



## **THE AUDITING AND DATA ENTRY PROCESS OF SPJ USING MICROSOFT EXCEL FOR THE FINANCIAL REPORT OF THE HEALTH OFFICE**

**Eldira Kharisma Atsari and Yusriyati Nur Farida**

Faculty of Economics and Business, Jenderal Soedirman University

Email corresponding author: [eldira.atsari@mhs.unsoed.ac.id](mailto:eldira.atsari@mhs.unsoed.ac.id)

### **Abstract**

The Financial Accountability Report (SPJ) is an essential document in financial management within government agencies, including the Banyumas Regency Health Department. The auditing and data entry process in the Financial Accountability Report (SPJ) requires accuracy and an efficient system to ensure data correctness and compliance with applicable regulations. This study aims to analyze the auditing process based on the Budget Implementation Document (DPA) guidelines and the data entry process of the Financial Accountability Report (SPJ) using Microsoft Excel in preparing the financial reports of the Banyumas Regency Health Department. The research methods used include direct observation, interviews with financial staff, and literature studies on government financial management regulations. The results show that using Microsoft Excel facilitates data entry, automatic calculations, and faster error identification. However, challenges such as the risk of human error and limitations in automatic data validation remain. Therefore, staff training and the utilization of more advanced Excel features are necessary to enhance efficiency and accuracy in financial reporting at the Banyumas Regency Health Department.

**Keywords:** Audit, SPJ, Financial Report, Microsoft Excel, Health Department

### **Abstrak**

Surat Pertanggungjawaban (SPJ) merupakan dokumen penting dalam manajemen keuangan di instansi pemerintah, termasuk Dinas Kesehatan Kabupaten Banyumas. Proses audit dan entri data dalam Surat Pertanggungjawaban (SPJ) memerlukan ketelitian serta sistem yang efisien guna memastikan kebenaran data dan kepatuhan terhadap peraturan yang berlaku. Penelitian ini bertujuan untuk menganalisis proses audit berdasarkan pedoman Dokumen Pelaksanaan Anggaran (DPA) serta proses entri data Surat Pertanggungjawaban (SPJ) menggunakan Microsoft Excel dalam penyusunan laporan keuangan Dinas Kesehatan Kabupaten Banyumas. Metode penelitian yang digunakan meliputi observasi langsung, wawancara dengan staf keuangan, serta studi literatur mengenai regulasi pengelolaan keuangan pemerintah. Hasil penelitian menunjukkan bahwa penggunaan Microsoft Excel mempermudah proses entri data, perhitungan otomatis, serta identifikasi kesalahan dengan lebih cepat. Namun, masih terdapat tantangan seperti risiko kesalahan manusia (human error) dan keterbatasan dalam validasi data secara otomatis. Oleh karena itu, pelatihan bagi staf



serta pemanfaatan fitur Excel yang lebih canggih diperlukan untuk meningkatkan efisiensi dan akurasi dalam pelaporan keuangan di Dinas Kesehatan Kabupaten Banyumas.

Kata Kunci: Audit, SPJ, Laporan Keuangan, Microsoft Excel, Dinas Kesehatan

## **A. INTRODUCTION**

The Financial Accountability Report (SPJ) is an essential document in financial management within government agencies, including the Banyumas District Health Office. This report serves as proof of accountability in budget utilization and ensures compliance with applicable financial regulations (Ministry of Finance of the Republic of Indonesia, 2020). The auditing process is conducted based on the Budget Implementation Document (DPA), and Financial Accountability Report (SPJ) data entry must be carried out meticulously to prevent recording errors and ensure transparency and accountability in financial reporting.

In practice, many government agencies use Microsoft Excel as the primary tool for financial report processing. Microsoft Excel offers various features that support the auditing and data entry processes, such as automatic formulas, data validation, and financial analysis. The use of Excel in Financial Accountability Report (SPJ) management can enhance efficiency in record-keeping and minimize manual errors compared to conventional methods.

