

Technology-Based Financial Reporting and Internal Control in a Retail Branch: A Case Study of PT Gramedia Jayapura

Catharina Amalia Cantika Larasati¹, Septyana Prasetyaningrum², Adriani Lande³, Siti Mariani Basannang⁴, Muhammad Ridhwansyah Pasolo⁵

^{1,2,3,4,5} Accounting Study Program, Faculty of Economics and Business, Universitas Yapis Papua

Article Info

Article history:

Received May, 2026

Revised June, 2026

Accepted June, 2026

Keywords:

Accounting Technology;

Financial Reporting;

Microsoft 365;

Power BI;

Retail Accounting

ABSTRACT

This study examines the use of accounting technology in the preparation of financial statements at PT Gramedia Jayapura. The research is motivated by the need for accurate, timely, transparent, and reliable financial reporting in branch-based retail operations with high transaction volumes, multiple payment channels, and reporting responsibilities to the central office. This study used a descriptive qualitative approach with a case study design. Data were collected through semi-structured interviews, direct observation, and documentation involving three key informants: the assistant manager, finance supervisor, and cashier. Observation focused on sales transaction recording, cashier closing, Z report preparation, cash opname, EDC verification, bank reconciliation, Microsoft 365 data processing, and Power BI monitoring. Data were analyzed using the Miles and Huberman interactive model, consisting of data reduction, data display, and conclusion drawing, with validity strengthened through triangulation and member checking. The findings show that Dynamics 365, Microsoft 365, Power BI, and the point-of-sale system support transaction recording, data classification, bank deposit posting, reporting to the central office, and managerial monitoring. These technologies improve reporting efficiency, data accuracy, transparency, transaction traceability, and decision-making support. However, manual procedures such as cash opname, EDC checking, bank reconciliation, document verification, and managerial approval remain necessary. The main challenges include network instability, system errors, cybersecurity risks, possible data loss, transaction errors, and continuous user adaptation. This study concludes that accounting technology strengthens financial reporting effectiveness when supported by internal control, competent users, stable infrastructure, data security, and continuous managerial supervision.

This is an open access article under the [CC BY-SA](#) license.



Corresponding Author:

Name: Septyana Prasetyaningrum

Institution: Universitas Yapis Papua, Jl. Dr. Samratulangi, Dok V Atas. Jayapura Utara. Jayapura. 99113

Email: prasetyaningrumseptyana@gmail.com

1. INTRODUCTION

Accounting plays a fundamental role in modern business because it provides

structured financial information for stakeholders who need to evaluate organizational performance, financial position, cash flows, and future prospects.

Financial statements serve not only as administrative records but also as a formal communication mechanism between a company and its stakeholders, including management, investors, creditors, regulators, and other interested parties. Through financial reports, users can assess profitability, liquidity, operational performance, and the effectiveness of managerial decisions [1]. For management, financial information becomes an essential basis for strategic planning, operational control, and performance evaluation, while for external stakeholders it supports investment, lending, and regulatory decisions [2].

The increasing complexity of business transactions has made the preparation of accurate, timely, and reliable financial statements more challenging. This condition is particularly relevant in the retail sector, where companies handle high daily transaction volumes, multiple payment channels, inventory movements, cashier activities, sales returns, bank deposits, and branch-based reporting responsibilities. In such an environment, financial data may originate from point-of-sale systems, cash transactions, electronic data capture records, bank mutation reports, inventory records, and supporting transaction documents. When these processes are not properly integrated, companies may face delayed reporting, fragmented data, recording errors, duplicated work, and inefficient reconciliation. Manual accounting procedures are also vulnerable to inaccuracy and inefficiency, especially when organizations manage large amounts of transaction data [3]. Therefore, accounting technology has become a strategic requirement for ensuring that financial information remains relevant, reliable, timely, and useful for decision-making.

Digital transformation has significantly changed the role of accounting from a transaction-recording function into an analytical and control-oriented function supported by integrated data. Enterprise Resource Planning, Business Intelligence, cloud-based accounting, and point-of-sale systems enable organizations to integrate

financial and operational information across business functions. These technologies allow real-time transaction recording, faster data processing, improved data traceability, and more effective managerial monitoring [4], [5]. ERP systems support the integration of financial accounting, inventory, sales, and reporting processes, while Business Intelligence tools help transform financial data into dashboards and visual information for managerial evaluation [4], [6]. In addition, cloud-based ERP and digital accounting systems can accelerate data access and reporting across organizational units, although they also introduce challenges related to system governance, migration costs, data security, and infrastructure reliability [7], [8].

Retail companies face distinctive financial reporting challenges because their operations require the coordination of transaction recording, cashier closing, cash verification, non-cash payment validation, bank reconciliation, and reporting to the central office. In branch-based retail companies, these challenges become more complex because branch-level financial data must be accurate before being submitted to the central accounting division. Errors in cashier transactions, differences between physical cash and system records, incorrect electronic payment records, missing receipts, or unstable network connections may affect the reliability and timeliness of financial reporting. Therefore, technology-based accounting systems in retail companies must be supported by strong internal control, clear division of duties, competent users, and continuous managerial supervision.

