

# **ANALYSIS OF CONSTRAINTS CHARGING SALES BUDGET OF SIGAP BULOG APPLICATION IN ENTERPRISE RESOURCE PLANNING**

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## Abstract

The development of science and technology in the current era, one of which is significant change and the increase and progress of information technology in the fields of finance and accounting which can affect the financial reports contained therein. Digitalization of accounting allows the process of recording transactions and financial reporting to be carried out in an integrated and real-time manner. Technological developments have encouraged the *Badan Urusan Logistik* (BULOG) to implement an Enterprise Resource Planning (ERP)-based accounting information system using the *Sistem Informasi Harga Pangan* (SIGAP) application. The SIGAP application system is present as a solution to increase efficiency and effectiveness in budgeting, inputting, monitoring and managing food logistics. This system is operationalized to monitor and input food price data, determine sales budgets, and make it easier for stakeholders to increase efficiency and effectiveness, reducing operational costs. The method used in writing articles is practice and direct observation of the SIGAP BULOG application.

**Keywords:** SIGAP BULOG, ERP, Constraints, Budget

## *Abstrak*

*Perkembangan ilmu pengetahuan dan teknologi pada era saat ini, salah satunya adanya perubahan yang signifikan dan mengalami peningkatan serta kemajuan teknologi informasi dalam bidang keuangan maupun akuntansi yang dapat mempengaruhi laporan keuangan yang ada didalamnya. Digitalisasi akuntansi memungkinkan proses pencatatan transaksi, serta pelaporan keuangan dilakukan secara terintegrasi dan real-time. Dengan adanya perkembangan teknologi mendorong Perusahaan Umum Badan Urusan Logistik (BULOG) untuk melakukan sistem informasi akuntansi berbasis Enterprise Resource Planning (ERP) dengan menggunakan aplikasi Sistem Informasi Harga Pangan (SIGAP). Sistem aplikasi SIGAP hadir sebagai solusi untuk*

*meningkatkan efisiensi dan efektivitas dalam, penetapan anggaran, penginputan, pemantauan, dan pengelolaan logistik pangan. Sistem ini dioperasionalkan untuk pemantauan dan penginputan data harga pangan, penetapan anggaran penjualan, dan memudahkan stakeholder dalam meningkatkan efisiensi dan efektivitas, menekan biaya operasional. Metode yang digunakan dalam pembuatan artikel dengan praktik dan observasi langsung aplikasi SIGAP BULOG.*

**Kata Kunci:** *SIGAP BULOG, ERP, Kendala, Anggaran*

## **A. INTRODUCTION**

The occurrence of a technological development in the current digital era has brought significant changes in various sectors, including in the field of finance and accounting. Advances in information technology have enabled various business processes to be more efficient, fast, and accurate, especially in financial data management. One of the major changes that has occurred is digitalization in the accounting system, which allows recording transactions and financial reporting to be carried out in an integrated and real-time manner. This digitalization has become a major requirement for companies that want to increase transparency and efficiency in their financial management.

Perum BULOG as one of the BUMN that plays an important role in maintaining national food security must also adapt to these changes. BULOG is responsible for managing food stocks, stabilizing prices, and ensuring proper food distribution throughout Indonesia. With the complexity of its tasks, an efficient financial and logistics management system is crucial for BULOG. Therefore, in order to improve work effectiveness and transparency in data management, BULOG adopted an Enterprise Resource Planning (ERP)-based accounting information system through the implementation of the *Sistem Informasi Harga Pangan*

(SIGAP) application. The main objective of implementing this ERP system is to improve and strengthen the effectiveness of existing resources within the company. (Yasin, 2013)

The SIGAP application comes as a solution in improving the efficiency and effectiveness of food logistics management. The system is designed to facilitate the input of food price data, stock monitoring, sales budget setting, and real-time food price analysis. With SIGAP, BULOG can optimize distribution planning, minimize the risk of recording errors, and improve accuracy in preparing financial reports. In addition, the system also facilitates stakeholders in making more accurate and structured data-based decisions.

