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Improving the Accuracy of Financial Reports with the Right Accounting System

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Abstract

¹This study aims to explore how the implementation of the right accounting system can improve the accuracy of financial reports at PT. Wirakarya Sakti. The research method used is a qualitative approach with an exploratory purpose, which focuses on understanding the context and dynamics that exist in the company and the perceptions of related parties in the accounting process. The main data sources come from in-depth interviews with financial managers, accountants, and accounting staff, as well as analysis of company documents such as financial reports, accounting policies, and systems implemented. Participatory observation was also conducted to identify potential problems in ongoing accounting practices. The results of the study indicate that the implementation of a software-based accounting system at PT. Wirakarya Sakti has succeeded in improving the accuracy of financial reports by reducing human error, accelerating the process of data verification and reconciliation, and producing more timely and reliable reports. This system helps in managing transactions in a more structured and efficient manner, and minimizing discrepancies between documents. Thus, this study provides recommendations to continue optimizing the implementation of a technology-based accounting system to support more accurate and efficient financial report management.

Keywords: Accuracy, Financial Reports, Accounting Systems, Implementation

1. Introduction

¹⁴Financial reports are documents that provide a detailed overview of the financial condition and performance of a company over a certain period of time. This report is very important for various parties, such as company management, investors, creditors, financial analysts, and regulators, because it helps them understand how the company manages resources and how its financial performance is (Herawati, H. 2019). Financial reports usually include several main elements, such as income statements, balance sheets, cash flow statements, and equity change statements. The accuracy of financial reports is crucial because these reports are the basis for making important strategic decisions. Stakeholders, such as investors and creditors, use these reports to assess the financial viability of a company, as well as determine whether they will invest or provide loans (Utami, 2024). In addition, company management uses financial reports to plan strategic steps, evaluate performance, and ensure the company is on the right track in achieving its goals. If the financial report is inaccurate, it can cause various serious problems for the Company (Agustin, 2024). Decisions made based on incorrect data can lead to significant financial losses. For example, wrong investment decisions or inappropriate credit granting can harm the company and other stakeholders. In addition, inaccuracies in financial reports can also damage the company's reputation, as they can reduce stakeholder trust and can even lead to legal problems or sanctions from regulatory authorities (Munawar, 2024).

Therefore, it is important for companies to ensure that financial statements are prepared carefully and in accordance with applicable accounting principles, and audited by an independent party to ensure their accuracy and integrity. Ensuring the accuracy of financial statements is very important. However, many companies face challenges in achieving the desired level of accuracy. These challenges can come from various factors, such as the complexity of financial transactions,



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regulatory changes, and limited human resources. In addition, the technology used in the financial reporting process can also affect the accuracy of the report. The use of non-integrated systems or a lack of understanding of the technology can lead to errors in reporting. (Iswanto, ASD 2023).

To overcome these challenges, companies need to adopt best practices in financial reporting, such as conducting regular internal audits, using the right technology, and ensuring adequate training for employees involved in the reporting process. In addition, companies also need to maintain good communication with stakeholders to ensure transparency and accountability in financial reporting. Thus, the accuracy of financial reports can be improved, which will ultimately help the company achieve its strategic goals and maintain a good reputation in the eyes of stakeholders (Simarmata, et al. 2023). One factor that greatly affects the accuracy of financial reports is the accounting system used by the company. A proper and effective accounting system plays an important role in ensuring that every financial transaction that occurs is recorded correctly and compiled properly in the financial statements. By using the right accounting system, companies can reduce the possibility of errors in recording transactions, which in turn will minimize the potential for errors in preparing financial statements (Akbar, A. 2023). A good accounting system not only regulates accounting procedures but also provides better control over the flow of financial information that occurs within the company. This control is very important because it can ensure that all financial information received and processed by various company departments is managed properly and in accordance with applicable accounting standards (Putri, AA 2022). With a well-designed system, recording of financial transactions can be done more carefully, structured, and systematically, making it easier for related parties to verify and validate existing data. In addition, the use of the right accounting system can also minimize errors in classifying certain accounts, which can often lead to inaccurate or even misleading financial reports (Putri, AA 2022).

A strong accounting system also provides a more solid foundation for internal monitoring and auditing. With a well-integrated and structured system, companies can ensure that all transactions that occur are recorded accurately, making it easier for the auditor to evaluate whether the financial statements are in accordance with generally accepted accounting principles (GAAP) or international standards (IFRS). It also ensures that the company meets its reporting obligations to tax authorities or other regulators, reducing the risk of legal sanctions or fines that can harm the company. In addition, with a good accounting system, companies can easily identify areas that need improvement, both in terms of budget management, cash flow, and monitoring the Company's assets and liabilities (Kusumawati, N. 2024).

