

Analysis Of The Use Of The Sakti Application System In Managing Financial Reports At The National Narcotics Agency Of Karawang Regency

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ABSTRACT

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Purpose of the study — This study aims to understand the implementation of the SAKTI application in financial management at the Karawang Narcotics Agency (BNN Karawang), particularly in improving the efficiency and effectiveness of financial reporting and administrative processes

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Research method—The research uses a qualitative descriptive approach. Data were collected through observation, interviews, literature study, and triangulation to ensure accuracy and credibility of the findings

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Result— The implementation of the SAKTI application at BNN Karawang began in early 2022. Although relatively new, the application has been effectively and optimally utilized. It simplifies financial administration tasks, allows multiple financial operations within a single platform, minimizes system errors or crashes during data processing, and successfully replaces the previous financial recording system. However, employees still require additional training and deeper understanding to maximize the application's potential.

Conclusion— The SAKTI application supports and enhances financial management at BNN Karawang without altering the fundamental roles and functions of financial recording. It streamlines operations and improves data accuracy, indicating a positive shift toward digitalized and integrated financial systems in government agency.

Keywords: *Implementation; SAKTI Application; State Financial Management.*



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INTRODUCTION

Notes to the Financial Statements are intended to provide users of the Financial Statements with more comprehensive information about the matters contained in the Financial Statements. Notes to the Financial Statements include descriptions of fiscal policies, accounting policies, and explanations of financial statement items, as well as detailed lists or descriptions of the item values presented in the Budget Realization Report and Balance Sheet (PPRI, 2010).

In today's era, technology has a significant impact on the development of an organization. This is evidenced by the ease with which we can receive and load information, enabling rapid dissemination. Therefore, a recording system using an application is essential for agencies in financial management. A good recording system can produce well-structured financial reports, thus ensuring structured reporting. If a government agency does not implement a good recording system, it can lead to fraud or irregularities in reporting. Errors in financial reporting can be prevented by implementing technology-based recording systems that include automatic correction tools.

A financial information system is an information system designed to provide information on various financial issues to all stakeholders in the company. Financial information systems can also be interpreted as information systems that contain information about cash flow for users throughout the company. Related to this, there are several problems that occur in financial management which are always hampered by the untidiness of the details of activity plan data and financial reports as well as office supplies and assets. Romney & Steinbart (2015).

Therefore, I am interested in writing this final project, entitled "Implementation of the Activity Plan and Financial Report Application at the Karawang National Narcotics Agency."

The Agency-Level Financial Application System (SAKTI) was implemented in all work units in 2022. The 2022 Financial Report is the output of the SAKTI application. This application consists of nine application modules: Admin, Budgeting, Commitments, Payments, Treasurer, Inventory, Fixed Assets, Accounts Receivable, and General Ledger and Reporting. Recordings in one module within the SAKTI application will impact other modules within the SAKTI application, including the GL and Reporting modules. Recordings in these modules will impact the work unit's financial reports through the journals generated in SAKTI. In addition to journals, SAKTI also generates general ledgers, trial balances, and financial reports. This video explains the journal entries for spending transactions using Inventory Money generated by SAKTI.

Obstacles that remain a hindering factor in 2022 include a lack of personnel capable of understanding the procedures for preparing accountable reports, as well as a lack of understanding of the vital role of activity evaluation instruments in ensuring the smooth preparation of Government Agency Performance Reports (LKIP). Several steps have been taken to address these issues, including continuously improving two-way communication between sections and the planning, finance, and reporting functions.

