

# Enhance Transparency Accounting Information As a Sipp Application And Case Financial Application In Presenting The Financial Statements of Case in The Environment of Religious Jurisdictions

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**Abstract:** Today, along with the times, we are required to be able to adapt to the rapid development of information technology, where every activity or job is made easier by the emergence of various digital-based systems or applications that uphold the principles of effectiveness, and efficiency and modernity. So that now various agencies both from government, private sector, and others continue to innovate in the use of technology to facilitate work while still paying attention to the accuracy of results and ease of work supervision, this aims to improve the quality of employee performance and achieve the agency's goals. Initially, the implementation of case financial administration activities within the Religious Courts was still carried out manually. By the cashier as a duty supervisor, each financial transaction is recorded in the Root Financial Master Book according to the registered case number. The recording of each transaction is carried out on a cash basis. The cashier will record the income from the down-payment of incoming cases and incur costs related to the case process such as processing fees, non-tax state income (PNBP), notification of summons to the Plaintiff/Applicant/Defendant/Respondent, notification of notification, local inspection (decent), editorial staff stamp duty and others, or make a return of the remaining down payment to the parties whose case has been decided in the trial. Considering that the recording activities are related to the registration of incoming cases, trial activities, the existence of cases that have been dropped as well as daily transactions that are handed over to each Treasurer and Bailiff. Likewise, when presenting case financial reports, journaling is done manually which is of course quite time-consuming and prone to recording errors. As the Case, Tracking Information System (SIPP) application, which is further complemented by the Badilag Case Financial Application, enables the management of case financial administration and reporting to be carried out effectively, efficiently, and transparently. The way it works is by inputting every case financial transaction into the SIPP, the data is directly integrated with the e-Financial application

**Keywords:** accounting information system; case tracing information system (SIPP); e-financial case.

## I. Introduction

In the face of an increasingly rapid globalization era, every agency is expected to be able to adapt to technological advances to improve the performance of the agency itself. Within the Religious Courts, innovations are continuously made to find solutions to obstacles or problems found by each work unit under it. It aims to improve the quality of public services and a better court administration system. These innovations are based on real problems that occur in the courts, both in the field of public services and internal administration.

Electronic Case Financial Administration (e-case finance) is one way of managing the financial administration of cases in court, to accelerate the realization of effective, efficient, and modern judicial administration, this is also a form of implementation of the Indonesian Supreme Court Regulation Number 3 of 2018 concerning Electronic Court Case Administration. This case finance application is a SIPP supporting application that records all revenue and expenditure activities for each case, as regulated in the Guidelines for the Implementation of Duties and Administration of the Religious Courts. Financial statements are basically a source of information for investors as one of the basic considerations in making capital market investment decisions and also as a means of management responsibility for the resources entrusted to them (Prayoga and Afrizal 2021) . Financial performance is a measuring instrument to know the process of implementing the company's financial resources. It sees how much management of the company succeeds, and provides benefits to the community. Sharia banking is contained in the Law of the Republic of Indonesia No.21 of 2008 article 5, in which the Financial Services Authority is assigned to supervise and supervise banks. (Ichsan, R. et al. 2021)

The Case Investigation Information System (SIPP) is an application developed by the Supreme Court of the Republic of Indonesia and implemented by 4 (four) judicial bodies under it in 2018. This is a commitment of the Supreme Court of the Republic of Indonesia to create a transparent and accountable judicial institution in providing services to the public. SIPP was built as a good working medium for internal courts so that the administration is orderly, effective, and efficient and makes it easier to monitor performance users SIPP also has advantages, including making it easier for people seeking case information to update their case information easily, quickly, and at a low cost. In 2019, the presence of the Case Finance Application developed by the Directorate General of the Religious Courts Agency further complements the function of SIPP, especially in terms of managing case financial administration. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). The success of leadership is partly determined by the ability of leaders to develop their organizational culture. (Arif, 2019).

The financial administration activities of the case are quite simple but accuracy is required in the input of each account because it is very influential and related to court activities. And can be monitored by every user who has access to internal courts such as the Chair, Deputy Chair, Judge, Registrar, Junior Registrar, Substitute Registrar, Bailiff, Desk I, Table II, Table III, and Cashier.