Perum BULOG strives to achieve the goal of implementing the use of a transfer system to the ERP system in administration and finance to be able to increase the percentage increase in company quality due to good performance and internal control that is fast, responsive, swift, and responsible in making decisions. Research proves that the implementation of the use of ERP systems adds to the percentage increase in innovation performance and quality performance in increasing the accuracy of information between each department of the company. (Dityawarman, Kertahadi & Riyadi, 2016)

However, although the SIGAP system brings many benefits, its implementation is not free from various obstacles and challenges. Some of the problems that often arise include limited technological infrastructure, lack of training for system users, and the possibility of errors in data entry that can affect the validity of financial reports. Therefore, an in-depth analysis of the problems faced in the implementation of the SIGAP system is needed so that appropriate solutions can be found to improve the overall performance of the system.

This research aims to analyze the various obstacles faced in the implementation of the SIGAP application at Perum BULOG and find solutions that can be applied to improve the effectiveness and efficiency of the system. With this research, it is expected that the SIGAP system can continue to grow and make a more optimal contribution to BULOG's logistics and financial management, so as to improve the company's performance in maintaining national food security.

## **B. IMPLEMENTATION AND METHODS**

Perum BULOG has a main task in this case focusing on Public Services Obligation (PSO) services that assist the government in providing guaranteed fulfillment of the food needs of the Indonesian people for rice commodities. Branch offices are divided into 3 (three) types, namely Type A, Type B, and Type C. The typology of branch offices is determined based on the results of a study of the workload in the region including procurement, operational and public service activities, marketing, sales, financial management, accounting, and administration and by considering the potential of regional resources.

MBKM internship activities carried out at Perum BULOG for 80 (eighty) working days starting from August 12 - December 02, 2024 with a work schedule of Monday - Friday at 08.00 - 16.00 WIB. The Head of Perum BULOG Banyumas Branch Office assigned to carry out internship activities in the Accounting, Administration and Finance, Procurement and Commodity divisions.

The accounting division is largely responsible for recording, checking, correcting and archiving all financial transactions. Documents received relate to the results of sales and purchases of commodities, both PSO (Public Service Obligation) and Kom (Commercial) commodities, memorial documents (regarding accountability for the implementation of warehouse maintenance and other matters), PPh (Income Tax) documents of various articles, and other documents containing transactions, recording bank expenditure and revenue journals, as well as inputting output tax invoices and reconciliation to determine the compatibility of data in the bank with office data archives.

The Administration and Finance Division is responsible for managing incoming and outgoing mail, maintaining office equipment, warehousing, inventory, verifying the completeness of opslag, uitslag, and rebag documents, confirming invoices, drafting bills, drafting verification notes, and drafting payment orders. When the verification note has been confirmed, a payment order is issued, where the Administration and Finance division is responsible for paying the bill with other supporting documents..

The Procurement and Commodities Division is responsible for planning the types and quantities of commodities to be purchased, planning supply

networks, planning processing, production capacity, and packaging for the provision and availability of commodity stocks and packaging. Tasks performed by this division include verifying unloading documents and SPP (Payment Receipt Letter) forms, filling in Gasar (Market Price), filling in daily procurement reports.

The method used in collecting data for writing this article is by practice and direct observation at Perum BULOG Subdrive Banyumas. This approach aims to gain deep insight into the challenges and problems faced in implementing the performance of the SIGAP BULOG application..

1. Direct practice.

Practice directly in using the SIGAP application is carried out at Perum BULOG Subdrive Banyumas, so as to gain an understanding of the application or performance of the application system, and find out the efficiency of the application.

2. Direct observation

Direct observation was conducted by directly observing the use of the SIGAP application in budgeting practices, so as to gain an understanding of the challenges that arise in its implementation. These observations included identifying challenges faced, auditor adaptation to the system, and the impact of efficiency and accuracy on the application.

