

## THE USE OF A CLOUD-BASED INTERNAL CONTROL INFORMATION SYSTEM TO INCREASE TRANSPARENCY AND ACCOUNTABILITY AT THE LAW OFFICE OF PT. OFFICIUM NOBILE INDOLAW

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### ABSTRACT

*Law firms often face challenges in maintaining transparency and accountability in information management. So with the increasingly complex demands from clients and supervisory institutions, an effective system is needed to manage data and information. The use of a cloud-based internal control information system can be a solution to improve operational efficiency and transparency in law firms. This study aims to explore how the implementation of a cloud-based internal control information system can improve transparency and accountability at PT. Officium Nobile Indolaw. The method used in this study is a qualitative approach with a case study. The results of the study show that the use of a cloud-based internal control information system at PT. Officium Nobile Indolaw aims to improve transparency and accountability in law firm operations. So with cloud-based technology, internal data and processes can be accessed in real-time and more easily monitored by stakeholders, thereby reducing the risk of deviation and strengthening supervision. This system also allows for more efficient and automatic recording, supports faster and more precise decision-making based on accurate data, and increases client confidence in the integrity of the legal process being carried out.*

### KEYWORDS

*Information System, Internal Control, Cloud, Transparency, Accountability*



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### INTRODUCTION

Law firms often face major challenges in ensuring transparency and accountability in the management of information, especially due to the highly sensitive and complex nature of data. Transparency and accountability are very important in the management of law firms, transparency allows all operational processes and decision-making in law firms to be monitored openly, both by clients

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and supervisory agencies. This creates trust from the client in the integrity and professionalism of the law firm. Accountability, on the other hand, ensures that every action and decision taken can be accounted for, thereby minimizing the risk of deviations and errors. In law firms where sensitive and confidential information is often involved, having a system that supports transparency and accountability is an important step to maintain reputation, credibility, and ensure compliance with applicable regulations. Cloud-based information systems allow for more accurate, real-time, and structured record-keeping, thus effectively supporting these two aspects.

The increasingly high demands from clients who want fast and accurate services, as well as increased supervision from regulatory agencies, law firms need an effective system to manage data, namely in the form of information systems. An information system is a system that integrates human activities with technology to collect, store, manage, and distribute information. This system can be applied in various sectors, including business, education, government, and health (Setiyono, 2023). The system must be able to monitor and store information in real-time, minimize the risk of errors, and ensure that all processes are carried out in accordance with applicable legal standards, so that client trust is maintained and the performance of the law firm is improved.

The use of a cloud-based internal control information system can be an effective solution to increase efficiency and transparency in law office operations. With a cloud-based system, important data and documents can be accessed in real-time by authorities, speeding up the decision-making process and facilitating monitoring. In addition, the system allows for more structured and secure management of information, reducing the risk of human error and irregularities. Transparency increases as all transactions and activities are automatically recorded, supporting accountability and facilitating internal and external audits.

The use of this information system is also implemented by PT. Officium Nobile Indolaw, known as IndoLaw, is an innovative law firm based in Indonesia. IndoLaw offers a wide range of legal services, including litigation and non-litigation for corporate and personal needs. Other services include mediation, legal auditors, intellectual property consulting, curatorship, bankruptcy settlement, and business and family consulting. By integrating modern legal technology, IndoLaw provides efficient and relevant solutions to various legal challenges, making it a reliable partner for individuals and organizations.

One form of technology integration is through the use of cloud-based information systems that enable efficiency in various aspects of operations. This system is used to store clients' legal documents and data in a secure, structured, and accessible real-time manner. In addition, the system allows for automated invoicing, which ensures accurate calculations and transparency in the billing process. With this technology, IndoLaw is able to minimize the risk of manual errors, improve reporting accuracy, and provide a more professional and reliable service experience for clients. This more efficient management process supports the company's goal to remain relevant and competitive in facing legal challenges in the digital era.