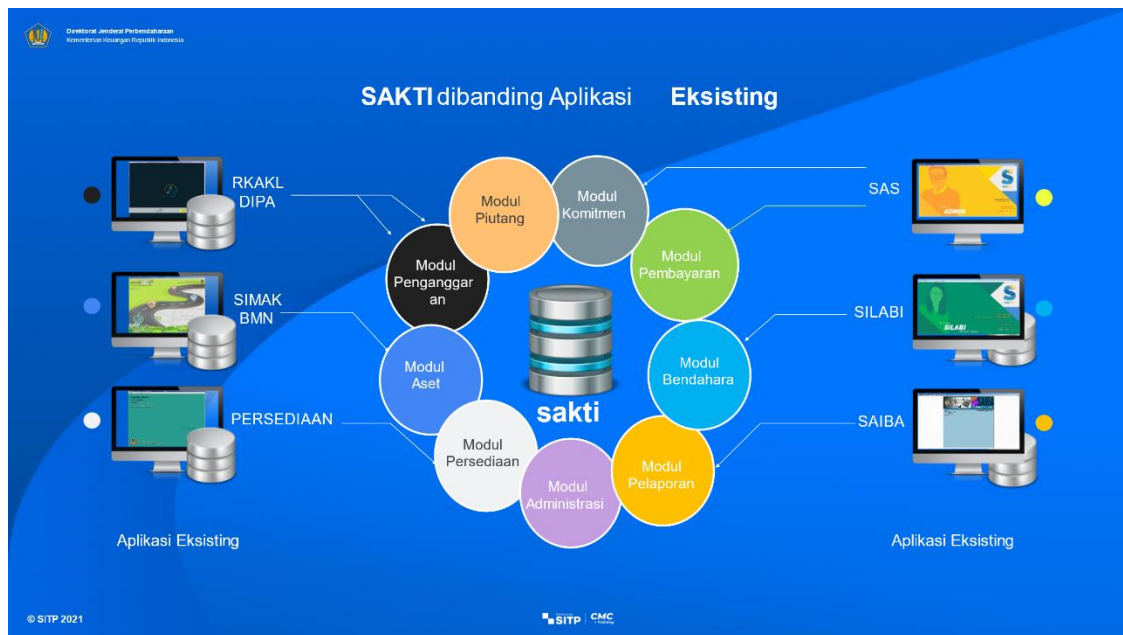


Figure 1. Pre-research results on the SAKTI application of the Karawang Regency National Narcotics Agency for users

Source: BNNK 2023

The information technology system used must be of good quality and facilitate its users in performing a task. DeLone and McLean (2003) have proposed six dimensions of measuring the quality of an information technology system, including: service quality, user satisfaction, information quality, system quality, usage and interest in use, and net benefits. Information technology system reform is not only carried out in the private sector, but also carried out in the government sector. This reform is carried out to support the creation of good governance (Good Government Governance). The government is encouraging the creation of e-government by trying to maximize public services by using electronic-based services maximizing the use of information technology.

The progress of e-government practices in Indonesia is in the form of implementing the Integrated Financial Management Information System (IFMIS), especially in managing government finances. One of the changes and improvements to IFMIS is the use of the SAKTI Application (Agency Level Financial Application System) which is used by Work Units in implementing state financial management activities. State Financial Management Activities include (1) planning, (2) implementation, (3) supervision, and (4) reporting/accountability. As a form of accountability for the implementation of government financial management activities, as stated in Law No. 17 of 2003 concerning State Finance and Law No. 1 of 2004 concerning State Treasury, it explains that Budget/Goods Users represented by Ministers/Heads of institutions are tasked with designing and making financial reports for State Ministries/Institutions under their authority. In other words, all Ministries/Institutions are required to implement accounting and accountability reports related to the implementation of

the APBN. The form of accountability for the implementation of the APBN is in the form of financial reports in the form of Budget Realization Reports, Operational Reports, Balance Sheets, Equity Change Reports and Financial Statement Notes. The implementation of the preparation refers to Government Regulation No. 71 of 2010 concerning Government Accounting Standards and various provisions related to good financial management in government through accrual-based preparation and presentation, so that financial information can be presented accurately, transparently, and in tabular accounts. The preparation of the intended financial reports has been accommodated through the SAKTI application since 2015 in line with the change in the government accounting system from cash-based to accrual-based accounting.

