



The Mistakes of Regional Tax records on SIPD and Their Impact on BAPENDA Subang Financial Reporting

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ABSTRACT

This community engagement program was implemented to address several challenges faced by BAPENDA Subang Regency. Accurate and orderly regional tax management is an important factor in supporting the quality of regional financial reporting. BAPENDA has implemented the Local Government Information System (SIPD) as a means of financial recording and reporting, but in its implementation, various local tax recording errors were found that could potentially hamper the preparation of financial reports. The method used was practice-based guidance through field observation, data collection through interviews, documentation, observation, and tax data processing. This activity was carried out for six months at BAPENDA Subang Regency, involving officials from the Finance Subdivision. The results of the activity showed that technical assistance can reduce errors in local tax recording, especially those related to account codes, tax classifications, and payment amounts. This activity also accelerated the financial validation and reporting process and improved the quality of local financial reports. In addition, this community service activity increased officials' understanding and awareness of the importance of accuracy and accountability in local tax management. Overall, this activity made a positive contribution to supporting more transparent and accountable local financial management at BAPENDA Subang Regency.



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A. INTRODUCTION

The Subang Regency Regional Revenue Agency (BAPENDA) is a regional institution that plays a strategic role in managing regional taxes as one of the main sources of Regional Original Revenue (PAD). Regional taxes are an important instrument in supporting development financing and realizing sustainable regional governance. Therefore, regional tax management must be carried out in an orderly, transparent, and accountable manner in accordance with the principles of good governance. In the era of digital governance, the implementation of e-government and financial information systems has become an important strategy to improve efficiency, transparency, and accountability in regional financial management (Kannapadang, Munawaroh, & Purwanto, 2024). The use of information technology through integrated systems such as the Regional Government Information System (SIPD) enables local governments to manage financial data more systematically and improve the quality of regional financial reporting processes (Putri & Ambarwati, 2025).



Optimizing local tax management is not only determined by the level of taxpayer compliance, but also by the accuracy of financial recording and reporting, which forms the basis for local fiscal policy-making. In the context of good governance, the presentation of reliable, accurate, and timely financial reports is a requirement that must be met by every local government agency. Along with the implementation of the Local Government Information System (SIPD) as an integrated platform in local financial management, the Subang Regency BAPENDA is required to be able to record local taxes systematically and in accordance with applicable regulations. SIPD is designed to improve transparency, accountability, and efficiency in the process of planning, budgeting, administration, and local financial reporting. However, in practice, various obstacles are still encountered, one of which is the occurrence of errors in recording local taxes on the SIPD.

Errors in local tax recording in the Local Government Information System (SIPD) can have a significant impact on the financial reporting process at the Subang Regency Regional Revenue Agency (BAPENDA). These impacts can include discrepancies between actual tax revenue data and financial reports, delays in report preparation, and the need for repeated data corrections and adjustments. This condition has the potential to reduce the quality of local government financial reports and hinder the process of evaluating local financial management performance (Hayuningtyas & Rahmawati, 2025). This problem shows that in addition to the availability of information systems, the competence of human resources and the technical understanding of officials in local tax recording are also very important factors. Data input errors, inappropriate use of accounts, and a lack of understanding of government accounting standards can cause recording errors in local financial information systems such as SIPD (Fitriasari, 2024; Hasanuddin, Prayitno, & Nirwana, 2024).

As part of the implementation of the Tri Dharma Perguruan Tinggi (Three Pillars of Higher Education), particularly community service, this activity was carried out to assess the impact of local tax recording errors in the SIPD on the financial reporting process at BAPENDA Subang Regency. This activity aims to provide assistance, improve the understanding of officials regarding local tax recording procedures in accordance with regulations, and formulate recommendations for improvements to enhance the quality of local financial reporting. It is hoped that the results of this activity will support the realization of more accurate, transparent, and accountable local financial management.

B. METHODS

This community service program is implemented through a fieldwork-based mentoring approach aimed at resolving issues related to the management of tax data input into the system. The activities were carried out over a period of six months, from February 17 to July 17, 2025, in accordance with the operational schedule of the Subang Regency Revenue Agency, which runs five working days per week, from 7:30 a.m. to 4:00 p.m. All activities were carried out at the Subang Regency Revenue Agency, Jl. Otto Iskandardinata No. 99, Karanganyar, Subang District, Subang Regency, West Java.



The implementation method began with identifying problems through direct observation of the finance division's workflow, particularly related to tax revenue recording, tax data management, data compilation, and data entry into the system.

Data collection methods in this program were conducted through several techniques, namely observation, interviews, and documentation. Observation was carried out directly in the finance division to understand the process of recording and managing regional tax revenue. Interviews were conducted with several staff members responsible for tax data management and financial administration to obtain more in-depth information regarding procedures, constraints, and technical aspects of tax data input into the system. Meanwhile, documentation was carried out by collecting and reviewing relevant documents such as tax revenue recap data, proof of payment documents, financial reports, and related regulations used as references in the tax recording process.

