"From our perspective, SIBAPER is clearly very helpful. The flow of inventory data is easier to access, and this is very important in preparing financial reports. Compared to the previous manual method, system data are clearer, more transparent, and easier to trace if something needs to be checked."

He continued:

"It cannot be said to be fully effective yet, because there are still some obstacles. For example, sometimes operator input is delayed. So when we need data for monthly or annual reports, not all data are updated. In addition, there are often discrepancies between system data and field documents, such as handover reports or distribution receipts. When that happens, we have to conduct manual reconciliation. Manual reconciliation takes time, so system effectiveness is still not optimal. However, overall, SIBAPER is still very helpful because report consolidation is faster than when everything was manual."

Based on interviews with financial staff, it can be concluded that the implementation of SIBAPER has had a significant positive impact on the smooth flow of inventory data. The system plays an important role in supporting financial report preparation by producing clearer, more transparent, and easily traceable data. This represents a real improvement compared to the previous manual recording method, which was slower, prone to discrepancies, and complicated data tracking. With SIBAPER, financial staff find it easier to consolidate reports both monthly and annually. Integrated system data allow faster access to required information, enabling more efficient analysis and reporting. In terms of accountability, the system increases transparency because each inventory transaction can be traced through available digital records. Nevertheless, effectiveness has not yet been fully achieved. The main obstacle is delayed data input by operators, resulting in data that are not always up to date when needed. This impacts the timely preparation of financial reports, particularly for monthly consolidation and year-end reporting. Additionally, discrepancies between system data and physical documents still require manual reconciliation, which consumes additional time and effort and affects work efficiency.

Despite these challenges, financial staff generally consider SIBAPER a significant improvement compared to previous manual methods. Existing obstacles are viewed as natural during the implementation phase and can be addressed through improved input procedures and stronger coordination among stakeholders. With further optimization, SIBAPER is expected to enhance inventory recording effectiveness and accelerate comprehensive financial report preparation.

Constraints in Implementing the Inventory Goods System at Dinsos P3AKB Bondowoso

Based on interview results, the researcher further explored factors supporting and hindering the financial reporting process using SIBAPER. Informants indicated that system effectiveness is influenced by both internal and external factors.

Mrs. Sofi stated:

"The most important thing is system standardization. Since it was

established, SIBAPER has become the official procedure for inventory recording. Administrative processes are more uniform, structured, and easier to trace. This is very helpful, especially in preparing financial reports, which are now faster compared to manual methods."

Mr. Chandra added:

"From my perspective as an operator, SIBAPER makes data retrieval easier. All transactions are digitally recorded, so there is no need to search physical archives. Everything is in the system, which speeds up report consolidation."

Mr. Heriyanto added:

"From a financial perspective, the system makes reports more transparent. Leaders can directly monitor inventory data at any time. Accountability also increases, which is important because inventory data are part of the Regional Property Report (BMD)."

Interview results show that since its implementation in 2020, SIBAPER has brought significant changes in inventory recording governance, although several obstacles remain that limit its optimal effectiveness. Supporting factors include system standardization, ease of data access, increased transparency, and managerial support. However, effectiveness is still hindered by limited formal training, data input errors and delays, low digital literacy among some staff, lack of integration with other financial systems, and high administrative workloads for operators. These factors collectively influence SIBAPER's effectiveness. While the system improves inventory recording quality and accelerates financial reporting, further efforts are required to optimize its benefits through capacity building, digital literacy enhancement, and system integration development.

The findings of this study are based on the results of interviews conducted with employees at DINSOS P3AKB Bondowoso. These findings provide a comprehensive overview of the implementation of the Inventory Goods System (SIBAPER) at the Social Services Office for Women's Empowerment, Child Protection, and Family Planning (DINSOS P3AKB) of Bondowoso Regency, as well as its impact on the effectiveness of financial recording and reporting.