Previous research by (Setiawan, 2021) that the development of technology

and information has an impact on companies, including trading companies, in carrying out their operational activities. Trading companies can overcome the problems faced with a manual system. In addition, obtaining various advantages due to the use of computerized systems is the efficiency and effectiveness of the company. Companies, including trading companies, must pay attention to data security because of the growing development of this technology. More and more company data stored on computers can be misused by irresponsible parties and cybercrime is increasingly rampant.

Another research by (Pratama, 2017) at PT. Prodia Diacro Laboratories plays a major role in accounting information systems. The use of information technology systems in accounting information systems includes information system functions, end user computing, and quick response technology. The development of accounting information systems is carried out professionally both internally and externally. The Acumatica Cloud ERP system used by PT. Prodia Diacro Laboratories can minimize these weaknesses.

This research makes a theoretical contribution by enriching the literature on the use of cloud-based technology in internal control systems, especially in the legal sector. In addition, this study broadens insights into the importance of technology integration in the management of law offices to minimize operational irregularities and strengthen internal supervision. These findings can be used as a reference for further research on the implementation of cloud computing in various sectors, with a focus on improving internal governance and control. This study aims to explore how the application of cloud-based internal control information systems can increase transparency and accountability in PT. Officium Nobile Indolaw.

## **RESEARCH METHOD**

This study uses qualitative research methods. Qualitative research is carried out to develop knowledge through understanding and discovery. This approach is a research process that focuses on methods that explore social phenomena and human problems. In this study, researchers produce in-depth and complex descriptions, analyze data in the form of words, provide detailed reports from the perspective of respondents, and study phenomena in natural situations (Sari et al., 2022). The subject of this study is PT. Officium Nobile Indolaw which is located in Karet Semanggi, Setiabudi District, South Jakarta City, Special Capital Region of Jakarta 12920. The data collection technique in this study is by studying literature by exploring journals, books and other information relevant to the research. The data that has been collected is then analyzed in three stages, namely data reduction, data presentation and conclusion drawn. The results of the study show that.

## **RESULT AND DISCUSSION**

PT. Officium Nobile Indolaw, known as IndoLaw, is an innovative law firm based in Indonesia that uses Digital Legal Management as its law office management system. This system is designed to increase efficiency and

transparency in the management of law office operations. IndoLaw also implements a digital storage system to manage client files securely and structured, allows real-time case control and updates, and supports automatic invoicing to ensure accuracy and transparency in the billing process. IndoLaw was founded by Adv. H. Tjoetjoe Sandjaja Hernanto, SH., MH., CLA., CIL., CLI., CRA., a highly respected senior advocate in Indonesia. Since 2014, he has also served as President of the Indonesian Advocates Congress (KAI), the largest advocate organization in Indonesia. With the strong leadership of Adv. H. Tjoetjoe Sandjaja Hernanto and the support of modern technology, IndoLaw is committed to providing high-quality and relevant legal services to its clients.

Information systems have a very crucial position in the company, including PT. Officium Nobile Indolaw, serves as the foundation for decision-making, operation management, and strategy development. By providing the necessary data and analysis, information systems support fact-based decision-making at various levels of management (Suwito et al., 2024). Additionally, the system improves operational efficiency through process automation and data integration, which in turn reduces costs and errors. Information systems also facilitate communication and collaboration between departments, allowing teams to work more effectively in projects and day-to-day activities. In addition to supporting innovation and new product development, information systems help companies better identify and manage risks (Söderlund, R., 2024).

In addition, an internal control information system is very important in increasing transparency and accountability in an organization. By providing mechanisms for effective monitoring and reporting, the system helps to ensure that all activities and transactions are well documented, making audits and evaluations easier. The transparency resulting from this system allows all stakeholders, including management and employees, to have access to relevant and accurate information, fostering a culture of openness within the organization (Pankaitamn et al., 2022). In addition, accountability is strengthened because each individual can monitor their performance, and responsibility in decision-making becomes clearer. Thus, an internal control information system not only helps prevent deviations and errors, but also builds trust between the organization and clients and improves the company's overall reputation (Elkha & Wahidahwati, 2020).

