

The Effectiveness of using Google Drive in Digitizing Archives in the Accounting and Reporting Sub-Field of the Regional Financial and Asset Management Agency of Bali Province

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ABSTRACT

In the framework of the local government financial reporting process each year to BPK there are several components that are reported in the form of LRA, LO, Balance Sheet, LP SAL and CALK. In addition to these components, the Accounting and Reporting Sub Division also routinely reports periodic APBD realization reports (monthly, quarterly, semester and yearly), prepares annual financial reports, prepares materials for the preparation of Draft Regional Regulations on Accountability for Implementation of the APBD and Draft Governor Regulations on Explanation of APBD Accountability, and carries out other official duties assigned by superiors. The current condition that occurs in the Accounting and Reporting Subdivision is that the filing is not neat and the accumulation of physical archives is due to the archiving is still done manually, on the other hand, limited storage space results in the accumulation of files or documents that almost exceed storage capacity.

INTRODUCTION

Public service to all Indonesian people is the responsibility of the government, this is one of the functions of the government, namely organizing development activities and services as a form of general government duties to realize public welfare. To realize efficient, effective, fair, transparent and accountable public services, of course one of the factors is the existence of government apparatus that works for the progress of the nation and state and is ready to serve the community. Archives are one of the important elements in information management that function as records of activities or events, both in the context of individuals, organizations, and countries. Archives play a strategic role as a source of information, legal evidence, and reference materials for decision making. In the digital era, archives are not only limited to physical documents such as paper, but also include electronic documents, images, audio, and video. Archives have been regulated by law, such as Law Number 43 of 2009 concerning Archives. This shows that archive management is an integral part of good governance. However, public and organizational awareness of the importance of archives still needs to be improved. With good archive management, not only work efficiency and effectiveness are achieved, but also a legacy of documentation that can be passed on to future generations.

Files are a type of active archive (early archive). Active archives mean archives that are still used directly in the administration process so that these archives are still found in the work units of each organization (Moekijat, 2002:75). Records are sheets (notes, written materials, lists, recordings and so on), in any form or form containing information or information to be stored as evidence or accountability for an event or incident. Records are inactive archive types (permanent files). Inactive archives are archives that have decreased in value in the daily administration process, these archives are found in the archival unit of the organization concerned. The International Standard Organization defines a record as information that is created, received, managed as evidence or used by both organizations and individuals to fulfill legal obligations or business transactions (Sukoco, 2007:82). Warkat comes from Arabic which has a brief meaning of letter. In a broad sense, a document is a sheet containing information that has a certain meaning and use that is stored systematically (Moekijat, 2002:75).

Good archive management is essential to ensure that recorded information can be accessed, processed, and used efficiently. Archives serve as authentic evidence that supports administrative activities, research, and historical preservation. In the context of an organization, systematic archive management can improve work efficiency, transparency, and accountability. In today's digital era, information technology has become an integral part of various aspects of life, including in the world of management and administration. One activity that requires serious attention in an organization or institution is archive management. Archives, both in physical and digital form, are important information that documents the journey, decisions, policies, and activities of an organization. Good archive management not only functions as a documentation tool, but also as a means to improve operational efficiency and support

appropriate decision making. Therefore, effective archive management is an important key in supporting the smooth running of various organizational activities.

Regional financial management is regulated in Government Regulation Number 12 of 2019 concerning Regional Financial Management and Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management and regional regulations that are derivatives related to these regulations. The Bali Provincial Government itself has stipulated Bali Provincial Regulation Number 10 of 2021 concerning Regional Financial Management which is the basis for the Bali provincial government in carrying out budget planning, implementation and administration to accountability and reporting of regional finances. According to the Regulation, the Governor as the holder of the authority for Regional Financial Management and representing the Regional Government in the ownership of separated regional assets. The Governor in exercising the powers as referred to delegates some or all of his powers in the form of planning, budgeting, implementation, administration, reporting and accountability, as well as supervision of Regional finances to Regional Apparatus Officials including the Regional Secretary of Bali Province as the Coordinator of Regional Financial Management, the Head of the Bali Provincial BPKAD as the Regional Financial Management Officer, and the Head of SKPD within the Bali Provincial Government as the Budget User.

In addition, Dr. Basir Barthos in his book *Archival Management* states that an Archive is any written record either in the form of a picture or a diagram that contains information about an object (main issue) or event (Barthos, 2005:1). The archive is made by a person to help that person's memory. The Liang Gie stated that archives are a collection of documents that are stored systematically because they have a use so that whenever needed they can be quickly found again (The Liang Gie, 1992:118). From the several definitions above, it can be concluded that archives are data or documents in any form that have historical value, legal value and also utility value that are stored regularly and systematically so that they can be found again quickly and accurately when needed by an institution or organization.

