

Effectiveness of Accurate Accounting Software Implementation in Preparing Financial Statements (Case Study at PT Karya Mulia Lentera Persada)

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ABSTRACT

Objective: This study was conducted to determine the effectiveness of the application of Accurate Accounting Software in preparing financial reports at PT Karya Mulia Lentera Persada. **Method:** This type of research uses a qualitative descriptive method with a case study approach. The data used are primary and secondary data obtained through observation, interviews with 3 informants, literature research and documentation. The validity of the information was assessed using data source triangulation techniques. **Results:** The results of this study state that: The application of Accurate Accounting Software in preparing the financial statements of PT Karya Mulia Lentera Persada runs effectively, as seen from the alignment of the system with all financial activities of the company. **Novelty:** The novelty of this research is that PT Karya Mulia Lentera Persada has never done any study on the effectiveness of the application of Accurate Accounting Software in preparing its financial statements. The effectiveness of Accurate Accounting Software implementation is assessed from the quality of the integrated system, relevant and accurate information, ease of use, satisfaction and quality of service, and a positive impact on individual and company performance.

INTRODUCTION

In a modern business environment, in the era of globalization with increasingly rapid technological advances, of course, it encourages companies to use technology. The technology referred to here is technology that has the ability to provide convenience to all operational activities, especially in the field of accounting and finance. This technology is important in the direction of all company operational activities [1]. There are many technologies that have been utilized by various companies, especially in the field of accounting and finance in the form of software such as MYOB, Zahir, and Accurate. In general, this accounting program or software is a program that helps accountants record transactions and create financial reports.

Accurate is one of the most widely used accounting software by various companies in Indonesia. Accurate is an accounting system or program that produces output in the form of financial reports. Accurate enables automation, accurate data analysis, and real-time monitoring, which can significantly improve work processes and resource management [2]. One of the advantages that Accurate has with other accounting applications is the local content features such as the tax invoice feature, and integrated tax reporting (SPT PPN and PPh) and multi-currency adjustments such as tax rates on each transaction that has a different exchange rate, as well as transactions up to 15 digits.

In addition to the advantages in terms of features, accurate has functions that make it easier for users to run the application [3].

PT Karya Mulia Lentera Persada is a printing manufacturing company established in 2004, located at JL.Komplek Pergudangan Surya Inti Blok D5 -D7 Tambak Sawah Sidoarjo. The company focuses on a variety of services related to printing various types of materials, including but not limited to books, magazines, brochures, pamphlets, business cards, posters, and other printed products. At first PT Karya Mulia Lentera Persada recorded all its transactions using Microsoft Excel. But eventually as the company grew, they found a lot of transactions that deadlocked due to the limited features of the manual excel program. To overcome these problems, this company needs an adequate system. Which can simplify accounting records, control company financial reports, and various kinds of transactions that arise.

In the printing industry, production speed, inventory management effectiveness, and proper financial control determine the success of the company. A company will always strive to improve its operational performance. Stated that printing companies experience challenges in their industrial activities such as challenges in technological development. This requires the transition of technological developments to Accurate software which reflects the need for adaptation, training, and changes in the company's work culture. Understanding Accurate software affects company operations, so that it can assess its impact on employee productivity, resource management efficiency, and longterm business sustainability.

PT Karya Mulia Lentera Persada has implemented Accurate Accounting Accurate Accounting Software since the start of bookkeeping in May 2021. as a system that assists in the process of preparing financial reports. Financial statements are reports prepared by each company that contain information on the state of a company with this information it can be seen how the performance of a company, the company's financial position, the company's cash flow and as a basis for decision making for stakeholders[4]. Accurate Accounting Software is considered to facilitate all activities in preparing financial reports starting from receiving data, inputting data, processing data, and helping to make decisions based on the data generated [5]. Accurate Accounting Software presents precise and accurate financial reports in accordance with applicable standards and can make it easier for internal parties to see how the company is doing [2].