1. Implementation of the SIBAPER System in Inventory Recording at DINSOS P3AKB Bondowoso

Since 2020, the Social Services Office for Women's Empowerment, Child Protection, and Family Planning (DINSOS P3AKB) of Bondowoso Regency has adopted the Inventory Goods System (SIBAPER) as an official procedure for recording inventory items. This step is part of a regional government policy on administrative standardization, which requires that all inventory management processes be digitally documented and uniformly structured. In practice, the system operates through a structured workflow in which operators are responsible for inputting incoming and outgoing inventory transactions by selecting item codes from the system database, after which stock balances are automatically updated. The stock opname feature facilitates periodic monitoring of inventory conditions, while the master data menu is used to manage user identities, employees or officials, and expenditure account codes. The data generated through SIBAPER then becomes the primary reference for financial staff in preparing inventory reports that are integrated into the Regional Government Property Report

(BMD) and the Local Government Financial Statements (LKPD).

The implementation of this system involves a clear division of roles. Operators function as technical implementers responsible for data entry and updates, the head of the goods/asset management sub-division carries out supervisory and coordination functions, financial staff perform data consolidation for accounting and reporting purposes, and leadership utilizes the resulting reports to support strategic decision-making. With this division of roles, the information chain from the technical level to the managerial level can be systematically traced. Compared to the previous manual method, which relied on physical documents, inventory books, and Excel recapitulations, the implementation of SIBAPER introduces a more uniform, structured, and auditable work pattern. This indicates that institutionally, DINSOS P3AKB has positioned SIBAPER as an integral component of its modern administrative system.

2. The Inventory Goods System in Improving the Effectiveness of Financial Report Recording at DINSOS P3AKB

From the perspective of effectiveness, the presence of SIBAPER has brought significant positive impacts on financial report recording. Financial staff stated that the system accelerates the process of consolidating inventory data, facilitates traceability when discrepancies occur, and enhances transparency in the flow of inventory data. This is particularly important given that local government financial reports require inventory data that are accurate, up to date, and accountable. Compared to the previous manual method, which depended on physical archives and Excel worksheets, SIBAPER provides data that are more accessible and easier to verify. With the availability of a digital audit trail, leadership can directly monitor stock developments and inventory distribution, thereby increasing accountability in inventory management.

In addition, SIBAPER promotes effectiveness through data and workflow standardization. All work units now use the same system, ensuring that financial report consolidation is no longer hindered by differences in formats or individual recording practices. The clarity and traceability of inventory data accelerate the preparation of both the Regional Government Property Report (BMD) and the Local Government Financial Statements (LKPD), which previously required a considerable amount of time due to the need to compile data from various manual archives. Thus, it can be concluded that the system has succeeded in improving information quality, reporting process efficiency, and transparency—three key indicators of effective financial report recording. Nevertheless, it should be noted that this effectiveness has not yet reached an optimal level, as technical and non-technical constraints still affect data consistency.

3. Constraints in the Implementation of the Inventory Goods System at DINSOS P3AKB Bondowoso

This study also identified several constraints that hinder the optimal implementation of SIBAPER. One major constraint is the limited training provided to users. Not all employees received formal training prior to using the application, resulting in many having to learn independently. This condition has led to uneven understanding of system features and

varying levels of digital literacy among employees. For staff who are less familiar with technology, the use of SIBAPER remains a challenging task.

In addition to training-related factors, data entry accuracy and timeliness also pose significant challenges. Operators often face high workloads with dense inventory transaction flows, causing data entry not always to be performed in real time. These delays result in system data not always being up to date when financial staff require reports, and occasionally errors in item codes occur, leading to discrepancies with physical warehouse conditions. To address this issue, manual reconciliation is still required, which ironically reduces the efficiency expected from a digital system.

The research findings indicate that the implementation of the Inventory Goods System (SIBAPER) at DINSOS P3AKB Bondowoso Regency has contributed to improving the accuracy and speed of inventory recording processes. This is consistent with Accounting Information System (AIS) theory, which states that a good information system must be capable of collecting, processing, and presenting information accurately and in a timely manner to support decision-making processes. SIBAPER, which facilitates digital recording of incoming goods, outgoing goods, and stock opname, fulfills the functions of an AIS as described by Romney and Steinbart, namely providing relevant information, reducing the likelihood of human error, and increasing administrative efficiency. Furthermore, the improvement in inventory recording quality through SIBAPER supports elements of government financial reporting as regulated in Government Regulation (PP) No. 71 of 2010 concerning Government Accounting Standards, particularly regarding the obligation to fairly present inventory in the Balance Sheet and Notes to the Financial Statements (CALK). However, the findings also reveal constraints in the form of limited operator competence and insufficient system socialization, demonstrating that the effectiveness of an AIS depends not only on technology but also on the readiness of human resources, as emphasized by Gelinas, who argues that system success is strongly influenced by users' ability to operate it. Thus, theoretically, these findings confirm that information system implementation will be optimal when supported by complete procedures, competent users, and adequate internal controls.