### **C. RESULT AND DISCUSSION**

Budget practice is a process of planning and controlling the company's operations expressed in an activity and money, which aims to project the company's operations in projected financial statements (profit and loss statements, balance sheets, changes in capital and cash flow).

Budget practice refers to the process of planning, managing and controlling

the expenses and revenues of a company over a certain period. A company budget is an important management tool to help a company achieve its financial and operational objectives. (Sulistiyowati, Farihah, & Hartadinata 2020:14).

The purpose of the budget is to develop a structured financial plan, allocate resources efficiently, monitor budget execution on a regular basis, and evaluate financial performance to ensure the achievement of objectives and provide a basis for making sound decisions in the face of a dynamic business and changing economic environment. (Sulistiyowati, Farihah, & Hartadinata, 2020:26)

The function of the sales budget is to guide business strategies in helping companies set sales targets and marketing strategies, control company finances by ensuring that revenues are sufficient to cover operational and investment costs, optimize production by avoiding overstock or stock shortages by estimating market demand, as a performance evaluation tool that helps measure target achievement and make improvements if needed.

An accounting system is an organization of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate the management of the company. (Mulyadi, 2016:3)

Accounting system is a form, records, procedures, and tools used to process data about the business of an economic unit with the aim of producing feedback for reports needed by management to oversee its business and for other interested parties. (Baridwan, 2010:3)

The role of financial administration system design can help avoid errors. A good administrative

system can do work more precisely, quickly and accurately so that work effectiveness and higher performance productivity can be achieved. Perum BULOG is currently optimizing operational activities with information system technology that can support company performance. (Kholid, 2018:8).

Enterprise Resource Planning (ERP) as an information system model that allows companies to automate and integrate various key business processes of a company or organization (Meijer & Gunawan, 2017). Companies that implement ERP systems are expected to improve the performance of innovation and the quality of their performance which will have a direct impact on company performance, especially in improving the accuracy of information between departments in the company, faster response to customers, and helping companies make good decisions and use resources. In addition, the existence of ERP will minimize the costs incurred by the company, such as supervision and maintenance costs, so that it will increase the efficiency of the company (Galy & Saucedo, 2014).

An accounting-related activity in the SIGAP application system is corporate budgeting, especially sales budgeting. In Perum BULOG, the company's budget uses the bottom up budgeting method, that is, the preparation of the company's budget is prepared by assistant managers and then the budget is received by the branch head, forwarded to the head office and gets approval from the main director of BULOG. The head office after getting a budget plan from each branch office. Then the center sets the price of each BULOG commercial product that will be sold in markets in various regions.

Implementation in budget practices in the SIGAP BULOG

application is to fill in the P1, K1 draft every day, and G1 for the budget report once a week to be reported to the Regional Office, and will be forwarded to the Head Office. The meaning of P1 or sales budget is from producer prices, referring to the selling price of commodities directly from producers or farmers before entering the distribution chain. There is a budget from consumer price/K1 which is the price paid by the end consumer when purchasing the commodity in retail or traditional markets. Budgets can also be determined by G1 or wholesale price, which is the price at which commodities are sold in bulk by wholesalers before being distributed to retailers or retail market

#### **Implementation of budget practices in the SIGAP application in the P1 charging ERP**

In the Food Price Information System (SIGAP) application used by Perum BULOG, P1 refers to the Producer Price, which is the price set at the producer or farmer level before the commodity enters the distribution chain further. It is the base price that serves as a reference for the price at the wholesale level (G1) and the price at the consumer level (K1). P1 is very important in determining market equilibrium because if the price at the producer level is too low, farmers or food producers may suffer losses and lose motivation to continue producing. Conversely, if the price of P1 is too high, the price at the wholesale and retail levels will also increase, which in turn can have an impact on people's purchasing power .