However, there are several challenges in using Microsoft Excel for Financial Accountability Report (SPJ) processing, such as the risk of human error and the limitations of automation features on a

large scale. Additionally, the lack of user understanding of more complex Excel features can also be a barrier to optimizing financial report management. Therefore, it is necessary to improve the financial staff's skills and develop a more structured system to maximize the use of Excel in Financial Accountability Report (SPJ) management. Based on this background, this study aims to analyze the auditing and data entry processes of Financial Accountability Report (SPJ) using Microsoft Excel in the financial report preparation of the Banyumas District Health Office. This study also identifies the benefits and challenges of implementing Excel to enhance the efficiency and accuracy of financial reporting.

## **B. IMPLEMENTATION AND METHODS**

The internship was conducted at the Banyumas District Health Office, located at JL. R.A Wiryaatmaja No.4, Pesayangan Kedungwuluh, Banyumas District, Central Java. It took place over four months, from August 12, 2024, to December 13, 2024.



The internship participants have an academic background in Accounting, with the primary objective of understanding the financial administration system, particularly in the preparation and correction of Financial Accountability Report (SPJ).

This study employs a qualitative descriptive approach to analyze the auditing and data entry processes of the Financial Accountability Report (SPJ) using Microsoft Excel in the financial reporting of the Banyumas District Health Office. Data is collected through direct observation, interviews with financial staff, and literature studies related to government financial regulations.

The background of this internship activity is to enhance financial administration efficiency through the utilization of Microsoft Excel to minimize input errors and accelerate the report verification process. The method used in this internship involves hands-on work experience with active involvement in financial administration tasks. Interns receive training on using Microsoft Excel for data entry, validation, and financial report preparation. Additionally, they learn about Financial Accountability Report (SPJ) preparation procedures, report correction techniques, and the optimization of a more effective financial administration system. With this approach, participants are expected to develop technical skills that support efficient financial management in government institutions.

### **C. RESULTS AND DISCUSSION**

The results of the internship activities show that the management of Financial

Accountability Report (SPJ), with the guidance of the Budget Implementation Document (DPA) and data entry using Microsoft Excel, plays an important role in transparency and efficiency. The data was obtained through direct observation and interviews with staff from the Finance Division of the Health Office of Banyumas Regency.

In correcting the Financial Accountability Report (SPJ) based on the Budget Implementation Document (DPA) guidelines of the Banyumas District Health Office, several key aspects must be considered. First, each funded activity must align with the planning outlined in the Budget Implementation Document (DPA). All expenditures must be recorded accurately and supported by valid payment evidence, including receipts, invoices, and documentation of the activities conducted. The Financial Accountability Report (SPJ) report should reflect the budget realization in accordance with the predetermined objectives. Evaluating the effectiveness of fund utilization is a crucial aspect of report preparation. The activities carried out must have an impact that aligns with the work plan established in the Budget Implementation Document (DPA).

This ensures that the budget is used efficiently and that no discrepancies occur. The Banyumas District Health Office also emphasizes the importance of document verification before submitting the Financial Accountability Report (SPJ). Each report must undergo a review process to ensure the validity of the data and its compliance with applicable regulations. This process aims to enhance transparency and prevent potential budget misuse. Overall, preparing the Financial Accountability Report (SPJ) following the



Budget Implementation Document (DPA) guidelines of the Banyumas District Health Office ensures that every expenditure is clearly accountable. By applying the principles of accountability and accuracy in report preparation, the Financial Accountability Report (SPJ) serves as an effective tool for supporting sound financial governance.

The use of Microsoft Excel in the auditing and data entry processes of Financial Accountability Report (SPJ) at the Health Office has helped improve the accuracy and efficiency of financial record-keeping. Features such as structured tables, automatic formulas, and data validation facilitate record-keeping and checking the consistency between the budget in the Budget Implementation Document (DPA) and actual expenditures. This process enables each transaction to be systematically recorded with clear supporting documents, minimizing errors and expediting verification.