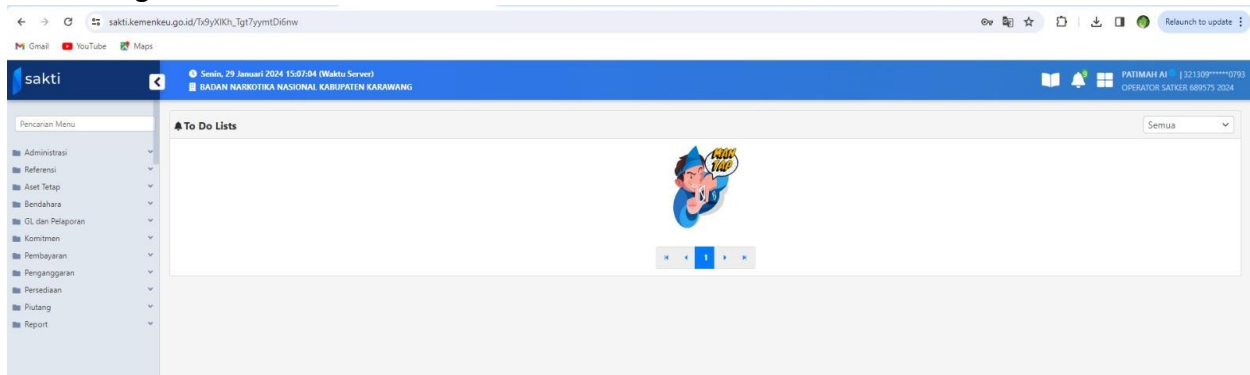


Figure 2. Results of pre-research on the features and modules of the SAKTI application for the National Narcotics Agency (BNNK) in Karawang Regency for users.

Source: BNNK 2023

To date, most Work Units have used the SAKTI application. This study will discuss: (1) How the accounting system is implemented in Work Units that use the SAKTI application; (2) How the financial data integration process is at the Work Unit Accounting Unit (UAKPA), Regional Accounting Unit, Echelon I Accounting Unit (UAPPA E-1), and Ministry-Level Accounting Unit (UAPA); (3) How the SAKTI application supports the preparation of Government Financial Reports.

The purpose of this observation is to determine the implementation of the SAKTI application at the Karawang BNNK using the SAKTI application. To determine what obstacles in the role and problems in financial reporting using the SAKTI application at the Karawang BNNK. To determine what efforts are being made to overcome obstacles in financial reporting using the SAKTI application at the Karawang BNNK Office.

LITERATURE REVIEW AND HIPOTESYS DEVELOPMENT

A. LITERATURE REVIEW

Financial Management

Financial Management is the process of regulating financial activities within an organization, including planning, analysis, and control, typically carried out by a financial manager. Financial management can also be defined as all company activities related to

obtaining funds by minimizing costs and efficiently using and allocating these funds to maximize the company's value, namely the price potential buyers are willing or prepared to pay for a sale. Financial statements consist of a balance sheet, income statement, and statement of changes in equity. The balance sheet depicts the total assets, liabilities, and equity of a company during a specific period. The income statement shows the company's results and expenses incurred during the period. The statement of changes in equity shows the sources and uses, or reasons for changes in the company's capital (Munawir, 2007:5).

Based on the definitions put forward by experts, it can be summarized that financial management is all company activities related to obtaining working capital funding, using or allocating funds, and managing assets to achieve the company's primary objectives.

Financial Report Management

After transaction data is recorded in journals and posted to the Jedge ledger, accounting reports are prepared to provide useful information to users, primarily as a basis for future decision-making. These accounting reports are called financial statements. Financial statements are the end product of a series of processes involving recording and summarizing business transaction data. An accountant is expected to be able to organize all accounting data to produce financial statements, and must also be able to interpret and analyze the financial statements they produce. Financial statements are essentially the result of the accounting process and can be used as a tool to communicate financial data or company activities to interested parties. Kieso et al. (2019).

In other words, these financial statements serve as information tools connecting companies with stakeholders, demonstrating the company's financial health and performance. The order of financial statements based on their presentation process is as follows:

1. The Statement of Owner's Equity is a report that summarizes changes in a company's owner's equity for a specific period. This report is often referred to as the statement of changes in equity.
2. The Balance Sheet is a systematic report of a company's assets, liabilities, and equity as of a specific date. The purpose of this report is to illustrate the company's financial position.
3. The Statement of Cash Flows is a report that details cash inflows and outflows from each activity, from operating activities to investing activities to financing activities, for a specific period. The cash flow statement shows the net increase/decrease in cash from all activities during the period, as well as the company's cash balance at the end of the period.

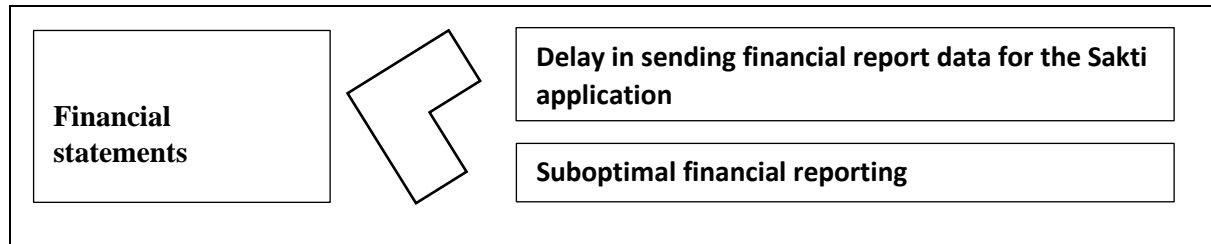
Financial statements are usually accompanied by notes to the financial statements. These notes are an integral and inseparable part of the financial statements. Their purpose is to provide a more complete explanation of the information presented.\