P1 is influenced by various factors, such as crop yields, weather conditions, production costs (including fertilizer and labor prices), government subsidy policies, and demand and supply in the market. BULOG uses P1 data from the SIGAP application to

conduct national price monitoring and analysis, so that it can take necessary steps in maintaining food stability, such as conducting market operations or price intervention by providing reserve stocks. In addition, BULOG also ensures that the prices received by producers remain reasonable so that they earn sufficient profits and remain encouraged to produce sufficient quantities of food for national needs.

P1 (Producer Price) filling in the SIGAP BULOG application is carried out systematically to ensure that price data obtained from the producer or farmer level accurately reflects market conditions. The filling process starts with collecting price data directly from farmers, farmer groups, or intermediary traders who buy crops from farmers. This data is collected by survey officers who record prices in various production centers, either through direct interviews with farmers or through transaction data that occurs in the field. The P1 price reflects the initial selling price before the commodity enters the distribution chain, so it becomes the main reference in analyzing the balance of food prices from the producer to the consumer level.

After the price data is collected, the next step is to verify and input the data in the SIGAP BULOG application. Verification is carried out to ensure that the data inputted are prices that actually apply in the field and not just estimates or speculative prices. Once verified, P1 prices are entered into the system through the SIGAP platform, either manually by field officers or through an automated system if there is integration with other price recording systems. P1 price entry is done periodically, usually daily or weekly, depending on market volatility and BULOG's monitoring needs. The inputted price data is then used as the basis for national price analysis, assisting BULOG in

determining market intervention strategies, price subsidies, and distribution of food reserve stocks to maintain price stability throughout Indonesia..

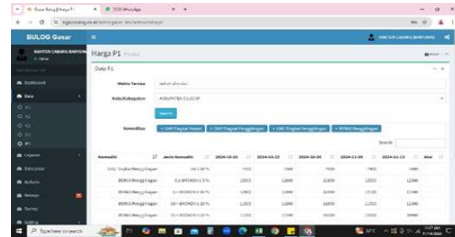


Figure 1 Budget Charging P1

Gambar 1 Pengisian Anggaran P1

### **Identification of problems in the implementation of P1 in SIGAP BULOG**

1. High price fluctuations  
High price fluctuations due to weather, pests, or import policies. For example, if there is a crop failure due to extreme weather, the price of P1 can jump sharply due to reduced supply. Conversely, when harvests are abundant without proper regulation, P1 prices can plummet, which is detrimental to farmers.
2. Lack of technology acces and inaccurate data  
Some farmers, especially in rural areas, still have limited access to technology and market price information. This leads to an information gap between farmers and the market, which may cause them to sell their products at lower prices than they should. In addition, price data entered into SIGAP is sometimes delayed or does not reflect actual market conditions.
3. Unstable production costs  
Production costs such as fertilizers, seeds and fuel often increase, making P1 prices difficult to control. If production costs increase but selling prices at the farm level remain low, they will incur

losses and risk stopping production, resulting in a decrease in food supply.

#### 4. Food distribution and supply chain imbalances

Uneven distribution is also a constraint in the implementation of P1 prices. Some regions may have surplus production but have difficulty in distributing it to markets that need it, so the P1 price in one region can be very low while in another region the price is higher.

#### 5. Data entry and publication in SIGAP BULOG

After all verification stages are completed and the accuracy of the P1 data has been confirmed, the data is then entered into BULOG's SIGAP system for publication. The data will be used by various parties, including the government, BULOG, and other stakeholders, to analyze food price trends and design more appropriate policies to maintain price stability.

Once the data is inputted, SIGAP BULOG also enables real-time price monitoring, allowing the government to respond immediately in the event of price imbalances that could impact producers or consumers. With a strict verification system, SIGAP BULOG can ensure that the P1 prices recorded are truly valid, providing a strong basis for decision-making regarding national food security.

