

## Evaluasi dan perumusan saran tindak atas problematika pelaporan keuangan direktorat jenderal bea dan cukai dengan pendekatan soft system methodology (SSM) / Wing Hartopo

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### Abstrak

**ABSTRAK**

This research aims to identify the most significant problems of Directorate General of Customs and Excise (DJBC) Financial Reporting and formulate recommendations to resolve the issue. This research is conducted by the soft system methodology (SSM) and the contingency theory approach. This research finds four significant problems of DJBC Financial Reporting that lack of DJBC attention and commitment, unclear direction of DJBC application development, lack of interest of employees in the duties and functions of financial reporting, and lack of internal controls in the management of receipts and receivables. This research recommends DJBC to enhance the role of the DJBC Financial Statements, prioritize the development of applications that support the services DJBC accounting system, personnel management related to financial reporting, and optimize the role of the related units.