B. HYPOTESIS DEVELOPMENT

A conceptual framework is a researcher's thought process that serves as a basis for strengthening the sub-focus that underlies the research. Qualitative research requires a foundation to provide a more focused approach. Therefore, a conceptual framework is needed to further develop the research context and concepts, clarifying the research context, methodology, and the use of theory. The explanation developed will combine theory with the research problem. A conceptual framework needs to be presented in a study if it relates to or is related to the research focus. The purpose of a conceptual framework is to establish a clear and logically acceptable research flow (Sugiyono, 2017: 92).

A conceptual framework is not simply a collection of information obtained from various sources, nor is it merely an understanding. Rather, it requires more than just data or information relevant to the research. It requires an understanding gained by the researcher from searching for sources and then applied within the framework. The understanding within a conceptual framework will underpin other previously established understandings. This framework of thought will ultimately become a fundamental understanding and become the foundation for every other thought. Based on the explanation that has been explained above, several concepts are depicted that will be used as a reference for researchers in applying this research. The theoretical framework of thought above will be applied in a conceptual framework in accordance with the research to be studied, namely "the application of the magic application in the management of financial reports at the Karawang Regency National Narcotics Agency". Identity is something that exists within a person that is not merely attached to that person, identity is also a stage that unconsciously always occurs in everyday life. The concept used in supporting researchers here is the stage of forming the construction of identity, the key to identity is the building of self-identity, showing who we really are and our similarities with a number of people and what differentiates us from others (Barker, 2008: 172). There are two issues that researchers want to address in this study, entitled "Implementation of the Sakti Application in Financial Report Management at the National Narcotics Agency in Karawang Regency." These are outlined as follows:

1. Uploading report data to the central office, including various activities such as creating detailed budget reports to be sent via the SAKTI application at the National Narcotics Agency, is sometimes delayed due to suboptimal application performance or unstable Wi-Fi signal.
2. The financial reporting system, which still relies on records, is still suboptimal, as the financial reports at the agency sometimes pile up and get lost.



Source: Author's processed work, 2023

Research Proposition

A research proposition, in this sense, is a statement of ideas or structures that can be relied upon, evaluated, or tested for validity to explain or anticipate qualitative phenomena. Along with structures, ideas, and definitions, propositions are an essential part of any theory's ability to explain observed phenomena. In qualitative research, hypotheses do not need to be stated formally. Propositions can also be viewed as working hypotheses for studying the topic under discussion. In this way, research hypotheses are constructed from scratch using previous research findings and underlying ideas. In this research, the research propositions used are formulated in the form of financial statement relationships, general relationships between the variables studied.

METHOD

a. Research Design

The research method used in this article is descriptive qualitative. According to (Sugiyono 2019), qualitative research is conducted in a "natural setting," therefore this research is also referred to as a "naturalistic research method." The data for this study was collected using a triangulation strategy, or the use of multiple data sources to reach a conclusion. The researcher in this study was interested in understanding the problems experienced by both employees and management. The main objective of this study is to provide an overview of what actually occurred throughout the investigation by revealing events or facts, circumstances, phenomena, variables, and situations. A proposition is a tentative hypothesis from a study regarding a phenomenon that occurred. This research proposition is based on previous research and the theories underlying this research. Furthermore, participatory research was conducted through interviews with high-ranking officials at the Karawang National Narcotics Agency (BNNK), BNNK Karawang employees, and employees (as external parties). The focus of this research is on financial reporting at the Karawang Regency National Narcotics Agency.

b. Participants, Time, and Location of the Research

According to (Yin 2018), a participant is one or more individuals from the case study being researched who will be interviewed or asked to review the draft case study report. A data

triangulation approach, encompassing interviews, observation, and documentation, was used by both participants and expert informants in this study. Participants also possess knowledge or expertise in their respective fields and a deep understanding of the research context.