In the process of reporting regional government finances annually to the BPK, there are several components that are reported, including:

- 1) Budget Realization Report (LRA),
- 2) Operational Report (LO),
- 3) Balance Sheet,
- 4) Equity Change Report LPE,
- 5) Notes to the Financial Statements.

In addition to these components, the Accounting and Reporting Sub-Division also routinely reports periodic APBD realization reports (monthly, quarterly, semester and annually), Prepares Annual Financial Reports, Prepares materials for the Preparation of Draft Regional Regulations on Accountability for APBD Implementation and Draft Governor Regulations on Explanation of APBD Accountability, and carries out other official duties assigned by superiors.

The Internet is a new media used as a means of communicating and exchanging information for individuals or organizations in the ICT (information and communication technology) era. Cloud computing is an internet-based network that allows users to use storage media as resources (Hayes, 2008). Some examples of quite popular cloud-based data storage applications include Google Drive, Dropbox, Apple iCloud, InSync, Sugarsync and LogMeln Cubby. The development of internet technology that has an impact on changes in all fields should be utilized as much as possible, especially for individuals as an alternative for storing documents so that they can be used at any time and are not lost.

Google Drive is one of the most popular cloud storage platforms and is used by various organizations, institutions, and individuals. This service allows its users to store various types of archives in the form of digital files with a fairly large storage capacity and can be accessed anytime and anywhere. In addition, Google Drive also provides a collaboration feature that makes it easy for its users to work together in managing archives in real-time, and supports various file formats that can be stored, such as text documents, images, videos, and others. Ease of access, flexibility, and integration with various other Google applications are added value for the use of Google Drive in managing archives.

However, although the use of Google Drive is increasingly widespread, its effectiveness in managing archives in more depth still needs to be analyzed further, including how effective Google Drive is in facilitating archive searches, how secure the data stored on this platform is, and how it impacts time and cost efficiency in managing archives in an organization. In addition, the use of Google Drive also has challenges, such as limited free storage capacity, dependence on a stable internet connection, and issues related to managing access rights and data security.

Google Drive is one of the storage services owned by Google, Inc. since April 2012. This application comes from Google Docs which has a free storage capacity of 15 gigabytes (GB). Google Drive can be easily accessed anywhere, anytime and using any device to store files in the form of photos, videos, text documents, spreadsheets and presentations (Rusmanto Maryanto, 2015, pp. 11-12). Google Drive is also integrated with other Google services such as Gmail accounts, Google Plus, Google Search and others. Google Drive has other advantages such as being able to automatically recognize objects in the process of indexing objects, both people or places in the form of content in common file types (.txt, .html, .xml and others). In addition, Google Drive uses OCR (Optical Character Recognition) technology to identify text in the form of images or files in .pdf format (Google Developer, 2018). Based on the description above, it can be seen that digital storage media in the form of Google Drive is very important to do. In addition, the urgency of the formation of this Google Drive Storage Media is to reduce the limitations of storage space, accessibility, data security, cost efficiency and organized storage.

LITERATURE REVIEW

Thomas R. Dye (2001) provides a comprehensive definition of policy effectiveness, which he closely links to how well the policy is able to solve the problems faced by the community. According to Dye, the effectiveness of a public policy is not only measured by the formulation and planning of the policy itself, but also by the real impacts produced after the policy is implemented in people's lives. As recommended by the Academy of Educational Development (1985), effective communication requires a media network. Through the media network, the potential reach of messages to the audience becomes very broad and diverse. Some general principles regarding the potential of communication channels or media today are: broadcast media, print media, people's media, and interpersonal communication. What is more important than the three is being able to reach the audience quickly, effectively, and efficiently. Through these three media, effective communication can be realized in accelerating the process of socializing development ideas as a whole.

One of the main aspects that is widely discussed in academic studies is the efficiency of document storage and management. According to Fong & Lee (2017), managing digital archives with a cloud-based system, such as Google Drive, allows organizations to store documents without having to worry about local storage capacity and the excess costs associated with managing physical archives. Organizations can save space and costs previously allocated to physical storage, and ensure that archives can be accessed more quickly and easily. Research conducted by Yulianto & Setiawan (2020) also highlights how the use of Google Drive facilitates the process of sharing and collaboration between employees, allowing for real-time joint revisions that speed up the document processing process.