#### **Implementation of budget practices in the SIGAP application in the K1 charging ERP**

In the Food Price Information System (SIGAP) application implemented by Perum BULOG, K1 refers to the Consumer Price, which is the final price paid by the public when purchasing food products at the retail or traditional market level. It is the highest price in the distribution chain as it includes various additional costs, such as retailer profit margins, taxes,

distribution costs and other operational costs. K1 is a key indicator for the government and BULOG in determining food price stabilization policies, especially for basic commodities such as rice, sugar and cooking oil.

K1 is highly influenced by various factors, including prices at the producer (P1) and wholesale (G1) levels, logistics costs, inflation, and the dynamics of demand and supply in the market. If the price of K1 experiences a sharp spike, people's purchasing power could be affected, especially for low-income groups. Therefore, BULOG continues to monitor K1 prices through the SIGAP application and intervene if necessary, such as holding cheap market operations, distributing government rice reserves, or working with local governments to reduce food prices to remain stable and affordable.

K1 (Consumer Price) filling in the SIGAP BULOG application is carried out systematically to ensure that the price data recorded reflects the actual selling price at the retailer or retail market level. The K1 price is the final price paid by consumers when purchasing a food commodity, making it a key indicator in analyzing people's purchasing power and national food price stability. The K1 price filling process begins with data collection from various sources, such as traditional markets, supermarkets, minimarkets and other retailers. This data is collected by field officers conducting price surveys directly or through a system linked to retail price records in various regions.

Once price data has been collected, verification is carried out to ensure that the prices inputted into the SIGAP application are the prices actually prevailing in the market. This is important because food prices at the

consumer level can fluctuate due to factors such as distribution costs, market demand, or trader speculation. After verification, K1 prices are entered into the SIGAP system periodically, usually on a daily or weekly basis, depending on monitoring needs and changes in market prices. The input data is then used by BULOG to analyze price trends, identify areas with high prices, and determine intervention measures such as market operations or price subsidies to maintain food stability. With this strict systematic filling, SIGAP BULOG can be an effective tool in controlling food prices and protecting people's purchasing power.

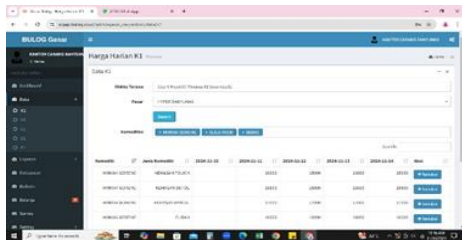


Figure 2. Budget Charging K1

### **Identification of problems in the implementation of K1 in SIGAP BULOG**

#### **1. Price variations across different locations**

The price of K1 in one region can be very different from another due to transportation factors, stock availability, and the pricing policies of individual retailers. This can lead to difficulties in determining a reference price that truly reflects national market conditions.

#### **2. Data inaccuracy from retailers**

Some retailers may provide inaccurate prices, either because of recording errors or because of price differences between actual and reported prices. This can lead to data mismatches in SIGAP BULOG system.

#### **3. Delay in data entry**

K1 price data must be updated regularly to remain relevant. However,

in some cases, delays in inputting data from the field may cause discrepancies between the prices in the system and the prices actually prevailing in the market.

### **Implementation of budget practices in the SIGAP application in the G1 charging ERP**

In the *Sistem Informasi Harga Pangan* (SIGAP) application used by Perum BULOG, G1 refers to the Wholesale Price, which is the selling price of a commodity at the distributor or wholesaler level before it is distributed to retailers or retail markets. It falls between the producer price (P1) and consumer price (K1) in the food distribution chain. The G1 price reflects the price in the wholesale market which often becomes the benchmark for retailers in determining the selling price to end consumers. Monitoring G1 prices is therefore crucial for BULOG to control food price fluctuations and prevent excessive price spikes at the retail level.