Effectiveness is a measure of the extent to which an activity or program achieves the goals and benefits desired by the organization. Effectiveness has a relationship between results and the goals to be achieved. An activity is said to be effective if the results of the activity process achieve the ultimate goal or target. The greater the output resulting from achieving the set goals, the more effective the work process of an organization. In terms of programs or activities, it is considered effective if the output produced is in accordance with the objectives or has met expectations. Measurement or effectiveness criteria according to William H. DeLone and Enphraim R. MacLean, also known as D&M IS Success or "Delone and McLean Information System Success Model" [6], It is measured

in 6 aspects, namely system quality, information quality, usage, user satisfaction, service quality, and individual and organizational impacts.

This research refers to research[7] about analyzing the effectiveness of the application of the integrated e-workshop accounting information system at Wirta Motor Workshop, researchers apply a descriptive qualitative method supported by data validity using source triangulation techniques. Based on the research results, the integrated e-workshop application accounting information system has been running effectively, as evidenced by several features that are interconnected and work well according to the Wirta Motor Workshop business activities. The obstacle in implementing the e-workshop application is that the information generated is sometimes not timely due to system constraints.

Whereas in research [8] on analyzing the effectiveness and efficiency of the application of the village financial system (Siskeudes) in village financial management conducted in Jerowaru Village, Jerowaru District, East Lombok Regency, researchers used a descriptive qualitative analysis model. The result of the study is that the application of the Village Financial System (Siskeudes) application at the Jerowaru Village Office has been effective and efficient because all stages are carried out properly so as to produce accountable financial reports. However, there are several obstacles such as errors, internet disruptions, and difficulties in the administration stage

Based on research results [9], concluded that the application of accurate software in recording financial reports greatly facilitates labor in inputting financial reports accurately, and accurate software makes it easier to calculate without any calculation errors in the resulting financial reports. In the study, no obstacles were found and accurate software can still make it easier for staff to prepare financial reports.

Based on the reference of previous studies and from the existence of research objects that need to be researched, this research formulates the problem of how the effectiveness of the application of Accurate Accounting Software in preparing financial reports at PT Karya Mulia Lentera Persad. The purpose of this study is to determine the effectiveness of the application of Accurate Accounting Software in preparing the financial statements of PT Karya Mulia Lentera Persada and to see the benefits and obstacles it causes. The novelty of this research is that PT Karya Mulia Lentera Persada has never done any study on the effectiveness of the application of Accurate Accounting Software in preparing its financial statements. Raising on this research problem, further research was conducted with the title "Analysis of the Effectiveness of the Application of Accurate Accounting Software in Preparing Financial Statements (Case Study at PT Karya Mulia Lentera Persada)".

RESEARCH METHOD

Researchers applied a qualitative descriptive method research design with a case study approach. This research was conducted at one of the Manufacturing companies in Sidoarjo, PT Karya Mulia Lentera Persada, which is located at JL.Komplek Pergudangan

Surya Inti Blok D5 -D7 Tambak Sawah, Sidoarjo, East Java. Primary data is obtained from observations made by the author actively participating in company activities. Observations were made during the implementation of the Internship for 4 months and the results of interviews with 3 informants, namely Mrs. N, Mrs. Y and Mr. D as Finance, Accounting, and Tax staff who have their respective duties and sections in running accurate online, as well as secondary data obtained from previous research and documentation. The object of this research is the application of accurate online accounting software.

In this study using the Miles and Huberman model data analysis technique. According to Miles and Huberman in the book, data analysis based on qualitative research in the form of data collection activities that are carried out continuously until completion and the data is fulfilled. So that the analysis process in this study goes through the stages of data collection, data reduction, data presentation (data display) and drawing conclusions. Data validity testing is carried out with data source triangulation techniques including credibility test, transferability test, dependability test and confirmability test to identify informative patterns and obtain interpretations and ensure the validity and reliability of the data from this study.

Financial Report

States that financial statements are the main means used to communicate the financial condition of a company to external parties of the company. Financial reports are also defined as documents that document the company's financial position and operations over a certain period of time. According to IAI (2015: 1), in PSAK No. 1, financial statements are a structured presentation of the financial position and performance of an entity. This report displays the entity's financial history in the form of monetary values. Financial reports are made to serve the needs of company owners and management, as well as to convey information to interested parties. The cash flow statement, income statement, statement of changes in equity, and statement of changes in financial position are part of the financial statements.