In turn, the implementation of a proper accounting system not only supports the recording and preparation of financial reports, but also improves the overall operational efficiency of the company. By reducing human error and automating various accounting tasks, companies can focus resources and manpower on more strategic and value-added activities. This allows management to make faster and more precise decisions based on accurate and up-to-date financial data. (Rosmala, C. 2024). All of these things show that a proper accounting system is not just a tool for producing correct financial reports, but also a pillar that supports the stability and long-term growth of the company. However, many companies, especially small and medium-sized companies, still use manual accounting systems or systems that are not well integrated. Manual systems often make it difficult to process data quickly and accurately, while unintegrated systems can cause discrepancies between financial reports produced by various departments. Therefore, it is very important to evaluate the extent to which a proper accounting system can improve the accuracy of financial reports in the Company (Rahayu, P. 2024).

In this study, a study will be conducted at PT. Wirakarya Sakti to improve the accuracy of financial reports by implementing an appropriate accounting system, which is designed to ensure more accurate recording of financial transactions, reduce the potential for errors, and increase transparency and control in the preparation of the company's financial reports. With a reliable accounting system, companies can minimize account classification errors and ensure that all financial information is managed efficiently, support more appropriate decision making, and strengthen the company's credibility in the eyes of stakeholders.

In this context, it is important to consider the development of information technology that makes it easier for companies to manage accounting. Computer-based accounting systems and modern accounting software provide many advantages, such as automation, faster and more accurate recording, and ease in producing more transparent financial reports. The application of this technology also allows company owners to monitor their financial condition in real time, so that errors can be immediately detected and corrected.

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⁵ This study aims to explore more deeply the influence of the implementation of the right accounting system on the accuracy of financial reports. Using a quantitative approach, this study will examine the extent to which the accounting system can affect the quality of financial reports in various types of companies. The results of the study are expected to provide useful insights for companies in choosing and implementing the right accounting system to improve the accuracy of their financial reports.

2. Method, Data, and Analysis

This study uses a qualitative approach with the aim of exploring in depth how the right accounting system can improve the accuracy of financial reports at PT. Wirakarya Sakti. The qualitative approach was chosen because this study focuses on understanding the context and dynamics that exist in the company, as well as the perceptions and experiences of the parties involved in the accounting process. This study is exploratory in nature, aiming to gain insight into the challenges and benefits of implementing an accounting system, as well as providing recommendations for improvements in the management of the company's financial reports. Data sources in this study include in-depth interviews with financial managers, accountants, and accounting staff who are directly involved in preparing financial reports. (Manjaleni, R., & Irawan, SR 2024). In addition, the study also relies on the analysis of company documents such as financial reports that have been prepared, applicable accounting policies and procedures, and the accounting system used at PT. Wirakarya Sakti. Participatory observation was also carried out to directly observe the accounting practices applied in the company, in order to identify potential problems or deficiencies in the process of recording and preparing financial reports.

The research procedure begins with initial preparation, namely designing interview instruments and observation guidelines. Furthermore, data is collected through interviews, observations, and document analysis. After the data is collected, a thematic analysis is carried out to identify the main themes relevant to the implementation of the accounting system and its impact on the accuracy of financial statements. Data verification is carried out using triangulation, which is comparing information obtained from various sources to ensure the accuracy and validity of the data. The researcher then draws conclusions and provides recommendations based on the results of the analysis. In this study, the validity of the data is maintained through triangulation, which compares the results of interviews, observations, and documents, as well as re-checking with informants to ensure proper interpretation. Research ethics are also a major concern, by ensuring the confidentiality of the information obtained, obtaining consent from informants before the interview, and maintaining transparency throughout the research process. The expected outcome of this study is a better understanding of how the implementation of the right accounting system can improve the accuracy of financial statements at PT. Wirakarya Sakti. In addition, it is hoped that this study can provide useful recommendations for companies in improving their accounting systems, as well as assisting stakeholders in making more accurate decisions based on valid data. Thus, this research will contribute to improving the efficiency of financial management and accounting in companies.

3. Results

Based on the results of a survey conducted at PT. Wirakarya Sakti, the implementation of a software-based accounting system has proven to have a significant impact on increasing the accuracy of the company's financial reports. The majority of respondents involved in the survey reported that this software-based accounting system allows them to manage transactions in a more structured and efficient manner. As from the results of an interview with one of the respondents as follows:

"Based on our experience, the implementation of a software-based accounting system in this company has had a very positive impact. Previously, we often faced difficulties in recording transactions manually, which sometimes affected the accuracy of financial reports. However, with this system, the transaction recording process has become much more structured and efficient. All transactions are recorded automatically and are easier to monitor. We also feel that this system is very helpful in reducing the possibility of human error that often occurred before."