An internal control system is a set of procedures and policies designed to provide adequate confidence that an organization can achieve its objectives in terms of operational effectiveness and efficiency, reliability of financial reporting, and compliance with applicable laws and regulations. This system includes various aspects, such as separation of tasks, transaction authorization, monitoring, and reporting (Mualifu et al., 2019). With strong internal controls, organizations can reduce the risk of errors, fraud, and misuse of resources, as well as increase transparency and accountability in their operations. The implementation of an effective internal control system also supports better decision-making and improved overall organizational performance (Polutu et al., 2022).

Transparency and accountability are essential for companies because they both contribute to the trust and reputation of the organization. Transparency allows stakeholders such as employees, clients, and investors to clearly understand the

company's operations, decisions, and policies. This creates an open environment and encourages active participation from all stakeholders (Karim & Mursalim, 2019). Accountability ensures that individuals and teams are held accountable for their actions and decisions. With accountability, companies can identify and address errors or violations, as well as ensure that ethical and compliance standards are followed. Together, the two promote a good organizational culture, increase employee motivation, and reduce the risk of fraud or irregularities (Az'zahra & Wahyuningsih, 2024).

In addition, transparency and accountability play an important role in supporting the company's sustainability and growth. Both build trust among stakeholders, such as investors, customers, and employees, which in turn increases loyalty and support for the company. With accountability, management is encouraged to make more responsible and sustainable decisions, as well as be better able to identify and manage risks (Puspa & Prasetyo, 2020). Companies that implement transparency practices tend to be more open to feedback, encouraging innovation and continuous improvement. In addition, a good reputation due to transparency and accountability practices can attract new customers and strengthen the market position. Complying with these standards also helps companies avoid legal issues, which can be detrimental to their growth (Wahyuni et al., 2018). In today's digital era, these two aspects are becoming increasingly important to build strong relationships and maintain competitiveness in the market.

The digital era has given birth to various new phenomena, one of which is the presence of cloud technology. Cloud computing enables the storage and access of data online over the internet, which is changing the way businesses and organizations manage information. This technology offers flexibility, scalability, and cost efficiency because users no longer need to rely on expensive physical infrastructure. In addition, the cloud also supports remote collaboration and real-time data access, which is especially relevant in an increasingly digitally connected world. These innovations are driving transformation in various sectors, including law, education, and business (Cinar & Bharadiya, 2023).

Cloud, or cloud computing, is a data storage and management model that allows users to access and use computer resources (such as storage, servers, databases, networks, software, and analytics) over the internet (Yanamala, 2024). With the cloud, users can store data on servers managed by cloud service providers instead of on-premises devices. It provides flexibility, scalability, and ease of access from a wide range of devices without the need for large physical infrastructure. The cloud also supports collaboration and application development more efficiently, and allows businesses to save on operational costs (Bello et al., 2021).

Considering that the digital era has given birth to various new phenomena, including the presence of cloud technology, the use of cloud-based internal control information systems at PT. Indolaw's Nobile Officium is very important to increase transparency and accountability. By leveraging cloud technology, these law firms can store and manage data efficiently, ensuring fast and accurate information accessibility for all stakeholders. This system allows for more transparent recording of transactions and activities, facilitates the audit process, and improves internal oversight. In addition, with integrated and real-time accessible data, management

can make better, information-driven decisions. Thus, the utilization of cloud-based internal control information systems not only improves operational efficiency but also builds client trust and strengthens the reputation of law firms in meeting ethical and professional standards.

## CONCLUSION

The implementation of a cloud-based internal control information system at PT. Indolaw's Nobile Officium aims to increase transparency and accountability in law office operations. Cloud technology enables real-time access to internal data and processes, which makes it easy to monitor by stakeholders. This contributes to reducing the risk of deviations and strengthening supervision. In addition, this system allows for more efficient and automated record-keeping, supports faster and more accurate decision-making based on accurate data, and increases client confidence in the integrity of the legal process carried out.

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