G1 is affected by a variety of factors, including distribution costs, the amount of supply available, demand in the market, and the government's import and export policies. If the price of G1 experiences a sharp increase, retailers will also increase the selling price to consumers, thus risking increasing food inflation. Therefore, BULOG through the SIGAP application monitors and analyzes G1 price movements to take strategic steps, such as conducting market operations, distributing reserve stocks, or controlling distribution channels to stabilize food prices. In addition, G1 prices are also used to measure the effectiveness of price stabilization policies implemented by the government in the food sector.

G1 (Wholesale Price) filling in the SIGAP BULOG application is done systematically to ensure that the price data collected from wholesalers or

distributors accurately reflects market conditions. The G1 price is the prevailing price at the wholesale level before the product is sold to retailers or end consumers, making it an important indicator in monitoring national food price stability. The filling process begins with the collection of price data from various wholesale markets, major distributors, and wholesalers that play a role in the food distribution chain. Survey officers record prices directly from wholesale transactions in various regions or through price reports collected from wholesalers cooperating with BULOG.

After the wholesale price data is collected, the next step is verification to ensure that the price recorded actually reflects the current market conditions. G1 prices may vary depending on factors such as transportation costs, stock availability, market demand, and trade policies. Therefore, verification is carried out strictly so that there is no biased or inaccurate data. Once the verification process is complete, G1 prices are entered into the SIGAP BULOG application on a regular basis, usually daily or weekly, depending on the level of price volatility in the market. G1 data that has been entered into the system will be analyzed together with P1 (Producer) and K1 (Consumer) prices to assist BULOG in designing price stabilization strategies, identifying potential price speculation, and optimizing food distribution to remain affordable for the community.

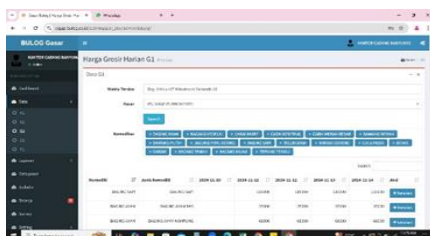


Figure 3 Budget Charging G1

## **Identification of problems in the implementation of G1 in SIGAP BULOG**

### **1. Supply and demand fluctuations**

One of the main constraints in determining G1 prices is the instability of food supply and demand. If there is a decrease in production due to bad weather or natural disasters, food stocks in wholesale markets will decrease and G1 prices will rise significantly. Conversely, if there is excess stock without comparable demand, G1 prices can plummet, which can be detrimental to distributors and wholesalers.

### **2. High logistics and transportation costs**

High distribution costs, especially in remote areas or areas with inadequate infrastructure, may cause G1 prices to vary between regions. For example, in big cities with good logistics access, G1 prices can be more stable, while in hard-to-reach areas, G1 prices can be much higher due to expensive transportation costs.

### **3. Price speculation by big traders**

G1 is also often affected by speculation and stock hoarding practices by wholesalers looking to increase their profits. If food stocks at wholesalers are deliberately held back to create artificial scarcity, then prices will rise and have a direct impact on prices at the retailer level. BULOG must monitor this practice through SIGAP to maintain price stability.

### **4. Price difference between regions**

The price of G1 can vary depending on the region. Differences in access to food sources, local production levels, and distribution costs cause G1 prices in some regions to be higher than in others. For example, the G1 price of rice in Java may be lower than in Eastern Indonesia due to distribution and infrastructure factors.

### **5. Lack of accurate and real time data**

availability

The price monitoring system through SIGAP still faces challenges in collecting accurate and real-time data from all regions in Indonesia. Sometimes, price data recorded in SIGAP may be delayed or not reflect actual market conditions. This constraint can hinder quick decision-making in controlling food prices.

**Solution to the problem of filling the P1, K1, G1 budget in SIGAP BULOG**

**1. Improved accuracy of data collection**

BULOG could implement more rigorous methods in data collection, such as by using digital technology for automatic price recording or by conducting direct surveys more frequently.

**2. Involvement of more data sources**

To address price variations across locations, BULOG could work with more traditional markets, minimarkets, supermarkets, as well as traders' associations to obtain more representative data.