Accounting Information System

Accounting information systems are systems that collect, record, store, and process data to help make decisions. AIS consists of users, procedures and instructions for processing data, software, information technology infrastructure, and internal controls and security measures. Cashmere (2020) defines AIS as a system that processes data and transactions to produce useful information for planning, controlling, and operating a business. Accounting information system (AIS) components consist of brainware, software, hardware, communication network technology, databases, and procedures.

Accurate Accounting Software

Accurate Accounting software is an accounting software created by PT Cipta Piranti Sejahtera (CPSSoft) Indonesia in 1999 which was first launched at the largest computer exhibition Indocomtech 1999 at the Jakarta Hall Convention Center (JHCC). Accurate can be used by various companies ranging from service, trading, contracting, and

manufacturing companies. Accurate adopts PSAK and tax regulations in Indonesia, so it is suitable for use by various companies in Indonesia. The first version released was version 1.0 under the name Accurate 2000 Accounting Software. As technology develops, Accurate always develops the best version for its users. Accurate attracts business people in Indonesia, which can be proven by Accurate users from year to year increasing. The benefits that companies get when implementing Accurate Accounting Software include:

1. The process of processing financial statements can run in a short time.
2. The level of human error in recording transactions can be minimized.
3. It can be accessed anywhere and anytime because it can be accessed via smartphones and laptops.
4. Secure data storage because it is in the cloud.
5. It only requires one data file for all users without data export, import, and synchronization, thus minimizing errors in accessing data.
6. Accurate only needs to revise if there is a financial transaction input error.
7. Increase the productivity and efficiency of the company's work.
8. Backup and maintenance of the database is done by the service provider.
9. The output displays data that is accurate and accountable so that it becomes a consideration for making decisions.

All administrative, financial, and accounting work will be centralized in one database server.

RESULTS AND DISCUSSION

Based on the results of observations that have been made, the application of Accurate Accounting Software at PT Karya Mulia Lentera Persada has not found significant obstacles. The application of Accurate Accounting Software is very helpful for PT Karya Mulia Lentera Persada in the process of preparing its financial statements compared to the previous system using Excell. By applying Accurate Accounting Software, it makes it easier for accounting staff to input various transactions starting from inputting cash in and cash out in the cash & bank module, inputting general journals, ledgers, purchases, purchase invoices, inputting taxation, until Accurate Accounting Software automatically presents financial reports from these transactions. The application of Accurate Accounting Software has supported the financial transaction activities that occur at PT Karya Mulia Lentera Persada every day, until the preparation of accurate and appropriate financial reports. The following is a comparison of systems using excell and accurate;

Table 1. Differences Between Excel System and Accurate System.

Difference	System using excel	Accurate Program System
Listing	The system is carried out by inputting data and	The system is carried out by inputting data starting from

	carrying out the process of preparing financial reports based on the coding and formulas made.	inventory data, sales, purchases, assets, journaling and automatically becomes a financial report.
Information system	The resulting information takes a long time to be able to produce precise and accurate data	Information is generated quickly whenever needed.
Proof of transaction	- Using duplicate sales notes - The cashier makes a recap of daily receipts	- Using a triplicate sales receipt - The cashier makes a recap of daily receipts.
Internal control	Internal control is less controlled due to difficulties in matching transaction evidence with financial statements	Internal control can be controlled because users can match proof of transactions with financial reports quickly and accurately.
Financial report	Not yet able to produce financial reports accurately and quickly, it takes time to check the data.	Quickly print reports based on the desired period.

