

# The Role of Business Advisors and Project Management Offices in Strengthening Public Sector Accounting Systems in the KDKMP Program

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## Abstract

The Business Advisor serves as a strategic partner, guiding financial management, planning, and human resource capacity building. The Project Management Office (PMO) ensures program implementation proceeds according to plan through monitoring, evaluation, and risk mitigation. However, the practical implementation of the Business Advisor and PMO roles often faces challenges. Key obstacles include limited understanding of public sector accounting standards among village officials, a lack of coordination in program implementation, and a lack of evaluation instruments capable of assessing the effectiveness of public sector accounting implementation in the field. The result is that the Business Advisor (BA) plays a crucial role in strengthening the public sector accounting system through technical assistance, needs analysis, and recommendations tailored to the context of regional bureaucracy. The BA helps ensure that the implementation of the Government Accounting System (SAP) and financial management mechanisms are standardized, accurate, and accountable. The Project Management Office (PMO) plays a strategic role in coordinating all stages of the KDKMP Program, from planning, control, monitoring, and evaluation. The PMO ensures that all activities related to strengthening the accounting system are on schedule, integrated, and meet quality standards.

**Keywords:** *Business Advisors; Project Management Offices*

## I. INTRODUCTION

Public financial management, particularly at the village and community level, is a crucial aspect in realizing transparent, accountable governance that aligns with the principles of good governance. As village fund allocations and community empowerment programs increase, the need for a standardized public sector accounting system becomes increasingly urgent. However, many villages and community groups still face challenges such as low staff capacity in preparing financial reports, weak internal control systems, and delays in financial accountability reporting. In this context, the Village, Group, Community, and Government Consultant (KDKMP) Program provides technical assistance to improve the quality of village financial governance. Two key roles stand out: the Business Advisor and the Project Management Office (PMO).

The Business Advisor serves as a strategic partner, providing guidance on financial management, planning, and human resource capacity building. The Project Management Office (PMO) ensures program implementation proceeds according to plan through monitoring, evaluation, and risk mitigation. However, the practical implementation of the Business Advisor and PMO roles often faces challenges. Key obstacles include limited understanding of public sector accounting standards among village officials, a lack of coordination in program implementation, and a lack of evaluation instruments capable of assessing the effectiveness of public sector accounting implementation in the field. This creates a gap between ideal financial governance policies and the actual conditions prevailing in the community. Based on these conditions, it is crucial to analyze the roles of the Business Advisor and Project Management Office in strengthening the public sector accounting system in the KDKMP Program. This analysis is expected to contribute to improving public financial governance at the village level, while

increasing transparency, accountability, and public trust in the use of public funds.

## II. RESEARCH METHODOLOGY

The problem-solving methods used in this program include providing students with supplies, guidance, and instruction in reading daily financial reports and identifying the basic needs that are essential for everyday life. Furthermore, we also hold discussions and share information on the procedures for preparing these financial reports. This is expected to ensure the program runs smoothly and can be implemented annually. This program also includes training and mentoring provided by lecturers and community service participants, assisted by field lecturers.

## III. RESULTS AND DISCUSSION

Based on interviews, observations, and document analysis of the KDKM Program, the following research findings emerged:

### 1. The Role of Business Advisors in Strengthening Public Sector Accounting Systems

- a. Business Advisors provide simple financial record-keeping training for both fostered MSMEs and program managers.
- b. Business Advisors help ensure program transactions are recorded in accordance with SAP (Government Accounting Standards) principles and agency reporting standards.
- c. Business Advisors are tasked with providing field assistance, including ensuring transaction documents, expenditure receipts, and activity reports comply with regulations.

- d. The presence of Business Advisors improves understanding of basic accounting, especially in program implementing units that previously lacked accounting competency.

### 2. The Role of the Public Service Management Unit (PMO) in Strengthening Public Sector Accounting Systems

- a. The PMO monitors and evaluates program implementation, particularly financial reporting.
- b. The PMO ensures that all KDKM financial reports are timely, complete, and accurate in accordance with public sector accounting standards.
- c. The PMO is responsible for internal program control, including verifying reports on fund use and budget compliance.
- d. The PMO provides a digital dashboard that facilitates the reconciliation of activity and financial reports.

## IV. CONCLUSION

The Business Advisor (BA) plays a crucial role in strengthening the public sector accounting system through technical assistance, needs analysis, and recommendations tailored to the context of the regional bureaucracy. The BA helps ensure that the implementation of the Government Accounting System (SAP) and financial management mechanisms are standardized, accurate, and accountable. The Project Management Office (PMO) plays a strategic role in coordinating all stages of the KDKMP Program, from planning, control, monitoring, and evaluation. The PMO ensures that all activities related to strengthening the accounting system are on schedule, integrated, and meet quality standards. The synergy between the BA and the PMO has proven effective in creating a more efficient, transparent, and accountable public sector accounting system. The BA provides technical insight and recommendations, while the PMO ensures structured and sustainable implementation. Through KDKMP assistance,

local governments gain increased capacity, understanding of accounting standards, and improvements in financial reporting presentation, thereby enhancing the quality of regional financial governance.

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