Through this journal, the author is interested in describing the financial administration system and its reporting on the work unit that implements the application, which was originally implemented manually and then turned into technology-based.

There are currently 120 Canadian corporate and investment firm signatories to the UN Principles for Responsible Investment, representing assets under management of over \$4 trillion. These firms have committed to the integration of ESG issues into corporate and investment analysis and decisionmaking processes. That level of support speaks to the growing recognition that effective corporate governance includes addressing ESG risks and opportunities.

The Expert Panel has received opinions concerning many broad policy considerations and a great deal of advice from participants in the financial sector. Our report is purposely very detailed as to the precise statutory amendments that the federal government should enact

now to meaningfully move Canada forward on sustainable finance. Our 25 recommendations serve as a practical guide to changes in statutory language that are required based on the type of legislation and area of fiduciary obligation and disclosure discussed. The majority of the 72 questions posed by the Expert Panel will not likely require legislative change, but rather, will require innovative thinking, new finance, a principled commitment to a lower carbon economy backed by meaningful economic and technological strategies, and strong partnerships between governments, the private sector, the notfor-profit and non-governmental organization sectors. Our recommendations are “legislatively focused” in this submission because they build on existing statutory duties. The improvements suggested are aimed at providing a baseline commitment, across the board, for all federally-regulated corporations, financial institutions, investment funds and pension funds, to embed sustainable thinking in the discharge of their fiduciary obligations.

They are largely principles-based, setting threshold standards, which directors and officers can then implement as they believe appropriate for their organization. Our recommendations are timely and practical, and give specifics on how changes can be accomplished at the federal level. A priority is to amend the Canada Business Corporations Act (CBCA) to contain four new provisions regarding directors’ fiduciary obligations. First, amend the statute to require directors and officers to “consider” ESG factors with a view to the corporation’s best interest. In considering ESG factors, directors and officers may conclude that ESG factors are or are not factors posing a material risk or opportunity to the corporation. Corporate stakeholders would be confident that such factors have been considered by directors and officers if there is a clear statutory obligation to do so. Second, amend the CBCA to require directors and officers to address material ESG factors, an obligation that arises only where ESG factors are material to the best interests of the corporation. One option for wording, taken from federal environmental legislation, is that directors and officers are to “take all reasonable care” to address material ESG issues, which would place a reasonableness standard on these obligations.

Many of our recommendations are modelled on UK developments, where publicly-traded companies must now explain how they are managing issues such as environmental performance, diversity, human rights, and social and community involvement; and must report on certain statistics such as CO2 emissions. Imprecision in respect of information available on long-term climate-related financial risk or other ESG risks is not a bar to directors and officers acting now with a view to the best interests of the corporation. The Supreme Court of Canada has held that the defences of good faith and acting on a prudent and reasonable basis are very strong, even in the face of less than full information. The amendments would enhance corporate governance and encourage corporate boards to engage in oversight and undertake strategic planning in the interests of the long-term sustainability of the corporation.

At the same time, we are cognizant of the regulatory burden on companies and make some recommendations that would ease current requirements that may be outdated and allow companies to shift some resources towards climate-related and ESG risk management. There are a host of other federally-regulated companies that would benefit from this enhanced language of fiduciary obligation and ESG consideration, and while this report examines all of them, the priority should be the Bank Act and the Insurance Companies Act. Directors pursuant to these statutes have the same obligations as under the CBCA and have the good faith reliance defence under the relevant enabling statutes. Moreover, they are some of the most financially significant, with the most developed risk management and governance

structures, and thus most able to assist in shifting the trajectory towards a greener economy. As has often been done in the past, once there is experience with the CBCA, other statutes should be amended to align. We also recommend amending of the Canada Pension Benefits Standards Act to add the obligation to consider ESG factors when investing the assets of a pension fund in a manner that a reasonable and prudent person would.

The pension administrator should provide information on ESG factors to members, former members, survivors or former spouses for their consideration. The Pension Benefits Standards Regulation should be amended to require that the Statement of Investment Policies and Procedures must contain information on how ESG factors are being incorporated. These amendments go one step further than developments in Ontario, but mirror developments in the United Kingdom and Europe.