Source: Data Processed by Researchers, 2024

PT Karya Mulia Lentera Persada conducts internal control to protect the company's assets. In control, financial staff are responsible for ensuring that all fiscal information is accurate and reliable. Such as ensuring that all records of incoming and outgoing cash flows are properly archived and preparing financial reports appropriately. Financial reports must be presented in a structured manner of the financial position and performance of a company. Well-prepared financial reports are also a form of internal control of the company, which starts from recording all financial activities that occur into Accurate Accounting Software in accordance with transaction evidence. Financial reports can be seen directly in the report list module both monthly and annually. The financial statements will later be reviewed by the financial manager and financial director so that they can become reliable reports and become the basis for decision making.

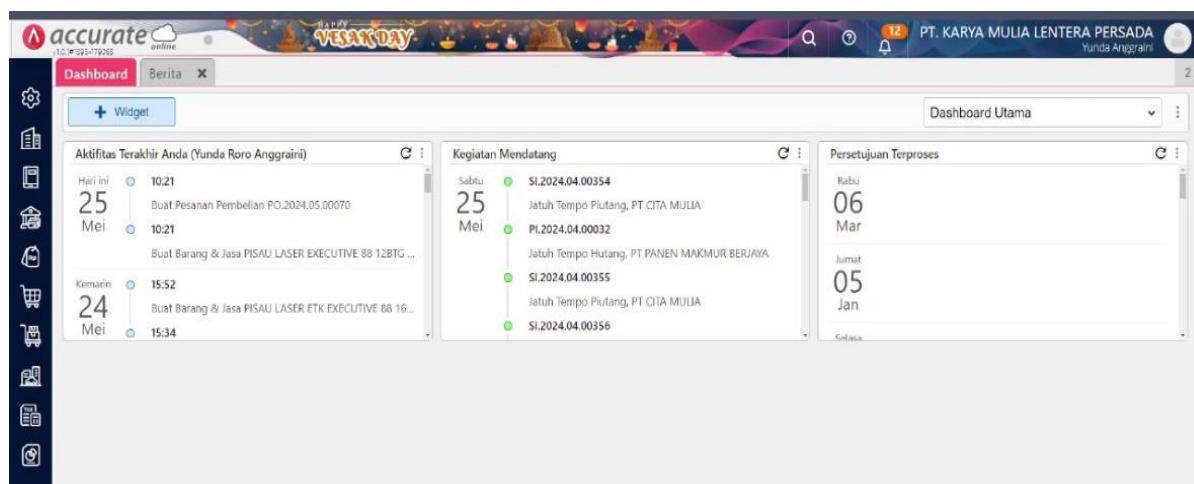


Figure 1. Dashboard view of PT Karya Mulia on Accurate Accounting Software.

The initial display after logging in to Accurate Accounting Software using the PT Karya Mulia Lentera Persada account is a dashboard that can display widgets as desired, can be seen in the picture, the widgets displayed include the last activity of the account, reminders of upcoming activities, current assets, accounts receivable and accounts payable. On the left side, the icons of the available modules are displayed, starting from the top there is the company module, ledger, cash & bank, sales, purchases, inventory, fixed assets, smartlink tax, and finally the list of reports used when you want to see the various types of reports available. All modules can be accessed after the company has registered and purchased a database on the official Accurate Accounting Software website.

A. Validity Test

The data generated in this research has been tested using data source triangulation techniques and from testing the validity of the data collected. The data source triangulation technique is carried out through a source verification process by interviewing several informants and combining these data sources so that conclusions can be drawn. The next step in this process is to identify informative patterns and obtain interpretations and ensure the validity and reliability of the data from this research. One of the results of testing data validity on the accuracy indicator by asking "Is the data from the financial statements generated from the application of Accurate Accounting Software appropriate and accurate?".

Table 2. Validity Test of Accurate Online Software Indicators.

No	Source	Answer
1.	Informant 1 (Finance Manager)	Yes, it is appropriate, the financial statements in accurate if we check with all physical evidence of transactions such as petty cash forms, current

- account mutations, and invoices are indeed in accordance.
2. Informant 2
(Department staff accounting)
- I think it is accurate, because all data is obtained from inputting financial staff from existing transaction evidence. Most mistakes occur with the user, such as inputting the wrong number or type of account used, and that can be immediately recognized by the examination staff later
3. Informant 3
(Tax department staff)
- Very accurate and appropriate according to my brother, it can be seen from the clarity of the financial information presented in it. So that it makes it easier for us to see and read the financial statements and there are no deviations from the data generated.