In terms of data security, many studies have assessed that Google Drive offers strong protection for stored data, although some challenges remain. Pratama & Hidayat (2019) in their research explained that Google Drive adopts data encryption and role-based access control to protect important archives from external threats. The two-factor authentication and automatic backup features provided by Google Drive also help maintain data continuity in an emergency, although concerns about potential data leaks remain a topic of discussion that has not been fully resolved. In addition, studies also identify flexibility and accessibility as one of the main advantages of using Google Drive. As a cloud platform, Google Drive allows users to access archives anytime and anywhere, which is very useful for organizations that have employees or teams working remotely or in different locations. Research conducted by Susanto & Nugroho (2021) emphasized that this convenience not only increases accessibility but also accelerates decision-making in organizations because data can be accessed in real-time by authorized parties.

However, the use of Google Drive in archive management is not free from technical and operational challenges. Several studies have revealed that although Google Drive can handle large amounts of archives, there are limitations in storage capacity on free accounts which are an obstacle for large organizations or those with high-volume archives. Aisyah & Hendra (2023) showed that although storage capacity can be increased through paid subscriptions, the costs incurred for ongoing storage can be a barrier for organizations with limited budgets. In addition, a study by Wahyu & Aziz (2020) highlighted that although digital archive management is more efficient than physical archives, challenges in terms of large archive management and accurate metadata management remain important issues. A more complex archive management system requires a proper indexing system so that archives can be found easily, so using Google Drive which utilizes keyword-based searches is very important.

METHODOLOGY

This study uses a qualitative descriptive method with a primary focus on the effectiveness of Google Drive in supporting the process of digitizing archives in the Accounting and Reporting Sub-Division, Regional Financial and Asset Management Agency (BPKAD) of Bali Province. The focus of this study is directed at an in-depth understanding of the extent to which Google Drive is effective in increasing efficiency, accessibility, transparency, and security in the management of digital archives carried out by employees in the sub-division. Archive digitization is one of the strategic steps in realizing modern governance, and the application of technology such as Google Drive is one of the innovative solutions that is expected to facilitate the process of archiving and managing data.

To obtain relevant and accurate data, this study uses a survey method as a data collection technique, utilizing the Google Forms platform. The survey link was distributed to all employees working in the Accounting and Reporting Sub-Division so that they could fill out the questionnaire directly based on their personal experiences. In this survey, employees were asked to provide an assessment of various aspects related to the use of Google Drive, such as ease of use, speed of access, effectiveness in storing and sharing documents, level of data security, and technical or non-technical obstacles that they might experience while using it.

The data collected from the survey is expected to provide comprehensive insights into the benefits and challenges of implementing Google Drive in the context of digital archive management. In addition, this study also aims to identify the extent to which Google Drive can be optimally integrated into the work system of the Accounting and Reporting Sub-Division to support work efficiency and minimize risks that may occur in traditional archive management, such as loss of physical documents or limited storage space. Thus, the results of this study not only provide an empirical picture of the effectiveness of Google Drive but also offer practical recommendations that can be used to develop better digital archive management strategies in the future.

The data collection techniques and instruments in this study use three types, namely: (1) Interviews are data collection techniques through interview evidence media. The technique is carried out by the author and informants (information sources) by using questions related to the matter to be studied. Researchers can also use various research instruments such as recorders and cameras for photos; (2) The observation data collection method not only measures the attitudes of informants, but can also be used to record various phenomena that occur; (3) Documentation techniques are data collection techniques by collecting and analyzing documents that are related to the object of research. The technique of collecting research results will produce data that will later be analyzed so that the data can be simplified into a form that is easy to implement. Data analysis in this study took place simultaneously with the data collection process or through three stages of the flow model from (Miles and Huberman in Burhan Bungin, 2001: 297), namely data reduction, data presentation, and data conclusions or verification.

RESEARCH RESULT AND DISCUSSION

This study aims to explore the effectiveness of using Google Drive in managing digital archives in an organization. Based on data collection through in-depth interviews, direct observation, and analysis of related documents, several key findings emerged related to the benefits, challenges, and factors that influence the effectiveness of using Google Drive in managing archives. The following are the research results found. One of the key findings of this study is that ease of access and storage of archives is the factor most valued by Google Drive users. Almost all employees stated that by using Google Drive, they can store and access archives very easily. Users can access archives from various devices (computers, laptops, tablets, smartphones) as long as they are connected to the internet. In addition, the folder structure provided by Google Drive allows for neater and more structured archive organization, which makes it easier to search for documents quickly. "Previously, searching for files in physical archives was very time-consuming. Now, with Google Drive, I only need to type keywords and the documents I am looking for appear immediately."