This research began in November 2023 and lasted for approximately three months. This research was conducted at the Karawang Regency National Narcotics Agency (BNNK) located at Jl. Husni Hamid No. 24, Nagasari, West Karawang District, Karawang, West Java 41312.

c. Data Collection Techniques

According to (Sugiyono 2013), data collection techniques are the most important step in research. In research, obtaining high-quality information that complies with norms is crucial. Therefore, knowledge of data collection techniques is crucial, as without a good understanding of these techniques, a researcher may not be able to collect relevant data. Data triangulation procedures, including a combination of interviews, observation, and documentation, were used to collect information for this research, as explained above.

Based on the explanation above, data triangulation techniques were used to collect data for this research, namely a combination of interviews, observation, and documentation. The first was a literature review, which involved collecting related information and previous theories. The second was a field study, which involved conducting observations and interviews.

1. Observation

The observations conducted in this research involved visiting employees and leaders at the Karawang National Narcotics Agency (BNNK) to gain in-depth insight into the research object.

2. Interviews

The type of interview used was a structured interview, with the necessary tools and instruments prepared for the interviews. Technically, the interview activities to be conducted include: first, conducting in-person interviews with informants, including employees and leaders of the Karawang National Narcotics Agency (BNNK), by asking a pre-prepared list of questions. Second, if the first method is hampered by time constraints and the availability of data collection is limited, interviews may be conducted by telephone, Zoom, or other appropriate media.

3. Documentation

In this study, documentation includes a list of questions, interview results, images of the work environment at the Karawang BNNK, and other relevant documents.

4. Audiovisual Equipment

In this part of the data collection process, various audiovisual equipment such as notebooks, pens, highlighters, cell phone cameras, and other tools are used to take notes, record audio, take pictures, and so on during the interview and observation process. This equipment supports more comprehensive and accurate data collection.

d. Data Collection Sources

Data sources refer to potential resources that provide information. The data used in this study utilize two types of data sources, as follows:

1. Primary Data

According to (Sugiono 2017), primary data is data obtained directly by the data collector from the primary source or the location where the research object is located. Primary data in this study is information obtained directly from sources through interviews and observations with the research object. In this study, the author conducted interviews with employees of the Karawang National Narcotics Agency (BNNK), the head of the Karawang National Narcotics Agency (BNNK), and related parties.

2. Secondary Data

According to (Sugiyono 2017), secondary data is data collected through other sources, such as other individuals or written materials. Secondary data in this study is information from agencies or individuals that has been prepared and published publicly. In this data, the author obtained it from books, scientific journals, company activity reports, and other sources that can be used as supporting material for this research.

e. Data Analysis Techniques

According to (Sugiyono 2016), data analysis techniques are activities in qualitative data analysis carried out interactively and continuously until complete, so that the data is saturated. Activities in data analysis include data reduction, data presentation, and drawing conclusions.

1. Data Reduction

The goal is to reduce the complexity of the data to provide a more complete picture and facilitate the collection of more data, if necessary.

2. Data Presentation

After the data has been reduced, the next step is to display the data. These steps are:

a) Process the data and prepare it for analysis. Transcribe interviews, scan documents, document field data, or categorize previously collected information.

b) Read the entire data.

c) Represent the results of the data analysis in the form of a narrative or qualitative report. The researcher will explain the themes discovered, outline the analysis results, and relate them to the research objectives and objectives.

d) The final step is interpreting or making sense of the data. This involves a deeper understanding of the research findings, where the researcher will attempt to grasp the essence of the research ideas or findings.

f. Data Validation

This research was conducted using triangulation. According to (Salim and Syahrums 2012), triangulation involves analyzing information obtained from various sources by cross-referencing data from interviews, observations, and related documents. According to (Sugiyono 2014), in the context of research, there are two types of validation that need to be considered: internal validation and external validation. Internal validation concerns the extent to which the research is accurate and consistent in achieving its stated results. Meanwhile, external validation relates to the extent to which the research results can be considered representative of the larger population or generalizable to broader situations or groups.

1. Technical Triangulation

In this qualitative research, technical triangulation was conducted by collecting data through relevant interviews and comparing them with observations of employees and leaders working at the Karawang National Narcotics Agency (BNNK). This method allows researchers to test the validity and reliability of the collected data to ensure that the research results accurately reflect the phenomenon being studied.