The next stage was data collection and processing, which included tax data recapitulation, manual tax data compilation, and separation of total tax revenue for each tax category. After the data had been structured, the activity continued with data entry into the Local Government Information System (SIPD) administration section administration section in accordance with Permendagri No. 70 of 2019. This stage included the creation of STBP (Proof of Payment Letters) and STS (Deposit Letters). The final stage involved evaluating activities by reconciling tax data collection and recording with the data entered into the SIPD, as well as comparing the accounting data with financial reports such as the LRA (Budget Realization Report) and BKU (General Cash Book). This approach ensures that the solution implemented not only solves short term problems but also provides sustainable value for the agency in supporting data based decision making

C. RESULTS AND DISCUSSION

1.1 Community Engagement Activities

Community service activities carried out at the Subang Regency Revenue Agency (Bapenda) focused on technical assistance in recording and reporting local taxes based on the Local Government Information System (SIPD). The approach used was hands-on engagement in the work processes of the apparatus to support improvements in administration and the quality of local financial data.

The initial stage of the activity was carried out through a brief orientation and mapping of the local tax management workflow at BAPENDA, particularly in the Finance Subdivision. At this stage, the service implementers studied local tax collection procedures, the recording mechanism in the SIPD Administration, and the roles of each party in the financial verification and reporting process. This stage aimed to ensure that the assistance activities were in line with the operational needs of the agency.

The main activity of this service was focused on assisting with the recording of local tax revenue in the SIPD. Activities carried out included inputting tax revenue data, creating Tax Receipt Certificates (STBP), and issuing Deposit Certificates (STS). This assistance helped to speed up the revenue administration process and reduce the potential for data input errors.



In addition, community service activities are directed at identifying and correcting errors in local tax records. Community service implementers are directly involved in checking the accuracy of account codes, tax classifications, and payment amounts, especially for non-cash transactions such as payments via QRIS. The correction process is carried out in coordination with the revenue treasurer and the accounting and reporting department (AKLAP), starting from the opening of validation to the re-entry of correct data. This activity aims to improve data accuracy and streamline the financial statement validation process.

The community service activities also included support for the preparation and reconciliation of financial reports. Activities carried out included checking the consistency of data between SIPD and accounting records that were recorded manually. These activities directly contribute to improving the quality of BAPENDA Subang Regency's financial reports. As a form of community involvement, these community service activities also support public and social service programs organized by BAPENDA and the Subang Regency Government, such as regional tax socialization at Car Free Day (CFD) events, which aim to raise public awareness of the role of regional taxes in development.

1.2 Results and Impact of Community Engagement

The implementation of community service activities at the Regional Revenue Agency (BAPENDA) of Subang Regency has had a significant impact on improving the quality of regional tax recording and reporting based on the Regional Government Information System (SIPD). This activity has directly contributed to improving regional financial management through improved administrative order and accuracy of tax revenue data. The main impact of this activity can be seen in the reduction of errors in regional tax revenue recording, particularly those related to account codes, tax type classifications, and payment amounts. Assistance in the process of preparing the Receipt Certificate (STBP) to the Deposit Certificate (STS), as well as cross-checking between manual recording, SIPD, and SIJABEN, helps ensure data consistency and reliability before the validation stage.

From a process perspective, this activity accelerates financial validation and reporting by reducing the need for re-corrections and repeated validation openings by the accounting and reporting department (AKLAP). The flow from recording to reporting becomes more efficient, controlled, and timely, thereby supporting the preparation of higher quality financial reports. This activity also has an impact on improving the quality of regional financial reports. More accurate tax revenue data provides a reliable basis for the preparation of the Budget Realization Report (LRA), General Cash Book (BKU), and Notes to Financial Statements (CaLK), and supports the process of evaluating regional revenue performance and audit checks. In addition to the technical impact, this activity has increased the awareness of BAPENDA officials of the importance of accuracy in regional tax recording, thereby encouraging the formation of a more careful and accountable work culture. The indirect impact is also felt by the community through support for socialization and public service activities, which strengthen the relationship between BAPENDA and the community and increase understanding of the role of regional taxes in development. Overall, this activity demonstrates that practical and field-based technical assistance can have a real and



sustainable impact in supporting transparent and accountable regional financial management at BAPENDA in Subang Regency.

D. CONCLUSION

Community service activities carried out at the Regional Revenue Agency (BAPENDA) of Subang Regency show that errors in recording regional taxes in the Regional Government Information System (SIPD) affect the smooth running of the financial validation and reporting process. Common errors include inaccuracies in account codes, tax type classifications, and payment amounts. Through needs-based technical assistance, this activity contributed to improving the orderliness and accuracy of local tax revenue recording. Cross-checking data and providing assistance in preparing STBP and STS helped reduce recording errors and speed up the validation and financial reporting processes.

Overall, this activity strengthens the quality of local financial reports and increases the awareness of officials regarding the importance of precision and accountability. Collaboration between universities and local governments through community engagement has proven to make a real contribution in supporting more transparent and accountable local financial management at BAPENDA Subang Regency.

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F. AUTHOR CONTRIBUTIONS

All authors contributed significantly to the implementation of this community service activity. Shofiah Nuraeni played a role in the input, processing, recording, and manual calculation of tax data, as well as the preparation of activity reports. The authors worked collaboratively and are fully responsible for the authenticity, accuracy, and scientific quality of this work.



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