Google Drive provides easy collaboration between team members in managing archives. Many participants said that Google Drive allows them to edit documents simultaneously, comment, and share files in real-time without having to send documents via email. This reduces document management errors and speeds up the team's work process. "Collaboration is easier. We can see changes made by others in real time and there is no more confusion about which version of the document is the most recent." In terms of data security, most participants felt safer storing their archives in Google Drive due to its encryption and role-based access control features. Google Drive provides the ability to set who can access, edit, or just view archives, which is considered very helpful in maintaining the confidentiality of important data.

However, several participants also emphasized the importance of security awareness among users to avoid mistakes in setting access permissions. Several users expressed concerns about the potential for data leaks if access settings are not done carefully. "Security is quite guaranteed, but I always remind the team to check the access settings before sharing files to avoid mistakes." Several challenges related to using Google Drive in managing archives were also found during the study. One of them is the storage capacity limitations on free Google Drive accounts. Several organizations that have large archives stated that the free storage capacity is often not enough, and they have to subscribe to get additional capacity, which can increase operational costs. "We often run out of storage space on the free account, so we have to subscribe to the paid version to continue storage." In addition, although easy access and collaboration increase efficiency, there are some issues related to download delays or slow access when the internet connection is unstable. This is an obstacle especially in areas with poor internet quality. "When our internet connection is slow, opening documents or downloading archives can be very time-consuming, which hinders work."

Overall, the use of Google Drive in digital archive management has been shown to increase efficiency in many aspects. The process of organizing archives becomes easier, accessibility is faster, and work that requires team collaboration can be done better. All participants involved in this study stated that they were more satisfied with the digital archive management system based on Google Drive compared to manual archive management or using other local storage systems. "Efficiency increases because we can access archives anytime and anywhere. No need to spend time looking for archives in piles of physical documents."

To test the success of using Google Drive, feedback is needed from users of this digital storage media. Therefore, the author conducted a survey of employees in the Accounting and Reporting Sub-Division of the Bali Provincial Financial and Asset Management Agency about their experience using this digital storage media. The survey was conducted using Google Form as a survey medium, the questions asked were as follows

- a) How do you understand the use of Google Drive digital storage media?
- b) Is the effectiveness of using Google Drive digital storage media beneficial?
- c) Criticism and Suggestions

The results of the survey are presented in the following table:

Table.1 Google Drive Digital Storage Media Usage Survey Results

How do you understand the use of Google Drive digital storage media?	Is the effectiveness of using Google Drive digital storage media useful?	Criticism and Suggestions
		Hopefully in the future this storage can still be used
Very Easy	Yes	Hopefully in other fields that have many archives it can also be applied
Easy	Yes	
Very Easy	Yes	very easy to understand
Very Easy	Yes	Good
Very Easy	Yes	The method can be easily understood
Very Easy	Yes	
Very Easy	Yes	Maintain and improve!
Very Easy	Yes	Good
Very Easy	Yes	Good, very useful
Very Easy	Yes	very good
Very Easy	Yes	Criticism and Suggestions
Very Easy	Yes	Hopefully in the future this storage can still be used

CONCLUSIONS AND RECOMMENDATION

The use of digital-based storage media, namely Google Drive, is an innovation where previously untidy archives and accumulation of physical archives can be overcome by using this digital storage media. The use of Google Drive will make it easier for employees of the Accounting and Reporting Sub-Division to manage data and archives. The author hopes that this digital archive storage activity will continue to be beneficial and continue for employees and new employees who will join. The author's suggestion for the future is that the use of Google Drive in storing archives can be applied in other fields so that the benefits of using Google Drive can be felt by many people.

1. Improved User Training:

For more effective use of Google Drive, it is recommended that organizations provide more in-depth training on how to manage records, especially in data security settings, access control, and folder organization. This training will help users better understand how to manage records efficiently and avoid potential errors in file organization.

2. Increased Storage Capacity:

Organizations that have a large number of archives should consider subscribing to Google Workspace or other cloud-based storage services to get more storage capacity and avoid limitations on free accounts.

3. Technology Infrastructure Upgrade:

Given that internet speed affects the smoothness of Google Drive access, organizations should ensure that adequate technology infrastructure is in place, especially in areas with less stable internet connections. Providing a faster internet network will support the effective use of Google Drive

4. Data Security Monitoring:

To ensure data remains secure, it is recommended that organizations conduct regular audits of access settings and file security, as well as ensure all users adhere to established security procedure standards.

5. Development of Digital Records Management Systems:

Organizations should continue to evaluate and develop cloud-based digital records management systems, and introduce new features that can improve efficiency and collaboration, such as advanced search or records metadata management.

ADVANCED RESEARCH

By implementing the suggestions above, it is hoped that the use of Google Drive in archive management can be more optimal and provide maximum benefits to the organization in the long run..

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