LICENSING ACCOUNTING EVALUATION ONLINE SINGLE SUBMISSION
(Study On DPMPTSP Kabupaten Blitar)

Dita Nurul S
Program Studi Akuntansi, Fakultas Ekonomi, Universitas Islam Balitar
Email; safdita95@gmail.com

ABSTRACT
Information and communication technology that is growing rapidly now influences the bureaucracy to utilize information technology as a means of improving the implementation of business acceleration. Through this online integrated Online Single Submission (OSS) licensing service, it is able to shorten the service time and making business licenses applied by Blitar DPMPTSP according to the mandate of Government Regulation Number 24 of 2018.The purpose of this study is to evaluate the Online Single Submission (OSS) licensing accounting system at DPMPTSP Blitar Regency. The research method used by researchers is qualitative descriptive with resource persons licensing officials. The results of the study confirm that there are still obstacles regarding the lack of public understanding of business licensing through Online Single Submission (OSS) so that there is a need for socialization and overall assistance to the community and related institutions.

Keywords: Evaluation, Accounting System, OSS, DPMPTSP

1. INTRODUCTION

The development of regional autonomy progress regarding public services continues to be updated. Law No. 23/2014 on Regional Government regulates all and is supported by Law No. 25 of 2009 that public services are a series of activities in the context of meeting the needs of public services in accordance with statutory regulations for all citizens and residents of goods, services and administrative services provided by the government to the public as public beneficiaries. Nowadays, the demands and pressure of the community on improving the quality of services provided by the government are very strong. The public thinks that public services tend to be long, convoluted with complex and inflexible requirements and the large number of extortion practices is a portrait of poor public services. Therefore, one way that can be done is to improve investment conditions through simplification of the licensing system. The simplification of the licensing system is trying to encourage the government to immediately make changes to the public service system by utilizing digital technology that is rapidly developing in the current era of globalization. The government's efforts to accelerate business licensing were issued Presidential Decree No. 24 of 2018 regarding the launch of the Online Single Submission (OSS) by the Coordinating Minister for the Economy. This Online Single Submission (OSS) is also a mandate of Presidential Decree No. 91 of 2017, namely the Acceleration of Business Implementation which was stipulated by President Joko Widodo on September 26, 2017
Based on the problems that have been stated above, the objectives to be achieved in this study are to determine the efficiency of the online manual licensing system and what factors support and hinder the new licensing system

Based on the Decree of the Minister for Administrative Reform No. 63 of 2003 there are three groups of public service delivery, namely:
1. Administrative Services Group
   Forms of service that produce various kinds of official documents required by the whole community or the public.
2. Goods Service Group

This service produces various forms or types of goods that are used by the public.
3. Services Group, Service that produces various forms of services needed by the public.

From the explanation above, the researcher can describe the flow of thought used in this study with the following model framework:
Source: Researchers in 2019

2. RESEARCH METHODS

The research method used is qualitative with descriptive research type. According to Sugiyono (2017: 9) a qualitative approach is a research method using collection data derived from field notes, documents, and interviews. The aim is to match the reality with the theory of the case study under study. Data collection techniques used by researchers in this study were through interviews, observation, and documentation

The informants obtained from the interview results were the State Civil Apparatus (ASN) at DPMPTSP Blitar Regency, namely Mr. Rendra Dwi Santoso as Head of the Licensing Section I, Mrs. Sri Mulyaningsih as Head of the Licensing Section II, Mr. Sunarko as Head of the Licensing Section III, and Mrs. Emiliana Rahma Wati. as the Head of the Promotion Section. The research location is at the Investment Service and One Stop Integrated Service, Blitar Regency, which is located at Jalan Veteran No. 10 City of Blitar, East Java.

3. RESULTS AND DISCUSSION

The following are the results of a comparative evaluation of manual licensing with Online Single Submission (OSS):
1. Manual
   a. When applying for a license, business actors must attach a recommendation or statement from the relevant agency
   b. The permit application that is being processed cannot be found in other agencies
   c. Applying for a permit must come at the service office
   d. Permits that have been issued must be collected at the service office
2. Online Single Submission (OSS)
   a. When applying for a license, business actors only apply for PTSP and can immediately get several types of businesses at once
   b. Current permit applications
   c. it is processed or ongoing, it can be identified by other agencies, meaning that it is transparent
   d. Submitting a permit application can be done in an Online Single Submission (OSS) pick-up activity with a mobile service car
   e. Permits that have been issued can be printed by the applicant by logging in to a registered account.

From the results of the comparative evaluation above, the researcher then found a weakness in manual licensing, namely a complicated and convoluted process that hindered the length of the process that was not in accordance with the SOP. In addition, licensing is not standard because it has not been integrated online, causing licenses to spread out of coordination and still using the system of extending the validity period of business licenses. While the advantages of manual licensing, which involve approval from the

community around the business area that will be established and have an impact on the environment, are aimed at reducing the level of complaints about community unrest due to uncoordinated surrounding areas and still involving Village Officials in providing a certificate of business domicile, so that local area officials can know whether the citizens have obtained business permits or not.

