

Evaluation of the Implementation of Enterprise Resources Planning on the Quality of Financial Reports at PT. Perkebunan Nusantara XI

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ABSTRACT

This research examines the application of the Enterprise Resource Planning (ERP) system in PTPN XI's financial reports. ERP is an integrated software system used to manage various business functions, including finance. The application of ERP to PTPN XI's financial reports aims to increase efficiency, accuracy and reliability in processing and reporting financial information. PTPN XI is a plantation company with high operational complexity. The research results show that the application of ERP to PTPN XI's financial reports provides benefits in the form of process efficiency, reduced errors, and increased accuracy of financial information. However, challenges in implementing ERP include the complexity of data integration and changes in organizational culture. Successful ERP implementation requires thorough preparation, adequate training, and strong management support. The research results show that the application of ERP to PTPN XI's financial reports has provided significant benefits.

Keywords: *Financial Reports, ERP, Integrated Systems*

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1. INTRODUCTION

PT Perkebunan Nusantara XI or usually shortened to PTPN XI, is an agribusiness company that focuses on sugar cane plantations. This company is the only subsidiary of PTPN III that produces a single commodity, namely sugar cane, with a contribution of around 16-18% to national production. Other business fields of this company include the production/manufacture of alcohol and spirits from sugar cane molasses and the production of jute sacks from kenaf fiber and plastic sacks.

In managing all its businesses, PTPN XI requires an information system that can help the company increase the effectiveness and efficiency of company performance. PTPN XI implements an Enterprise Resource Planning (ERP) system. It was initially implemented because at that time the company made management improvements, starting with the N11 Management System, the company's internal system designed by the PTPN XI IT team, then continued with implementing ERP.

According to O'Brien and Marakas (2007:320), "ERP is the technological backbone of e-business, an enterprisewide transaction framework with links into sales order processing, inventory management and control, production and distribution planning, and finance." Enterprise Resource Planning (ERP) is an information system that integrates information available in a company from various aspects of existing resources (funds, people, time, materials, capacity, etc.).

The implementation of ERP at PTPN XI is expected to improve the company's management system. One ERP software whose number is always increasing is SAP. The

type of ERP used by PTPN XI is SAP HANA. SAP HANA is a comprehensive platform that combines a powerful database with services to create innovative applications. This enables business processes to function in real time by combining transactions and analysis on a single in-memory database. Running on-premise or on-cloud, SAP with HANA untangles IT complexity and runs in-memory computing, bringing major savings in data management and empowering decision-makers everywhere with new insights and predictive power. Based on the problem formulation, the researcher aims to determine and analyze the implementation of Enterprise Resource Planning (ERP) at PTPN XI.

2. METHODS

In this research, the method used is the qualitative method, which is a contextual research method that uses humans as instruments and is adapted to reasonable situations in relation to data collection which is generally qualitative in nature (Moleong & Lexy, 2009). Qualitative data is information data obtained in both oral and written form regarding the Implementation of the ERP-SAP System at PTPN XI in the City of Surabaya. In this research, researchers used an observational case study, where the researchers focused on topics related to the implementation of ERP-SAP in improving the quality of presenting financial reports at PTPN XI in the city of Surabaya.

In research, the type of data used is primary data. The data source comes from interviews with financial affairs supervisors at PTPN XI head office in Surabaya City. The data used in this research is the subject's data which is then classified into responses or responses originating from oral data because this data was obtained from interviews to obtain information directly. In analyzing the data in this research, researchers used the Miles and Huberman model of data analysis techniques (Sugiyono, 2014:244-245), namely by reducing data, presenting data and drawing conclusions

3. RESULTS AND DISCUSSION

ASAP 8 Implementation Method at PTPN XI

Methodology The Accelerated SAP (ASAP) implementation method was introduced with the aim of speeding up SAP implementation projects. The ASAP implementation methodology uses a structured implementation approach to help managers achieve faster user implementation, a good roadmap, and efficient documentation at each stage. The following are the phases of the ASAP methodology:

1. Project preparation (Project Preparation). The purpose of this phase is to provide initial planning and preparation of the SAP project. The steps of this phase help identify and plan the primary focus areas to be considered such as: objectives, scope, plan and definition of the project team. The result is the Project Charter.
2. Business Blueprint. The goal of this phase is to create a blueprint, which is detailed documentation of the organizational structure and business processes gathered during requirements workshops/meetings. This will allow the implementation project team to clearly define their scope, and focus only on the SAP processes required to run the business organization.
3. Realization. The goal of this stage is to actually configure SAP S/4 HANA based on the specifications of the printed blueprint as well as take further input into account (question and answer database). The goal is the final configuration of the system, overall testing, and Go live and Support.
4. Final Preparations. The goal of this phase is to complete final preparations, including testing, final user training, system management, and cutover activities. The end of the preparatory stage also serves to resolve all issues openly.
5. Go live and Support. The goal of this phase is to move from a pre-production environment to live operations. Organizational support should be arranged for end

users to provide long-term support. This phase is also used to monitor system transactions and improve overall system performance. Finally, the project is completed and closed.