RESULTS AND DISCUSSION

A. RESULTS

The results of this qualitative research were obtained through observation, documentation, and structured interviews conducted directly at the research location, the Karawang National Narcotics Agency (BNNK). Three informants participated in this study: the general treasurer, the deputy treasurer, and the head (general subsection). These informants were valid and approved for inclusion in this study. The author conducted data validation using source triangulation and technical triangulation to explain how to test the credibility of the data and the trustworthiness of the research results.

Financial accountability is accountability for financial integrity, disclosure, and compliance with laws and regulations. The targets of this accountability are financial reports and applicable laws and regulations, covering the receipt, custody, and disbursement of funds by government agencies.

The agency-level financial application system (SAKTI) serves as a tool for work units to support the implementation of the National Budget System (SPAN) for financial management, from planning to budget accountability. The application aims to improve the preparation of financial reporting data within the National Narcotics Agency (BNNK). The SAKTI application includes the Administration Module, Budgeting Module, Commitment Module, Treasurer Module, Payment Module, Inventory Module, Fixed Assets Module, Accounts Receivable Module, and Accounting and Reporting Module. The BNNK agency had not previously used the SAKTI application, but had been using Special Access Share (SAS).

Several differences were identified in the previous BNNK application, which resulted in the application being updated to the latest version. The SAKTI application, which is used to manage financial budgets, has been replaced by the previous SAS application, which used a flash drive. Employees have encountered challenges using the SAKTI application, including Wi-Fi network disruptions during data uploads, which hampered effective work. Among other things, the scheduling of data delivery and upload to the central office, which is carried out within specified deadlines, has a significant impact, resulting in suboptimal and ineffective results. The financial management process is handled by the following application modules:

(1) The budgeting process is handled by the Budgeting module.

(2) The implementation process is handled by several modules, namely the Commitment module (including the Supplier Management and Commitment Management sub-modules), the Treasurer module, the Fixed Assets module, the Inventory module, and the Payment module.

(3) The reporting process is handled by the GL and Reporting modules. The Budgeting module carries out the process of preparing the Work Budget Plan through to the preparation of the Budget Implementation Document, including the planning process for budget absorption and revenue within a fiscal year.

Before using the SAKTI application, a socialization session is required to familiarize users and employees of the National Narcotics Agency (BNNK). What features are included in the SAKTI application, a payment module for financial reports at the National Narcotics Agency (BNNK)? SAKTI application features:

- (1) Database Integration,
- (2) Single Entry Point,
- (3) MAKER, CHECKER, APPROVER Concept,
- (4) Journal Tracing,
- (5) Implementation of ACL, Access Control List (ACL),
- (6) Implementation of Closing Period,
- (7) Implementation of 14 Periods, consisting of 12 normal periods.

SAKTI simplifies and integrates applications previously used separately by agencies, from budgeting to financial report preparation. According to observational interviews at BNNK agencies, many stated that it has been effective because they have used the SAKTI application for financial reporting, which generally creates data privacy issues. Data upload delays, and some within BNNK still use bookkeeping, which can lead to loss or accumulation of books. There are several advantages of the SAKTI application at BNNK, namely, actual-based accounting records (applications), SPAN, no need for multiple applications, no time wasting, no need to go to the KPPN repeatedly, a database for one module and also one database for all feature units in the SAKTI application. Information quality can use five dimensions, namely accuracy, timeliness, completeness, relevance, and consistency.

B. DISCUSSION

The implementation of the SAKTI (Sistem Aplikasi Keuangan Tingkat Instansi) application at the Karawang Regency National Narcotics Agency (BNNK Karawang) marks a significant transformation in the agency's financial management system. This discussion elaborates on the findings, interprets the implications of the SAKTI application's implementation, and aligns the results with existing theories and practices in public financial management.

First, the transition from the previous Special Access Scheme (SAS) to the SAKTI application reflects a strategic shift from a decentralized, offline-based system to a centralized, online integrated platform. As revealed in the interviews, SAS relied heavily on portable storage devices such as flash drives, which posed risks related to data loss, duplication, and lack of real-time synchronization. In contrast, SAKTI offers a secure, server-based system with controlled access, enhancing data integrity and confidentiality. This shift supports the principles of good governance by promoting transparency, accountability, and efficiency in financial administration, as emphasized in Indonesia's e-government initiatives and the National Financial Administration System (SPAN).

