

***Analysis Of The Implementation Of SAKTI System In Improving The Quality  
Of Financial Reports At KPPN Khusus Penerimaan***

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***ABSTRACT***

*This study aims to analyze the implementation of the Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) and its contribution to improving the quality of financial reports at the Special State Treasury Service Office for Revenue (KPPN Khusus Penerimaan). The implementation of SAKTI constitutes part of the digital transformation policy in public financial management, aimed at developing a financial system that is integrated, accurate, and accountable. As a vertical unit under the Directorate General of Treasury, KPPN Khusus Penerimaan plays a crucial role in managing state revenue and is required to produce financial reports that meet the principles of relevance, reliability, comparability, and understandability in accordance with Government Accounting Standards. Using a qualitative descriptive approach, this research gathered data through in-depth interviews, direct observations, and document analysis. The collected data were analyzed using the interactive framework proposed by Miles and Huberman, which includes data condensation, data presentation, and conclusion formulation. To ensure trustworthiness, triangulation of both sources and methods was applied. The findings demonstrate that the implementation of SAKTI at the Special State Treasury Office for Revenue (KPPN Khusus Penerimaan) has positively contributed to the improvement of financial reporting quality, particularly in terms of reporting timeliness, data integration, and transaction process control. The system's integration with SPAN and MPN G3 support more accurate recording and accelerates reconciliation processes. However, several challenges remain, especially related to human resource adaptability and users understanding of the integrated modules within the system. Overall, the implementation of SAKTI strengthens transparency, efficiency, and accountability in public financial management, although continuous improvement in user capacity and technical support is still required.*

**Keywords:** SAKTI, financial reporting quality, public financial management, digital transformation, accountability.