6. Operate. The goal of this phase is to refine the application life cycle standards, processes, and procedures established during the project and align them with operating needs. The central operations platform is SAP Solution Manager, which leverages documented solutions for operating systems.

The Influence of ERP Implementation on the Presentation of PTPN XI Financial Reports

ERP (Enterprise Resource Planning) implementation can have several influences on the presentation of PTPN XI (Perkebunan Nusantara XI Limited Liability Company) financial reports. The following are some possible influences that may occur:

1. Data Integration: ERP enables efficient data integration between various departments and functions within a company. In the context of presenting financial reports, ERP implementation can enable more accurate and faster data collection from various parts of the company, including accounting, finance, inventory, production, etc. This can reduce human error and the need for manual data input, which in turn can increase the accuracy of financial reports.
2. Process Efficiency: ERP enables the automation of a number of business processes, including accounting and financial reporting processes. By using an integrated ERP system, PTPN XI can optimize these processes, reduce delays and increase efficiency in presenting financial reports. For example, financial data can be automatically compiled and extracted from ERP accounting modules, reducing the time required for manual compilation.
3. Accuracy and Consistency: By using the ERP system, PTPN XI can ensure the accuracy and consistency of the financial reports produced. ERP has strong internal controls and integrated business rules, which can help reduce human error and ensure consistency in the processing and presentation of financial data. Thus, the resulting financial reports become more reliable and have a higher level of accuracy.
4. Faster Access to Information: ERP provides real-time access to relevant business data. This can have a positive impact on the presentation of PTPN XI's financial reports by enabling faster and more accurate financial information. With an ERP system, financial reports can be prepared instantly with direct access to the required data, thus enabling management to make decisions more quickly and based on the most up-to-date information.

However, it is important to note that ERP implementation does not completely guarantee the successful presentation of financial reports. Quality data entered into an ERP system, proper maintenance of that system, and ongoing monitoring are necessary to ensure accurate and useful results from financial reports.

Presentation of Financial Reports

The results of research on the effect of implementing ERP on the presentation of financial reports, show that the implementation of ERP has influenced PTPN XI's financial reports and has fulfilled the qualitative characteristics of a financial report. The qualitative characteristics of financial reports are normative measures that need to be realized in accounting information so that it can fulfill its objectives, which include:

1. Relevance: The information in PTPN XI's financial reports is relevant and has value for users in making economic decisions. Relevant information can influence the assessments and decisions of report users, be they investors, creditors, or other interested parties.

2. Reliability: PTPN XI's financial information is reliable and has a sufficient level of certainty. Information is accurate, objective and based on reliable data. Appropriate accounting processes, adequate internal controls, and consistent application of accounting principles can increase the reliability of information.
3. Accuracy: Financial information that is accurate and accurately describes the financial condition and performance of PTPN XI. The data used in preparing financial reports must be accurate and without significant errors. The use of appropriate accounting methods and careful calculations is essential to ensure the accuracy of information.
4. Comparability: PTPN XI's financial reports must be able to be compared from time to time and with other similar companies. This allows users to analyze trends and comparisons between periods and make better decisions. Consistency in the application of accounting principles, clear disclosures, and similar measurement methods can increase the comparability of financial statements.

Uraian Description	RKAPP Tahun RKAPP Year	Realisasi Realization		Realisasi Realization	
	2021	2021	2020	2:1	2:3
PENDAPATAN/PENJUALAN INCOME/SALES					
Penjualan Gula ex Produksi Sales of ex Production Sugar	1.822.138	2.704.560	2.930.232	148,43	92,30
Penjualan Tetes Sales of Molasses	464.766	480.148	510.654	103,31	94,03
Penjualan Alkohol dan Spiritus Sales of Alcohol and Rubbing Alcohol	37.850	15.424	32.745	40,75	47,10
Penjualan Karung Sales of Sacks	81.214	75.570	60.819	93,05	124,25
Unit Usaha Strategis Strategic Business Unit	26.850	554		2,06	
Jasa Rumah Sakit Hospital Fee			154.843		
Jumlah Pendapatan Usaha Total Operating Revenues	2.432.818	3.276.256	3.689.293	134,67	88,80
HARGA POKOK PENJUALAN COST OF GOODS SOLD					
Persediaan Awal Initial Inventory	214.558	216.165	171.048	100,75	126,38
Biaya Produksi Production Cost					
Gula dan Tetes Sugar and Molasses	1.688.885	2.942.786	3.174.984	174,24	92,69
Spiritus + Alkohol Rubbing Alcohol + Alcohol	34.718	10.752	24.173	30,97	44,48
Karung Sacks	72.674	79.931	57.968	109,99	137,89
Unit Usaha Strategis Strategic Business Unit	24.496	936		3,82	
Rumah Sakit Hospital					
Jumlah Biaya Produksi Total Production Cost	1.820.774	3.034.405	3.257.125	166,65	93,16
Persediaan Akhir Final Reserve	105.659	260.700	215.763	246,74	120,83
Harga Pokok Penjualan Cost of Goods Sold	1.929.673	2.989.871	3.212.411	154,94	93,07