Source: Data Processed by Researchers, 2024

Informative patterns are obtained from the use of data source triangulation techniques, namely the application of Accurate Accounting Software in preparing the financial statements of PT Karya Mulia Lentera Persada is appropriate and accurate, seen from the clarity of information provided by the system. The presentation of information by Accurate Accounting Software is accurate and all information is processed without any deviation of data from the system. The data obtained is in accordance with existing transaction evidence, for example the calculation of total print orders from suppliers, whose calculations are processed automatically by the system so there is no need to do manual calculations first.

B. Effectiveness of Implementation

The results of measuring the effectiveness of the application of Accurate Accounting Software in the preparation of financial statements in the case study of PT Karya Mulia Lentera Persada using the information system success measurement model owned by William H. Delone & Ephraim R. McLean. The Delone and McLean Information System Success Model is measured by 6 aspects of measurement, namely system quality, information quality, usage, user satisfaction, service quality and impact on individuals and organizations. This information system success measurement model emphasizes that the six aspects are interrelated and influence each other so that the success of an information system does not only depend on one aspect. Measurement of effectiveness in this study is assessed from 6 aspects of the Delone and McLean information system

success model by connecting between aspects with interview indicators that have been tested for validity using data source triangulation techniques.

Table 3. Relationship between Measurement Aspects and Assessment Indicators.

No	Measurement Aspect	Assessment Indicator
1.	System Quality	Integration Document Conformance Accuracy
2.	Information Quality	Relevance Timeliness
3.	Usage	Easy to Use Frequency of Use
4.	User Satisfaction	Satisfaction
5.	Service Quality	Data Security
6.	System Impact	Individual Impact Organizational Impact

Source: Data Processed by Researchers, 2024

The relationship between each aspect of effectiveness measurement and the interview indicators used in the triangulation analysis of data sources and produces an informative pattern, which is explained as follows:

1. System Quality

Measurement in the aspect of system quality is by assessing based on the technical characteristics of the information system, such as system performance, reliability and features that help information needs. System integration has a significant impact on system quality, as measured by well-integrated functionality. The application of Accurate Accounting Software in preparing the financial statements of PT Karya Mulia Lentera Persada has been well integrated where all accounting processes carried out by each financial staff are interconnected to produce accurate financial reports. Starting from the process of cash in and cash out (cash flow) which is well integrated into the cash & bank module, the purchasing module is integrated into the accounting system and the entire purchase payment process has been integrated with the recording of purchase invoices in the accurate online system. The effect of integration is reinforced from the source data submitted by informants that financial reports can be directly accessed after accounting transactions are inputted into Accurate Accounting Software without the need for second-party application assistance.

The indicator of document suitability in the aspect of system quality is assessed based on the suitability of transaction evidence available on Accurate Accounting Software with existing physical evidence, appropriate evidence produces information that is in line. The Accurate Accounting Software system has provided standardized services with proof of company financial transactions, for example, in a purchase invoice

document, namely an invoice or receipt, there is supplier information, invoice date, invoice number, due date, information about the type of goods purchased, to the price per unit and total. This information is also available on transaction evidence in accurate online, meaning that the data on physical evidence is the same as the data on electronic evidence so that financial staff do not need to use physical documents when recording.

2. Information Quality

System quality is the result of using a system by users. In this aspect, the quality of the system is assessed based on the accuracy of the information produced, relevance, completeness of information, timeliness and how the system presents the information. The application of Accurate Accounting Software in preparing the financial statements of PT Karya Mulia Lentera Persada is appropriate and accurate, seen from the clarity of information provided by accurate online. The presentation of information by Accurate Accounting Software is accurate and appropriate, all information data is processed without any deviation from the system. These results are based on data analysis from the three informants that the data obtained is in accordance with existing transaction evidence, for example when inputting the purchase price of goods to suppliers, Accurate Accounting Software will perform automatic calculations by the system so there is no need to do manual calculations first. Then the accuracy in preparing financial reports, when users open the report list module and enter the start and end dates of the period they want to open, all data information from the journal for that period will appear, proving the quality of the information presented by Accurate Accounting Software is accurate.