## **II. Review of Literatures**

### **2.1 Accounting Information System**

The accounting system is a method and recording of financial transactions made by management to identify, collect, analyze, classify, record, and report transactions of a business as a form of accountability for assets and liabilities for these transactions. Transactions must be completely recorded, properly authorized, properly classified, entered in the general ledger, and properly summarized, so that they can be adequately presented and disclosed in the financial statements.

While the computer application system is an application system developed to meet the needs of data processing and information management. The need for such data and information will grow with the development of the organization. Thus, the application system that has been developed must also be maintained to keep up with the development of these needs. Computer application systems can be used as a support system for accounting systems used by an organization, thus enabling an accounting system to be run more easily in achieving its goals.

The merging of the two systems will produce an Information System that is very useful for an organization, through a set of certain work procedures set by an organization, which is carried out to process and process data into a form of information that can be used in decision making.

An accounting information system is an integration of various systems or transaction processing cycles. The transaction processing system which is an accounting information subsystem exists in various operational functions of the organization because the accounting information system is the largest part of the management information system. Although the accounting information system adopts the concept of quality information, the weight of its activities is more oriented to data processing. Accounting information systems do not only process large amounts of data which include data collection, processing, (Azhar Susanto, 2017)

### **2.2 Activities in Transaction Processing System**

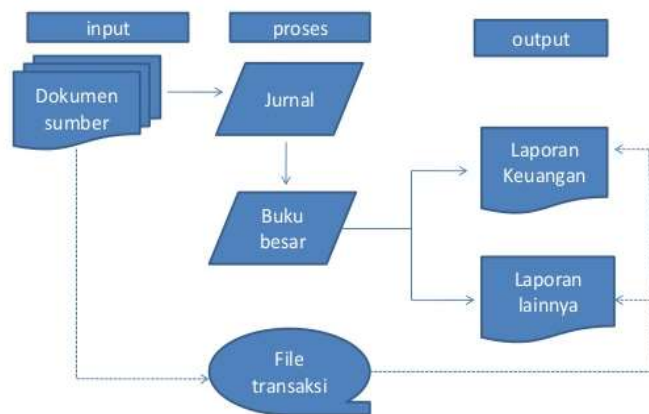
Transaction processing starts from the process of collecting, sending, and entering data to be stored or processed to produce output in the form of useful information for users. All data of economic value originating from the organization's operating activities and affecting the financial position of the company's organization (transactions) must be collected,

including data originating from activities related to raw materials, production processes, sales, and distribution of goods and services.

These activities or transactions include several company organizational activities related to external parties or activities that occur between sections within the organization. Transaction data obtained due to transactions that occur are collected or accommodated into a form (the form when it has been filled turns into a document), the data is then sent to the data entry section to be entered through a computer terminal to a computer center (server) which is then stored or processed Furthermore. Whether or not the SPT's performance is very dependent on the extent to which the SPT can meet the needs of its users, namely corporate organizations and interested outside parties.

### III. Research Method

The research method of this journal is qualitative. Here will be described descriptively how an application function. Starting from inputting activities which are then processed to produce an output in the form of a report. The following is the data processing process according to the accounting information system (AIS).



**Figure 1.** Data Processing Chart by SLA

The first process flow is a type of transaction that is carried out manually. Data is inputted based on source documents such as SKUM, payment notes, call relaas instruments, notification reports, and others. Processed through journalizing activities and entered in the general ledger to produce a financial report or other required reports.

The second process flow, transaction processing is carried out using a website-based application system that is accessed online. Input transactions based on source documents such as SKUM, payment notes, call release instruments, notification relaas, and other instruments. After the data is input, it is processed to form a transaction file and generate a report. In this case, there is no manual recording activity.

### IV. Discussion

Here will be explained how the development of judicial administration activities in the period before the SIPP Application and Case Finance Application.

#### 4.1 Prior to the SIPP Application and Case Finance Application

It is a time when all activities or activities/transactions are done manually. When the case is entered, the activity begins with recording it in the case master register book. This book is used to record detailed information on incoming cases and the history of the case until it is finished. Simultaneously, every transaction that appears will be journalized into the Case Finance Master Book manually.