The effectiveness of SAKTI in streamlining financial processes is evident in its modular structure, which covers the entire cycle of financial management—from planning and budgeting to implementation and reporting. The integration of nine modules (Administration, Budgeting, Commitment, Cashier, Payment, Inventory, Fixed Assets, Receivables, and General Ledger & Reporting) allows for seamless data flow across functions. A key advantage highlighted by informants is the single entry point feature, which eliminates redundant data input and reduces the likelihood of human error. This aligns with DeLone and McLean's (2003) information system success model, particularly in terms of system quality and information quality, where accurate, timely, and consistent data contribute to better decision-making and reporting.

Moreover, the maker-checker-approver concept embedded in SAKTI strengthens internal controls by enforcing role-based access and transaction verification. This feature enhances accountability and minimizes the risk of fraud, supporting the agency's compliance with Government Regulation No. 71 of 2010 on Government Accounting Standards. The journal tracing capability further reinforces auditability, allowing users to track financial transactions from the general ledger back to their source documents—such as purchase orders or delivery receipts—thus ensuring transparency and facilitating internal and external audits.

Despite these advantages, the study identifies several challenges that affect the optimal use of SAKTI. The most frequently reported issue is unstable Wi-Fi connectivity, which disrupts data uploads and delays financial reporting. This technical constraint directly impacts the timeliness and reliability of financial information, especially during critical periods such as budget revisions or year-end reporting. The problem is exacerbated by tight deadlines and rescheduled reporting timelines, which reduce the window for error correction and system recovery. This finding supports the argument that digital transformation in public institutions requires not only software implementation but also robust supporting infrastructure.

Another critical issue is the incomplete adoption of the SAKTI application across all financial recording activities. Some employees still rely on manual ledgers, leading to data duplication, inefficiency, and increased risk of record loss. This hybrid system undermines the integration and automation benefits of SAKTI. The resistance to full digitalization may stem from a lack of

comprehensive training and familiarity with the system, as noted by informants who expressed the need for deeper understanding and continuous socialization. This highlights the importance of change management in technology adoption, where user readiness and capacity building are as crucial as the system itself.

Furthermore, the successful implementation of SAKTI requires a cultural shift toward data-driven decision-making and digital accountability. While the application provides real-time financial data and automated reports, its full potential can only be realized when users are not only technically proficient but also committed to utilizing the system for strategic planning and performance monitoring. The output of SAKTI—such as the Operational Report, Balance Sheet, Budget Realization Report, and Statement of Changes in Equity—serves not only as compliance tools but also as managerial instruments for assessing program effectiveness and resource allocation.

In conclusion, the implementation of SAKTI at BNNK Karawang represents a positive step toward modernizing public financial management. It enhances accuracy, efficiency, and accountability in financial reporting. However, to fully achieve its objectives, the agency must address infrastructural limitations, strengthen user competence through continuous training, and enforce a complete transition from manual to digital systems. These efforts will ensure that SAKTI is not merely a reporting tool but a strategic asset for effective and transparent governance

CONCLUSION

Based on the theory and research conducted, it is concluded that:

(1) The West Java Province National Narcotics Agency has implemented the SAKTI application since early 2022. Although it is still very new, its implementation is quite effective and optimal. However, employees still need more knowledge to maximize its implementation.

(2) Several things must be considered, such as: the readiness of internet facilities and the readiness of video tutorials for application implementation so that obstacles encountered in the field can be anticipated more quickly and do not disrupt state financial management.

(3) The recording conditions still use ledgers, and not all use the SAKTI application recommended by the government. Therefore, this can be a problem for suboptimal performance.

(4) The results of this study indicate that employee performance at the Karawang Regency National Narcotics Agency meets the agency's standards. The quality, quantity, and accuracy of the BNNK are quite good.

Based on the research findings and conclusions, the author will provide several recommendations for the benefit of the National Narcotics Agency (BNNK) in Karawang Regency:

1. The National Narcotics Agency (BNNK) currently uses the SAKTI application for financial reporting, facilitating employee work and making the application more effective and optimal. However, employees still need more knowledge to maximize the application of the SAKTI application.

2. Users are expected to ensure stable internal facilities are in place to ensure timely submissions and video tutorials on the SAKTI application to anticipate any challenges encountered in the field and prevent disruptions to the management of state financial reports.

3. The limited record-keeping and continued use of ledgers, resulting in overfilled books, leads to clutter and the risk of lost records. This situation encourages further use of the SAKTI application entirely.

4. BNNK employees are expected to continue providing the best quality and quantity of work according to the agency's needs. Furthermore, users should be more enthusiastic about implementing the SAKTI application, ensuring optimal employee use.

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