The application of Accurate Accounting Software in preparing the financial statements of PT Karya Mulia Lentera Persada has also been relevant to the needs of the company's financial activities, this is in accordance with the information pattern from the results of data analysis that the information is relevant and has been as expected. In assessing indicators of timeliness or timeliness, the application of Accurate Accounting Software in preparing financial reports has not fully run well. This is because Accurate Accounting Software can only be operated using a stable internet network and it is not uncommon for the available network to experience a decrease in performance, so that when operating Accurate Accounting Software is hampered because the system immediately crashes and must wait until the network recovers. So that there is a delay in the process of preparing the company's financial statements.

3. Usage

Usefulness is assessed by how easy a system is to use and how often users access the system, so the ease of operating Accurate Accounting Software and the ease of preparing financial reports can affect the effectiveness of implementing an accurate online system. With the ease with which an information system is used, the more efficient the time required and the more efficient the information system, the more effective its application in the company. This is in line with the information pattern from the analysis of informant data that, the application of Accurate Accounting Software in preparing the

financial statements of PT Karya Mulia Lentera Persada is considered effective, it can be seen from the efficiency of the time used, simple and easy inputting, and a system that immediately notifies if the data entered is incorrect or out of balance.

Assessment is based on indicators of frequency of use by looking at how often users access the system and seeing whether its use is mandatory or voluntary. The results of data analysis with informative patterns that, financial staff use Accurate Accounting Software in daily use. This is because every day there are financial transactions in the company's business processes, such as the receipt of general outpatient income who make payments using cash or transfers, and the cash flow section of the financial staff is tasked with inputting these transactions in Accurate Accounting Software in the cash & bank module, receipt menu. So it can be said that the application of Accurate Accounting Software in the preparation of financial statements is carried out because of necessity and cannot be avoided.

4. User Satisfaction

User satisfaction is assessed from the fulfillment of user information related to user reactions or attitudes while using the information system. User satisfaction is fulfilled through system quality and the suitability of user perceptions of the system. The application of Accurate Accounting Software in preparing the financial statements of PT Karya Mulia Lentera Persada provides satisfaction for the company's financial staff, where satisfaction is generated from the features and the number of reports provided in accurate online. The satisfaction felt by each user identifies that the application of Accurate Accounting Software has succeeded in meeting the perceptions and needs of users in preparing the financial statements of PT Karya Mulia Lentera Persada.

5. Service Quality

System service quality is the service that users receive through the development of information systems. This is in the form of information system updates, responses to problems from service providers, or in ensuring data security. A system can be said to be good when the security of the data in the system is reliable. Accurate Accounting Software has guaranteed data security on its system, this is in line with the results of data analysis with informants that Accurate Accounting Software providers have guaranteed the security of data from the company database and while implementing Accurate Accounting Software have never been constrained regarding the security of company financial data.

The design designed by Accurate Accounting Software service providers guarantees data security starting from the login process into the database that can only use the respective accounts that have been registered, providing a display of the IP address of the device to display the last active user. That way it will minimize the opportunity for outsiders to misuse company financial data.

6. Individual and Organizational Impact

Individual and organizational impact is the perceived benefit of the existence and use of the system on the quality of user performance. Based on the assessment of the six

aspects measured in this case study, the quality of the system in Accurate Accounting Software and the quality of the information produced affect user use and satisfaction, and have an effect on individual and organizational impacts. Based on the informative pattern from the results of data analysis, it states that the application of Accurate Accounting Software in preparing the financial statements of PT Karya Mulia Lentera Persada has a positive impact on the system performance of employees and companies. The positive impact felt by the financial staff of PT Karya Mulia Lentera Persada in implementing Accurate Accounting Software, namely, the system has a positive impact on the performance of financial staff, increases productivity when using the system, and simplifies the work of each financial staff. While the impact on the company is to assist in completing the process of preparing company financial reports, producing appropriate and accurate financial reports, helping to make the right decisions.