*Figure 2. Master Book of Lawsuits*



*Figure 3. Case Finance Master Book*

#### 4.2 Period After the SIPP Application and Case Finance Applications

The Case Tracking Information System (SIPP) is an application system developed by the Supreme Court of the Republic of Indonesia in 2018. Followed by the Development of Case Finance Applications in 2019 by the Religious Courts Agency. The two systems are integrated with each other and their function replaces the manual recording process.

SIPP as a forum for registration of incoming cases and journalizing costs that arise during the case process is declared complete. While the Case Finance Application contains a reporting menu for case financial transactions that have been inputted into the SIPP.



No.	Tanggal Transaksi	Uraian	Pihak	Jumlah			Keterangan	Aksi
				Penerimaan	Pengeluaran	Saldo		
1.	Kamis, 03 Des. 2021	Faktor Biaya Parkir	Pengguna	Rp. 1.321.000		Rp. 1.321.000		
2.	Kamis, 03 Des. 2021	Biaya Pendaftaran PMP	Pengguna		Rp. 30.000	Rp. 1.481.000		
3.	Kamis, 03 Des. 2021	Biaya Pendaftaran WTS	Pengguna		Rp. 30.000	Rp. 1.481.000		
4.	Senin, 14 Des. 2021	Biaya Penggajian Penggugat			Rp. 0	Rp. 1.481.000	(Happy Plan, S.H.)	
5.	Senin, 14 Des. 2021	PMP (Biaya Penggajian Perantara Kapada Penggugat			Rp. 10.000	Rp. 1.431.000		
6.	Senin, 14 Des. 2021	Biaya Penggajian Tergugat I			Rp. 110.000	Rp. 1.281.000	Tahanan (Happy Plan, S.H.)	
7.	Senin, 14 Des. 2021	PMP (Biaya Penggajian Perantara Kapada Tergugat I			Rp. 10.000	Rp. 1.271.000		
8.	Senin, 14 Des. 2021	Biaya Penggajian Tergugat II			Rp. 80.000	Rp. 1.211.000	(Happy Plan, S.H.)	
9.	Senin, 14 Des. 2021	PMP (Biaya Penggajian Perantara Kapada Tergugat II			Rp. 10.000	Rp. 1.211.000		
10.	Senin, 14 Des. 2021	Biaya Penggajian Tergugat III			Rp. 30.000	Rp. 1.181.000	(Happy Plan, S.H.)	
11.	Senin, 14 Des. 2021	PMP (Biaya Penggajian Perantara Kapada Tergugat III			Rp. 10.000	Rp. 1.181.000		
12.	Jumat, 05 Feb. 2021	Biaya Penggajian Penggugat			Rp. 0	Rp. 1.181.000	E-cek (Happy Plan, S.H.)	
13.	Jumat, 05 Feb. 2021	Biaya Penggajian Tergugat I			Rp. 100.000	Rp. 1.081.000	Tahanan (Happy Plan, S.H.)	
14.	Jumat, 05 Feb. 2021	Biaya Penggajian Tergugat II			Rp. 80.000	Rp. 1.001.000	(Happy Plan, S.H.)	
15.	Jumat, 05 Feb. 2021	Biaya Penggajian Tergugat III			Rp. 30.000	Rp. 971.000	(Happy Plan, S.H.)	
16.	Senin, 24 Mei 2021	Biaya Penggajian Sakal Penggugat			Rp. 30.000	Rp. 941.000	(Happy Plan, S.H.)	
17.	Kamis, 17 Jun. 2021	Biaya Penggajian Kuasa Penggugat			Rp. 0	Rp. 941.000	E-cek (Muhammad Fakhri, S.H.I)	
18.	Kamis, 17 Jun. 2021	Biaya Penggajian Kuasa Tergugat			Rp. 0	Rp. 941.000	E-cek (Muhammad Fakhri, S.H.I)	
19.	Senin, 28 Jun. 2021	Tuntutan Fisikal Biaya Perantara		Rp. 3.800.000		Rp. 3.801.000		
20.	Kamis, 01 Jul. 2021	Pembayaran Selanjut			Rp. 3.250.000	Rp. 2.801.000		
21.	Kamis, 25 Jul. 2021	Bayar			Rp. 10.000	Rp. 2.991.000		
22.	Kamis, 29 Jul. 2021	Monev			Rp. 10.000	Rp. 2.981.000		

Figure 4. Every receipt and expenditure transaction related to a case

The SIPP application is the first step in registering every entry case and inputting.