The success of this method can be measured by several key indicators, including increased data accuracy, time efficiency in report processing, and enhanced transparency in financial records. With this system, calculation errors and data duplication can be minimized, making the report easier to audit. Additionally, using Excel simplifies the verification process, as all data can be quickly matched with transaction evidence. Overall, the use of Microsoft Excel in Financial Accountability Report (SPJ) management has had a positive impact on financial efficiency and transparency at the Health Office. However, to further enhance its effectiveness, it is necessary to improve user skills and develop a more integrated

system to reduce the potential for manual errors.

Here is a comparison of several performance indicators before and after the implementation of the auditing and Financial Accountability Report (SPJ) input system :

*Table 1*

Performance Indicator	Before Implementation	After Implementation
Data Input Time	5 Days	2 Days
Input Errors	15%	3%
Verification Efficiency	70%	95%
Auditor Satisfaction	65%	90%

From the table above, it can be seen that after implementing the new system, the time required for data input has become faster, input errors have decreased, verification efficiency has increased, and auditor satisfaction has improved. This shows that a more structured system can have a positive impact on financial management.





using the Budget Implementation Document (DPA) as a reference in the Health Office of Banyumas Regency, which must be verified to ensure validity and compliance with applicable regulations. The use of Microsoft Excel in inputting SPJ also helps auditors analyze financial data, detect irregularities, and improve audit efficiency. Functions such as Pivot Table, VLOOKUP, and Conditional Formatting are often used to validate data and support technology-based auditing processes. Moreover, financial audits in the government sector must comply with standards such as SPAP (Standar Profesional Akuntan Publik) and Government Accounting Standards (SAP). Therefore, this article is relevant to the Auditing course as it highlights the financial audit process, the use of technological tools, and adherence to audit standards.

## **D. CLOSING**

### **Conclusion**

The Financial Accountability Report (SPJ) correction process based on the Budget Implementation Document (DPA) guidelines of the Banyumas District Health Office ensures that every fund utilization aligns with budget planning and is transparently accountable. Document verification plays a crucial role in ensuring consistency between financial reports and expenditure records, preventing recording errors and potential budget discrepancies. Data verification by comparing Financial Accountability Report (SPJ) with Budget Implementation Document (DPA) helps assess the effectiveness of fund utilization and ensures that budget realization aligns with the work plan. By implementing

accountability principles, meticulous record-keeping, and a systematic review process, Financial Accountability Report (SPJ) serves as an effective tool for supporting sound financial governance and preventing budget misuse.

### **Recommendations**

1. Enhancing Accuracy in Documentation and Record-Keeping
  - All personnel involved in financial report preparation should thoroughly understand the Budget Implementation Document (DPA) guidelines to ensure consistency between planned budgets and actual expenditures.
2. Training and System Integration
  - Providing training for staff on Microsoft Excel usage and basic auditing techniques can improve data verification accuracy and efficiency.
  - Implementing a more integrated financial system can help minimize recording errors and expedite the correction process.
3. Strengthening Oversight Mechanisms
  - Stricter and more systematic supervision should be implemented to enhance transparency and accountability in budget management.
  - These measures will ensure a more effective Financial Accountability Report (SPJ) preparation process and contribute to better financial governance.



## **E. REFERENCE**

Alvin A. Arens, R. J. (2019). *Auditingn & Jasa Assurance*. Jakarta: PENERBIT ERLANGGA.

Bastian, I. (2014). *Audit Sektor Publik*. Jakarta: Salemba Empat.

Hopwood, B. &. (2013). *Accounting Information Systems*. Jakarta: Salemba Empat.

Mulyadi. (2016). *Auditing dan Sistem Informasi Akuntansi*. Jakarta: Salemba Empat.

Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.

Widjajanto, A. (2018). *Sistem Informasi Akuntansi*. Jakarta: Salemba Empat.