C. Implementation Constraints

Because Accurate Accounting Software is a cloud-based accounting software that is accessed and run using the internet network. So that Accurate Accounting Software can only be operated with a stable internet network. However, it is not uncommon for the network provided by PT Karya Mulia Lentera Persada to experience a decrease in performance, so that when operating Accurate Accounting Software is hampered by the system so that it immediately errors and must wait until the network recovers. So that there is a delay in use and in the process of preparing the company's financial statements. The following is a display when the Accurate Accounting Software system experiences network problems:

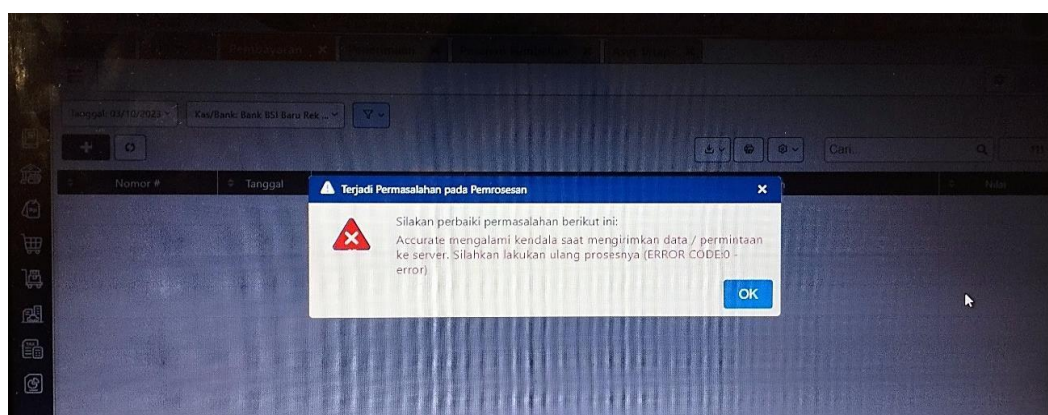


Figure 2. Accurate Accounting Software Website Display When Network Constrained.

This obstacle is obtained from the results of data analysis from informants through informative patterns on system quality. The quality of this system is constrained because the current system often experiences delays in the information produced. This obstacle does not have a significant effect on the effectiveness of the application of Accurate Accounting Software in preparing company financial reports.

CONCLUSION

Fundamental Finding : Based on research that has been conducted regarding the effectiveness of the application of Accurate Accounting Software in the preparation of financial statements in the case study of PT Karya Mulia Lentera Persada, it can be concluded that the accounting software used, namely Accurate Accounting Software, has been running effectively, as evidenced by the alignment of the system with the company's financial activities in preparing the company's financial statements. **Implication :** The effectiveness of Accurate Accounting Software implementation is measured using 6 aspects of Delone and McLean's Information System Success Model where Accurate Accounting Software provides effective system and information quality, ease of use in everyday life, provides satisfaction for financial staff, guaranteed service quality, and has a positive impact on individual and company performance. **Limitation :** Obstacles in the application of Accurate Accounting Software occur when the internet network has decreased performance so that errors occur causing delays in the processing of financial statements. This obstacle does not greatly affect the effectiveness of the application of Accurate Accounting Software in preparing the financial statements of PT Karya Mulia Lentera Persada, because the problem can be overcome by changing the internet service used by the company. **Future Research :** The suggestions that can be conveyed are first, for PT Karya Mulia Lentera Persada to be able to install a stable internet network so that the use of Accurate Accounting Software can run smoothly and optimally. Then, more in-depth training is needed regarding the application of Accurate Accounting Software for financial staff in order to optimize the effectiveness of use and avoid usage errors. Second, for further research to be able to examine and develop more sources related to the effectiveness of the application of Accurate Accounting Software in order to obtain in-depth research results. And further research is advised to take samples from other companies in order to compare whether the results of this study apply equally to other companies that apply Accurate Accounting Software in preparing their financial statements.

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