The results from inputting the SIPP will immediately accumulate and can be seen on the main menu of the Case Finance Application. Case financial reports will be presented on a monthly, quarterly, semester, and annual basis. Through this application, report presentation can be done more effectively, efficiently, and transparently because it can be monitored directly by data users such as the Chief Justice or directly at the High Court which oversees each court below it. In the Religious Courts, there are several forms of case reports that are usually presented, including:

1. Case Finance Master Book (BIKP)
2. Case Finance Journal
3. General Cash Books and Auxiliary Books
4. LIPA 7 report
5. Cash Check Minutes Reconciliation Report



Figure 5. Display of Case Financial Support application

In the SIPP application, the types of court fees have been classified so that officers can directly choose the costs to be transacted as shown in the following figure:



No.	Kategori	Masa Gugat	Masa Jawab	Jumlah Pokok	Pembayaran	Pembayaran	Saldo	Aksi
1	Perkara Perdata	2019-01-01	2019-01-01	100.000	20.000	20.000	80.000	[Aksi]
2	Perkara Perdata	2019-01-01	2019-01-01	50.000	10.000	10.000	40.000	[Aksi]
3	Perkara Perdata	2019-01-01	2019-01-01	150.000	30.000	30.000	120.000	[Aksi]
4	Perkara Perdata	2019-01-01	2019-01-01	75.000	15.000	15.000	60.000	[Aksi]
5	Perkara Perdata	2019-01-01	2019-01-01	125.000	25.000	25.000	100.000	[Aksi]

*Figure 9. Display of Case Finance Journal Menu*

No.	Tanggal/Deskripsi	Uraian	Debit	Kredit	Saldo
1	2019-01-01			100.000	100.000
2	2019-01-01		20.000		80.000
3	2019-01-01			10.000	90.000
4	2019-01-01		10.000		80.000
5	2019-01-01			10.000	90.000
6	2019-01-01		10.000		80.000
7	2019-01-01			10.000	90.000
8	2019-01-01		10.000		80.000
9	2019-01-01			10.000	90.000
10	2019-01-01		10.000		80.000
11	2019-01-01			10.000	90.000
12	2019-01-01		10.000		80.000
13	2019-01-01			10.000	90.000
14	2019-01-01		10.000		80.000
15	2019-01-01			10.000	90.000
16	2019-01-01		10.000		80.000
17	2019-01-01			10.000	90.000
18	2019-01-01		10.000		80.000
Jumlah			100.000	100.000	
Saldo					0

*Figure 10. Display of Case Finance Journal Menu*

#### 4.5 General Cash Books and Auxiliary Books

General Cash Book (BKU) is a book that functions to record all types of financial transactions (receipts and expenses) of the clerk's office equipped with auxiliary books including:

- Assistance Book for all levels of court fees
- Iwadh's Money Help Book
- Incoming Call / PBT Delegation Money Helpbook
- HHK/HHKL Money Assistance Book
- ATK Money / Filing Help Book
- Consignment Money Help Book
- Money Execution Help Book
- Bank Money Helpbook
- Cash Help Book
- Stamp Money Help Book
- Unregistered Case Help Book
- Call Fee & PBT Helpbook
- Book of Remaining Debt Cases



*Figure 11. General Cash Book Menu Display*



*Figure 12. General Cash Book Download Results Display*

1. LIPA 7 Case Financial Report

View and print reports 7. Select report transaction date range to be displayed and printed.



*Figure 13. Report Download View LIPA 7*

## 2. Cash Check Minutes Reconciliation Report

Displays and prints the results of the General Cash Book as a whole.

## V. Conclusion

After developing applications within the Religious Courts Agency in terms of managing case financial administration, the following conclusions can be drawn:

1. Case financial administration activities and reporting are no longer carried out manually
2. With the SIPP Application and Case Finance Application, it further improves employee performance and makes reporting easier
3. Every case transaction can be monitored by other users such as judges and clerks. This is related to the trial process, if there is an error in inputting costs, other users can remind the officer. Thus this application system provides transparency to data users.

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