Figure 1. Comparison of Profit and Loss Reports for 2020 and 2021

Source: PT PTPN XI Surabaya City Annual Report

Uraian Description	RKAPP Tahun RKAPP Year	Realisasi Realization		Realisasi Realization	
	2021	2021	2020	2:1	2:3
Laba (Rugi) Usaha (Kotor) Operating Profit (Loss) (Gross)	503.146	286.386	476.882	56,92	60,05
Biaya Umum/Administrasi General/Administration Cost	436.765	346.435	315.757	79,32	109,72
Laba (Rugi) Usaha Operating Profit (Loss)	66.381	(60.049)	161.125	(90,46)	(37,27)
Laba (Rugi) Luar Usaha Non Operating Profit (Loss)	(25.180)	10.783	110.926	142,82	9,72
Laba (Rugi) Sebelum Pajak dan Bunga Profit (Loss) Before Tax and Interest	41.200	(49.266)	272.050	(119,58)	(18,11)
Biaya Bunga Interest Cost	188.966	147.696	245.418	78,16	60,18
Laba (Rugi) Sebelum Pajak Profit (Loss) Before Tax	(147.766)	(196.962)	26.633	133,29	(739,55)
Manfaat (Beban) Setelah Pajak Benefit (Expense) After Tax	94.500	(384)	14.824	(0,38)	(2,41)
Laba (Rugi) Setelah Pajak Profit (Loss) After Tax	(242.266)	(197.318)	11.808	122,78	(1.671,03)
Penghasilan Komprehensif Lain Other Comprehensive Income		(486.170)	(81.422)		597,10
Total Laba (Rugi) Komprehensif Tahun Berjalan Total Comprehensive Profit (Loss) in the Current Year		288.851	(69.614)		(414,93)

Figure 2. Comparison of Realized Profit and Loss for 2020 and 2021

Source: Annual Report PT PTPN XI SURabaya City

1. Understandability (Understandability): Information in financial reports must be presented in a way that is easy to understand by users who have a general understanding of accounting and business. Clear language, structured presentation, and appropriate use of graphs or tables can improve the readability of financial reports.
2. Timeliness: Financial reports must be presented in a timely manner so that users can use the information in making relevant decisions. Late information can reduce the value and usefulness of financial reports.
3. Comprehensibility (Completeness): Financial reports must include all relevant and material information necessary to provide a comprehensive picture of the company's financial condition and performance. Important information should not be omitted or hidden.

By ensuring the existence of these qualitative characteristics in the preparation of financial reports, PTPN XI can provide more useful and reliable information for users of financial reports.

4. CONCLUSION

The conclusion that can be drawn from the results of the discussion is that PT Perkebunan Nusantara In managing all its businesses, PTPN XI requires an information system that can help the company increase the effectiveness and efficiency of company performance. PTPN XI implements an Enterprise Resource Planning (ERP) system. It was initially implemented because at that time the company made management improvements, starting with the N11

Management System, an internal company system designed by the PTPN various aspects of existing resources (funds, people, time, materials, capacity, etc.).

The implementation of ERP at PTPN XI is expected to improve the company's management system. One ERP software whose number is always increasing is SAP. The type of ERP used by PTPN XI is SAP HANA. SAP HANA is a comprehensive platform that combines a powerful database with services to create innovative applications. This enables business processes to function in real-time by combining transactions and analysis on a single in-memory database. Running on-premise or on-cloud, SAP with HANA untangles IT complexity and runs in-memory computing, bringing major savings in data management and empowering decision makers everywhere with new insights and predictive power.

The result is the ASAP 8 Implementation Method at PTPN XI. Methodology The Accelerated SAP (ASAP) implementation method was introduced with the aim of speeding up SAP implementation projects. The ASAP implementation methodology uses a structured implementation approach to help managers achieve faster user implementation, a good roadmap, and efficient documentation at each stage with its phases and the goals of each phase. The Influence of ERP Implementation on the Presentation of PTPN XI Financial Reports. ERP (Enterprise Resource Planning) implementation can have several influences on the presentation of PTPN

The results of research on the effect of implementing ERP on the presentation of financial reports, show that the implementation of ERP has influenced PTPN XI's financial reports and has fulfilled the qualitative characteristics of a financial report.

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