The weakness of Online Single Submission (OSS) licensing is that the system is still making improvements, which means this system is not perfect, this can be said to be reasonable considering that the OSS system is still new, as well as the lack of socialization to all related agencies, causing doubts about the validity of the data published from OSS because the form of ratification issued is only in the form of a QR Code, it is no longer the signature of the Head of Office. Apart from that, the internet network is not always good, because in the process of making business permits on the OSS system, a signal that is good enough is needed to pass the stages of output results that must be completed until the issuance of a business license. Whereas the advantages of Online Single Submission (OSS) licensing are flexible requirements, no need to fill in registration forms, types of licenses are standard or transparent, do not require a recommendation letter from the local area of business or domicile, and can be done anywhere and anytime, if a business actor can operate the web by themselves from the Online Single Submission (OSS) system. And immediately published in only about 30 minute.

4. CONCLUSION

Based on the results of research at DPMPTSP Blitar Regency regarding the Evaluation of the Online Single Submission Licensing Accounting System, the researchers can draw the conclusion that OSS is a licensing management service system that has been integrated online and implemented at all levels of government, both central, provincial and regional. A business license from the OSS system can be issued immediately in just a matter of hours, this is because OSS implements a checklist system without having to wait for the completion of other licensing documents NIB and business permits can be completed immediately. It is inversely proportional to the old licensing or manual which is not centralized. There are many old licensing problems with a convoluted process, timeold and not in accordance with the SOP to the rise of unscrupulous brokers or extortionists.

5. SUGGESTION

Blitar Regency DPMPTSP in the context of online integrated public services can be done by increasing the ability to implement Online Single Submission (OSS) through general training as well as technical guidance and comparative studies at DPMPTSP or other institutions that have been successful in providing public services. And it can also be done by providing socialization education to agencies and business groups such as pick-up service to attend crowded events

REFFERENCES

Al Fatta, Hanif. 2009. Analisis dan Perancangan Sistem Informasi Keunggulan Bersaing Perusahaan dan Organisasi Modern. Yogyakarta: Andi.

Baridwan, Zaki. 2008. Sistem Akuntansi Penyusunan Prosedur dan Metode. Edisi ke-5. Yogyakarta: BPPE.

Dunn, William N. 2013. Pengantar Analisis Kebijakan Publik. Yogyakarta: Gadjah Mada University Press.

Kadir, Abdul. 2002. Pengenalan Sistem Informasi. Yogyakarta: Andi Offset.

Kertahadi. 2007. Sistem Informasi Manajemen. Jakarta: PT. Pustaka Binaman Pressindo.

Komariah dan Djaman Satori. 2011. Metode Penelitian Kualitatif. Bandung: Alfabeta.

Mahatmyo, Atyanto. 2014. Sistem Informasi Suatu Pengantar. Edisi 1, Cetakan ke-1. Yogyakarta: CV. Budi Utama.

Mulyadi. 2013. Sistem Akuntansi. Edisi 3, Cetakan ke-4. Jakarta: Salemba Empat.

Moleong, J Lexy. 2012. Metodelogi Penelitian Kualitatif. Bandung: Remaja Rosdakarya.

Nugroho, Widjajanto. 2009. Sistem Informasi Akuntansi. Jakarta: Erlangga.

Pasolong, Harbani. 2013. Metode Penelitian Administrasi Publik. Bandung: Alfabeta.

Pemerintah Indonesia. 2006. Permendag No. 24 Tahun 2006 tentang Pedoman Penyelenggaraan PTSP. Jakarta: Sekretariat Negara.

Pemerintah Indonesia. 2018. Peraturan Pemerintah N0. 24 Tahun 2018 tentang Peluncuran OSS. Jakarta: Menko Bidang Perekonomian.

Purnamasari, Evita, P. 2015. Panduan Menyusun Standard Operating Procedure (SOP). Yogyakarta: Kobis.

Romney, Marshall B dan Paul John Steinbart. 2017. Sistem Informasi Akuntansi. Edisi ke-13. Jakarta: Salemba Empat.

Soemohadiwidjojo. 2014. Prosedur Akuntansi. Jakarta: Indeks.

Subagyo, Joko. 2011. Metode Penelitian Dalam Teori Dan Praktik. Jakarta: Rineka Cipta.

Subarsono, AG. 2016. Analisis Kebijakan Publik Konsep, Teori dan Aplikasi. Yogyakarta: Pustaka Belajar.

Sinambela, Poltak. 2010. Reformasi Pelayanan Publik Teori Kebijakan dan Implementasi. Jakarta: Bumi Aksara.

Sugiyono. 2017. Metode Penelitian Kuantitatif Kualitatif dan R & D. Bandung: Alfabeta.

Sulistyo, Basuki. 2010. Sistem informasi. Bandung: Graha Ilmu.

Supriyati. 2011. Metodologi Penelitian. Bandung: Labkat Press.

Susanto, Azhar. 2008. Sistem Informasi Akuntansi. Jakarta: Gramedia.