"The time required for data verification and reconciliation is also faster, and we can be more confident that the financial reports produced are more accurate and timely."

With this system, transaction recording becomes more automated and organized, which in turn reduces the possibility of human error that often occurs in the manual recording process. Previously, manual transaction recording was prone to human error such as negligence, incorrect data input, or

inconsistencies between one document and another. These errors can lead to errors in financial reporting that affect business decisions made by the company. However, with a software-based system, the process of recording and managing data becomes more automated and integrated. This system automatically verifies and processes financial transactions with higher precision, which minimizes the risk of human error in the process of recording and classifying certain accounts.

In addition, this software system also provides a clearer structure in managing transaction data, allowing for more efficient management of financial information. This not only speeds up the time required to process data, but also increases the accuracy of the resulting financial reports. Overall, the implementation of this software-based accounting system helps companies maintain the integrity of financial data, speeds up the reporting process, and ensures that the resulting financial reports are more accurate and reliable. The implementation of a software-based accounting system at PT. Wirakarya Sakti not only increases efficiency in recording transactions, but also significantly speeds up the process of verifying and reconciling financial data. Previously, without an automated system, companies may need more time to check and ensure the conformity of data between different financial reports, such as income statements, balance sheets, and cash flow statements. This manual verification process is often time-consuming, has a higher risk of human error, and can cause errors that are not detected until the final stage of preparing the report. However, with the implementation of integrated accounting software, the data verification and reconciliation process becomes much faster and more accurate. This system automatically connects various reports and transaction data, allowing the accounting team to detect discrepancies or errors early on. For example, if there is a discrepancy between account balances or transactions that are not recorded correctly, the software can immediately provide an alert or point out areas that need further review. This allows the company to make corrections or corrections early before the error spreads and affects the overall financial statements. As the head of the Company explained:

"The implementation of integrated accounting software has brought significant changes in the way we manage our company's finances. The data verification and reconciliation process that used to take a long time is now much faster and more accurate. This system automatically connects various reports and transaction data, so the accounting team can easily detect discrepancies or errors early on. This really helps us in ensuring that the financial reports produced truly reflect the actual condition of the company, as well as reducing the risk of errors that could affect decision making."

With the ability to detect errors faster, the resulting financial reports become more accurate, because the entire process is carried out with a higher level of accuracy. This also increases the transparency of financial reports, allowing internal stakeholders, such as managers and directors, as well as external stakeholders, such as investors and creditors, to make decisions based on more accurate and reliable data. As a result, the overall quality of the company's financial management at PT. Wirakarya Sakti increases, reducing the risk of wrong decision making, and increasing confidence in the company's financial performance.

Discussion

The Importance of a Proper Accounting System

A good accounting system has a much broader role than just a transaction recording tool. This system is designed to ensure that the entire financial process of the company, from recording transactions to preparing financial statements, is carried out in an efficient, organized, and accurate manner. The main purpose of a proper accounting system is to provide relevant, accurate, and timely financial data, which is the basis for strategic decision making by management and other stakeholders. (Supatmin, S. 2023). By using the right accounting system, companies can ensure that every transaction that occurs is recorded correctly in accordance with applicable accounting rules. This is very important because accurate recording is the basis for all financial reports that will be produced. In addition, this system also helps in organizing financial data in a more structured way, making it easier to search for and process information when needed. Transactions recorded in the accounting system can be grouped into appropriate categories, making it easier to monitor and analyze (Djamil, N. 2023). Software-based accounting systems have a great advantage in integrating the entire accounting process of the company. With software, various separate processes, such as recording transactions, processing data, and preparing financial reports, can be done in one interconnected system. This system allows all financial data from various departments or branches of the company to be recorded automatically in one place, reducing the possibility of human error that often occurs in manual recording (Rinaldi, M., 2024).

This software also allows faster and easier access to the necessary financial data, both for internal analysis and for external audit purposes. Every change or transaction recorded in the system can be easily tracked and audited, because the data has been recorded neatly and structured. Thus, companies can minimize the risk of errors or discrepancies in financial reports, and ensure that the information presented is accurate, relevant, and reliable. Overall, a good accounting system serves as a foundation that allows companies to manage their finances in a more efficient, accurate, and transparent manner. In the digital era, a software-based system is the perfect choice to simplify and speed up the entire accounting process, which ultimately improves the quality of financial reports and supports better decision-making in the Company (Fatimah, 2024).