In the context of modern governance, the maqāṣid paradigm—particularly the principle of *ḥifẓ al-māl* (protection and management of wealth)—has strategic relevance as both an ethical and philosophical foundation for managing regional assets and preparing financial reports. The implementation of information systems such as the Inventory Goods System (SIBAPER) represents a practical manifestation of maqāṣid values, as the system supports accountability, transparency, and the safeguarding of public assets through orderly recording, precise data validation, and accountable financial information presentation. Strengthening inventory accuracy and mitigating potential state losses directly reflect efforts to protect public assets from deviation, fraud, and administrative negligence. Furthermore, the digitalization of inventory governance aligns with the maqāṣid aspect of *ḥifẓ al-ʿaql*, as the use of data- and evidence-based systems supports rational, systematic decision-making consistent with principles of bureaucratic efficiency. The

implementation of digital systems also reinforces the *taḥsīniyyāt* dimension, namely improving the professionalism of public officials, administrative ethics, and organizational order through modern, effective, and high-standard work practices.

The implementation of the Inventory Goods System (SIBAPER) as an official mechanism for recording inventory flows represents the execution of regional government policy mandating standardized administrative governance. Through this policy, every inventory recording process is conducted digitally using a uniform format. In its application, the system operates through a systematic workflow in which operators input data on incoming and outgoing inventory transactions by selecting item codes available in the database, after which stock quantities are automatically updated. The system also provides a stock opname feature to support periodic inventory monitoring, as well as a master data menu that manages information on users, employees, officials, and expenditure account codes. All data generated through SIBAPER then become the primary source for financial staff in preparing inventory reports that are subsequently integrated into the Regional Government Property Report (BMD) and the Local Government Financial Statements (LKPD).

CONCLUSSION

The results of the data analysis indicate that the implementation of the Inventory Goods System (SIBAPER) at the Social Services Office for Women's Empowerment, Child Protection, Population Control, and Family Planning (DINSOS P3AKB) of Bondowoso Regency has been carried out optimally in supporting the inventory recording process. Through this system, the level of accuracy has increased, the recording process has become faster, and administrative errors have been reduced compared to the previously used manual methods. This condition is in line with the focus of the study, which assesses the extent to which SIBAPER is effective in managing inventory while simultaneously supporting the preparation of institutional financial reports. From a theoretical perspective, these findings strengthen the view that the utilization of digital-based information systems makes a significant contribution to improving the efficiency and accuracy of inventory data management. Meanwhile, in practical terms, the use of SIBAPER has proven to produce tangible positive impacts, particularly in generating financial reports that are more transparent, accountable, and compliant with applicable standards. Therefore, this study not only enriches the literature on the implementation of inventory information systems in the public sector but also provides relevant empirical evidence for other government institutions facing similar challenges. Accordingly, the researcher formulates the following conclusions:

1. The implementation of the Inventory Goods System (SIBAPER) within the DINSOS P3AKB Bondowoso environment has resulted in significant changes in inventory data management. The recording process, which was previously conducted manually, is now carried out in a more systematic and efficient manner with a higher level of accuracy. Through this system, the flow of incoming and outgoing goods can be monitored more clearly, the potential for recording errors can be minimized, and the preparation of

inventory reports can be completed more quickly and in a more structured format.

2. The use of SIBAPER has been proven to contribute to improvements in the quality of the institution's financial reports. The inventory data generated are more transparent, presented in a timely manner, and can be accounted for. In addition, the system supports the implementation of government accounting standards by strengthening the accuracy of financial information presentation. Its positive impact is reflected in increased public accountability, as the resulting financial reports are more consistent with the principles of transparency and information disclosure.
3. Despite its substantial benefits, the implementation of SIBAPER still faces several obstacles. Limited operator understanding, insufficient technical training, and resistance to the adoption of new technologies are factors that affect the system's effectiveness. These conditions indicate that the success of implementation is highly dependent on the readiness of human resources and managerial support. Therefore, improvement strategies in the form of continuous training and the strengthening of internal policies are required so that the system can be optimized to its fullest potential.

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