**3. Strengthening of data validation and cross check system**

BULOG's SIGAP system can be enhanced with more sophisticated data analysis algorithms to automatically detect price anomalies and provide alerts in the event of unreasonable price spikes.

**4. Automatic validation system implementation**

SIGAP BULOG system can be enhanced with more sophisticated price monitoring algorithms to detect unreasonable price spikes or significant price differences between one region and another. With an automated validation system in place, price anomalies can be immediately identified and confirmed prior to publication.

**5. Improve coordination with**

distributors and market players

BULOG could work more closely with trader associations, food cooperatives and large distributors to ensure transparency in recording G1 prices. With more parties involved, the possibility of inaccurate data or price speculation can be minimized.

**6. Utilizing Big Data and AI technology.**

With the use of big data and artificial intelligence (AI), SIGAP BULOG can analyze price trends faster and make predictions about possible future price changes. This can help the government and BULOG take preventive measures before prices rise dramatically.

**7. Accelerate the verification and data input process**

BULOG could implement more efficient procedures for data collection and verification, including using mobile applications or automated systems that allow distributors to directly input prices into SIGAP BULOG. In this way, delays in recording prices can be minimized.

**D. CLOSING**

Based on the results and discussion above, it can be concluded that::

**Conclusions**

In using the SIGAP BULOG application in Enterprise Resource Planning (ERP) in determining the sales budget for commercial products at Perum BULOG, it provides various benefits in improving efficiency and data accuracy, but there are many obstacles faced, namely different price variations in each region, inaccurate data from retailers, unbalanced distribution and food supply chains, lack of access to technology, inaccurate data, unstable production costs, high price fluctuations. To overcome these obstacles, it is possible to improve the

accuracy of data collection, implement an automatic validation system, utilize AI technology, accelerate the data input and verification process, improve coordination with distributors and market players.

Perum BULOG strives to achieve the goal of implementing the use of the transfer system in the ERP system in administration and finance to be able to increase the percentage increase in the quality of the company as a result of good performance and internal control that is fast, responsive, alert, and responsible in making decisions.

The success in the implementation of socialization of the SIGAP application is measured by several indicators, such as increased data verification skills with technology, efficiency in the use of the system, better accuracy, collaboration becomes more effective. The main supporting factor is the optimization of the use of applications with full support from management in technology, adequate infrastructure. Barriers include lack of understanding of technology, limited knowledge and skills, lack of speed in data validation. With the right support and implementation, it is an effective tool in improving the quality of the SIGAP application in ERP.

### **Suggestion**

Perum BULOG implemented Enterprise Resource Planning (ERP) and Food Price Information System (SIGAP) to improve efficiency in financial recording and reporting. In the analysis, the main problems in the application include mismatches in recording financial transactions. Errors in the integration between the ERP and SIGAP applications led to discrepancies in the financial statements, especially related to the cost of goods and logistics cost recording. In addition, the suboptimal transaction validation

system allowed for duplication or input errors, which affected the accuracy of financial records.

From the user side, the lack of understanding in the application of digital accounting standards and limited training in the use of applications hinder the effectiveness of recording and reporting. In addition, technical disruptions such as suboptimal data synchronization, limited system access, and differences in financial report formats between modules in ERP and SIGAP are also obstacles that hamper BULOG's financial accountability.

To overcome this problem, BULOG needs to improve data integration between ERP and SIGAP applications, optimize automatic validation in the system to reduce recording errors, periodic training for system users needs to be improved to ensure accounting records are in accordance with applicable standards. With these improvements, it is expected that the ERP and SIGAP applications can function more effectively in supporting the transparency and accuracy of BULOG's financial statements. The application of automatic validation in the application can be enhanced with more sophisticated price monitoring algorithms to detect anomalous price spikes or significant price differences between one region and another. With an automated validation system in place, price anomalies can be immediately identified and confirmed before they are published.

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