Benefits of Implementing a Software-Based Accounting System

The implementation of a software-based accounting system offers various significant advantages for companies in managing their finances. One of the main advantages is increased data accuracy and reliability. The automatic transaction recording process reduces the risk of human error, such as negligence or typos, which often occur in manual recording. In addition, this system increases time efficiency and cost savings because it can automate many routine tasks, such as account reconciliation and preparation of financial reports. With this system, companies can reduce operational costs that were previously required for manual recording and verification processes (Salsabilla, 2024).

Another advantage is increased transparency and financial control. Software-based accounting systems allow companies to have better visibility into their financial condition, as all transactions are clearly recorded and structured in one easily accessible system. This increases the transparency of financial reports and allows for tighter control over cash flow and expenses, thereby reducing the risk of misappropriation (Azahra, S. 2023, September). In addition, this software facilitates data integration between departments, allowing companies to monitor the flow of financial information in real-time and reduce data redundancy. The implementation of this system also makes it easier for companies to prepare financial reports. Reports such as balance sheets, profit and loss statements, and cash flow statements can be generated automatically based on data that has been entered into the system. This system also helps in tax management, where tax calculations are carried out automatically and in accordance with applicable tax regulations, minimizing the risk of errors in tax reporting. Data security is also an advantage, as modern accounting software is equipped with encryption features and strict access controls to protect the company's financial data from the threat of leakage or misuse. In addition, this system allows companies to perform more in-depth financial analysis, helping managers to monitor financial performance and make more accurate projections. (Fatmawati, T., Kramanandita, R., & Miza, R. 2022).

Overall, the implementation of a software-based accounting system brings great benefits to companies, ranging from improving the accuracy of financial reports, operational efficiency, to maintaining data security and facilitating audits. This system not only simplifies the accounting process but also supports better strategic decision-making and ensures compliance with applicable regulations. With this system, all transaction data will be recorded automatically in an integrated system. This minimizes the possibility of human error, which often occurs in manual recording systems, such as errors in inputting numbers, discrepancies between accounts, or even negligence in recording certain transactions (Putri, NA, & Rahmanida, SF 2023). Therefore, the right system plays a major role in improving the accuracy of financial reports. Meanwhile, companies that still use manual systems or non-integrated accounting systems tend to have difficulty maintaining the accuracy of financial reports. They reported that errors often occur in the transaction recording process, especially when involving large transaction volumes. Inaccuracies in account classification are also a common problem, which can have a negative impact on the company's income statement and balance sheet. Thus, the implementation of the right accounting system can significantly improve the accuracy of financial reports. Further analysis shows that companies using modern software-based accounting systems can produce financial reports faster and more accurately (Laoli, 2024). This system allows integration between various departments and work units, so that financial data can be managed more transparently. This makes it easier to produce reports that are consistent and in accordance with applicable accounting standards. In this case, information technology plays an important role in improving the efficiency and accuracy of financial reports.

This study also found that although the implementation of software-based accounting systems can improve the accuracy of financial reports, not all companies are ready to make the change. Some companies, especially small ones, face constraints in terms of costs and training of

human resources to operate the new system. Therefore, companies need to consider the cost and benefit aspects in deciding to switch to a more modern system. Overall, the results of this study indicate that the implementation of the right accounting system, especially software-based, can improve the accuracy of a company's financial reports. However, to achieve optimal results, companies must ensure that they have sufficient resources to support the implementation of the system, both in terms of costs, training, and technological infrastructure.

4. Conclusion

Based on the results of the survey and interviews conducted at PT. Wirakarya Sakti, the implementation of a software-based accounting system has proven to have a significant impact on increasing the accuracy of the company's financial reports. This system helps companies manage transactions in a more structured and efficient manner, reducing the possibility of human error that often occurs in manual recording systems. The transaction recording process becomes more automatic and organized, thus minimizing errors in data input and discrepancies between documents. In addition, the implementation of this accounting software also accelerates the process of verifying and reconciling financial data. Previously, manual processes often took a long time and were at high risk of error, but with a software-based system, the process becomes faster and more accurate. Accounting can detect discrepancies or errors earlier, so that the resulting financial reports are more timely and reliable. Overall, the implementation of a software-based accounting system at PT. Wirakarya Sakti not only improves the accuracy of financial reports, but also accelerates reporting and ensures transparency in financial management. This supports better decision-making and increases the trust of stakeholders, both internal and external. Thus, the implementation of the right accounting system plays an important role in maintaining the integrity of the company's financial data and supporting more efficient, accurate, and transparent financial management.

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