

# The Influence of Big Data Implementation of Audit in Government Institutions (Study in Inspectorate Office Majalengka District)

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## ABSTRACT

The purpose of this study was to determine how much influence Big Data has on the audit process in government institutions. The research method used is to read and study manuscripts, reports and some other literature relating to the problem to be examined. So the results obtained by Big Data affect audit in government institutions.

## INTRODUCTION

The new sustainable development agenda was created to respond to the demands of world leadership in overcoming poverty, inequality and climate change in the form of policy actions. The concept of the Sustainable Development Goals was born at the UN Sustainable Development Conference, Rio + 20, in 2012 by setting a set of targets that could be applied universally and could be measured in balancing the three dimensions of sustainable development; (1) environment, (2) social, and (3) economy (Wikipedia, 2018).

The 2030 Agenda consists of 17 Sustainable Development Goals (SDGs) or Global Goals, which will guide policy and funding for the next 15 years. To turn these demands into action, world leaders meet on September 25, 2015, at the United Nations Headquarters in New York to start the 2030 Sustainable Development Agenda (Wikipedia, 2018).

This objective was formulated on 19 July 2014 and submitted to the General Assembly of the United Nations by the Open Working Group on Sustainable Development Goals. In this proposal there are 17 objectives with 169 achievements

covering the issues of sustainable development. These include alleviating poverty and hunger, improving health and education, building more sustainable cities, tackling climate change, and protecting forests and the sea (Janiero, 2012).

The speed of technological development comes in all lines and joints of human activity both individuals or groups (bodies) (Abdurokhim, 2016). The development of information technology that led to the birth of the Industrial Revolution 4.0 has changed most of the business models that exist today. IT as a tool has given birth to a new perspective in viewing information as a decision-making tool and making valuable assets to ensure entities remain relevant in the dynamics of the global economy.

The accounting profession has unique and special abilities in supporting the achievement of sustainable development goals, especially in global economic growth. In addition, the accounting profession also has relevant capabilities in efforts to achieve Sustainable Development Goals (SDGs) by ensuring that countries and companies have the ability to measure progress, monitor the excesses of developments, and report on achievements in areas related to poverty alleviation, protect earth from the

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risk of loss of resources, and ensuring prosperity for all its inhabitants (ACCA, 2017).

Accountants can be a direction in how countries and companies create value in the short, medium and long term. This dynamic is the background of the IAI XIII congress on December 4-6 in Jakarta. Carrying the theme "The Inclusive Role of Accountants and Companies Towards SDGs 2030", Indonesian Professional Accountants are required to be prepared to face the global changes that are happening.

## METHOD

Data collection techniques by studying and reading, and conducting study studies of books, literature, notes, and reports that have to do with the problem that is the object of research and that wants to be solved.

## RESULTS AND DISCUSSION

### A. Analysis and synthesis

#### 1. Analysis of the Role of Accountants in the Efforts to Achieve SDGs

Accounting has an important role in achieving SDGs (IFAC, 2016) (ACCA, 2017) (Makarenko & Plastun, 2017). Accountants play the role of being a "Value Reporter" who reports company values to stakeholders, in addition to being a report compiler, accountants also play a role as a "value keeper" that keeps the company committed to achieving values that have become the company's vision and mission.

Without the role of accountants, SDG targets might just be beautiful slogans in company reports. Accountants must build awareness of companies and the private sector the importance of including SDGs in their corporate strategies. Not for dashing but because it does benefit the company in the long run. Look at the world's companies that last for hundreds of years, usually those

who are loyal to uphold ethics and environmental sustainability.

#### 2. Analisis Peran Perusahaan Untuk Berpartisipasi Dalam Pencapaian SDGs

As explained above about PSAK the role of companies in achieving SDGs is that companies can make innovations in the form of certified products that are environmentally friendly and more energy efficient, equalize wage rates for women and men workers and also provide equal benefits for male workers, apply new waste treatment technology recommended by (or even required) the government and make waste treatment installations, preserve the environment by taking into account the quality of waste discharged into rivers, or the quality of carbon emissions, or costs related to other environmental sustainability.

The difficulty of the company in linking SDG targets into the company's strategy was welcomed by several interested parties. Currently, there are several tools that can be used by companies to incorporate SDG concepts into corporate strategy and reporting. Some frameworks that can be used by companies are listed in the table.

**Table 1 Framework that companies can use to achieve SDGs**

Nama Framework/Model/Standar	Badan Penerbit
1. SDG Compass (2015)	The World Business Council for Sustainable Development (WBSCD), The UN Global Compact (UNGC) dan GRI
1. <IR> Framework Five-step approach (dalam dokumen : The Sustainable Development Goals, Integrated Thinking and the Integrated Report)	Carol Adams yang mengembangkan model dari framework IIRC (International Integrated Reporting Council)
1. GRI UNGC Business Reporting on SDGs (2017)	GRI (General Reporting Initiatives) dan UNGC (United Nation Global Compact)
1. UCTAD ISAR Core Indicators	United Nations Conference on Trade and Development (UNCTAD) Intergovernmental Working Group of Experts on International Standards of Reporting and Accounting (ISAR)

Source : (Wahyuni, 2018)

### 3. Analysis of the Government's Role in the Process of Achieving Sustainable Development Goals (SDGs)

Through collaboration between the central government and regional governments, the Ministry of Home Affairs has carried out a number of orientation programs for each regional head and provincial / district / city DPRD regarding strategic policies at the national level that contain sustainable development goals which later must be actualized and implemented in area. to interpret and understand sustainable development as a development that focuses on the fulfillment of community rights and for the achievement of SDGs.

#### B. Alternative and Problem Solving Ideas

One of the most effective things in achieving sustainable development goals is to utilize and allocate taxes obtained by the government from companies for the development of remote areas that are still lagging behind.

Therefore, the first thing that must be affirmed and done endlessly is to eradicate corruption, so that government revenues can be utilized to the maximum for sustainable development purposes in particular, alleviation of all forms of poverty in all places that can automatically end hunger, achieve food security and improve nutrition, and promoting sustainable agriculture. So that a healthy and prosperous life, education becomes quality, clean water

and proper sanitation, decent work and economic growth that is, promotes sustainable and inclusive economic growth, employment and decent work for all. Until finally the infrastructure is strong, and the gap between regions in the motherland is reduced.

### CONCLUSION

To achieve something in particular the objective of sustainable development (SDGs) is not only the task of the government alone, but also the task of the entire world community, especially governments and companies (assisted by accountants) in the vision and mission to achieve the SDGs. Through accountability, transparency and mutual trust and commitment from all parties, surely anything will be achieved.

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