Previous studies show that accounting technology can improve reporting efficiency, accuracy, transparency, and accountability. ERP systems provide an integrated database that connects core business processes and enables more consistent financial reporting [4], [9]. Business Intelligence strengthens analysis by converting historical and current data into managerial insights [4], [8]. Cloud ERP and cloud accounting improve access, collaboration, and reporting speed, although

they may also create security, cost, and governance challenges [10], [11]. In retail operations, POS and mobile or cloud-based accounting systems improve sales reporting by capturing transaction data more accurately and continuously [12]. These findings indicate that accounting technology has the potential to improve financial reporting quality when properly implemented.

However, technology-based financial reporting does not automatically eliminate reporting risks. Several studies highlight obstacles such as unstable network connections, cybersecurity threats, implementation costs, employee resistance, weak digital competence, and insufficient post-implementation governance [10], [13], [14], [15]. Other studies emphasize that the effectiveness of digital accounting depends not only on software capability, but also on internal control, information technology governance, user training, employee involvement, and management support [6], [16], [17], [18]. This means that technology may improve reporting performance, but the reliability of financial information still depends on the interaction between digital systems, human verification, and organizational control mechanisms.

Despite the growing literature on ERP, cloud accounting, POS systems, and Business Intelligence, direct empirical evidence on how these technologies support financial statement preparation in branch-based retail companies remains limited. Many previous studies focus on adoption determinants, general technology benefits, system implementation risks, or governance issues, but fewer studies examine the actual reporting process from transaction recording to verification, posting, monitoring, and managerial evaluation in a retail branch context [11], [15], [16], [19], [20], [21]. In addition, the practical balance between system automation and manual internal control in ensuring financial reporting quality is still underexplored. This gap is important because branch-based retail companies rely not only on digital systems, but also on cash opname, bank reconciliation, document checking, and supervisory approval to ensure

that system data correspond with physical evidence and bank records.

PT Gramedia Jayapura provides a relevant context for examining these issues because it operates as part of a national retail company with daily sales transactions, cashier activities, various payment methods, bank reconciliation, and financial reporting responsibilities to the central office. The branch uses Microsoft 365, Dynamics 365, Power BI, and a point-of-sale system to support transaction recording, financial data processing, reporting, and managerial monitoring. Dynamics 365 supports daily sales recording through the point-of-sale process, Microsoft 365 facilitates data input, classification, correction, storage, bank deposit posting, and reporting to the central office, while Power BI presents financial information in dashboard form for performance evaluation. However, the company still conducts manual verification, cash opname, document checking, and bank reconciliation to ensure that system-generated data are consistent with physical evidence and banking records.

Based on this background, this study aims to analyze the implementation of accounting technology in the preparation of financial statements at PT Gramedia Jayapura, examine its contribution to reporting efficiency, data accuracy, transparency, and managerial decision-making, and identify the challenges faced in optimizing technology-based financial reporting. The novelty of this study lies in its empirical focus on a branch-based retail company in Papua and its attention to the practical relationship between digital accounting systems and manual internal control in producing reliable financial reports. Unlike studies that focus mainly on technology adoption or general ERP implementation, this study examines how Microsoft 365, Dynamics 365, Power BI, and POS-based transaction recording are used in an actual retail branch reporting process, while also showing why manual verification remains necessary in technology-based financial reporting.

2. LITERATURE REVIEW

2.1 *Theoretical Framework: Information System Success Model and Internal Control Perspective*

This study uses the DeLone and McLean Information System Success Model as the main theoretical foundation for explaining the relationship between accounting technology and financial reporting quality. DeLone and McLean [22] developed the model to address the difficulty of defining and measuring information system success. They argued that information system success is a multidimensional construct and cannot be evaluated only from technical performance or system use. The original model classified information system success into six interrelated dimensions: system quality, information quality, use, user satisfaction, individual impact, and organizational impact [22]. This model is relevant to accounting technology because accounting information systems are expected not only to process transactions, but also to produce accurate, timely, reliable, and useful financial information for organizational decision-making.

The model was later updated by DeLone and McLean [23] to strengthen its applicability in modern information system environments. The updated model consists of system quality, information quality, service quality, intention to use or use, user satisfaction, and net benefits [23]. System quality refers to the technical performance of the system, including reliability, usability, integration, accessibility, and response time. Information quality refers to the quality of output produced by the system, including accuracy, completeness, relevance, timeliness, and understandability. Service quality reflects the support provided to users in operating and maintaining the system. Use and user satisfaction describe how users interact with the system and how they evaluate its usefulness. Net benefits refer to the extent to which the system

improves individual, organizational, and managerial performance [23], [24], [25].

Several studies have confirmed that the DeLone and McLean model remains one of the most widely used frameworks for evaluating information system success. Seddon [26] refined the model by distinguishing system use from perceived usefulness and argued that information system success should be interpreted carefully according to the research context. Rai et al. [27] empirically tested the validity of information system success models and found support for the integrated logic of the DeLone and McLean framework.

Petter et al. [24] further reviewed empirical studies on information system success and showed that system quality, information quality, service quality, use, user satisfaction, and net benefits are important constructs for evaluating the effectiveness of information systems. In the accounting information system context, Lutfi et al. [28] also used the DeLone and McLean model to explain the success of accounting information systems and their contribution to decision-making quality.

In this study, the DeLone and McLean Information System Success Model is used to analyze the implementation of Microsoft 365, Dynamics 365, Power BI, and the point-of-sale system at PT Gramedia Jayapura. System quality is reflected in the ability of Dynamics 365 and the POS system to record sales transactions, support cashier closing, and generate transaction data. It is also reflected in the ability of Microsoft 365 to support financial data input, classification, correction, storage, and bank deposit posting. Information quality is reflected in the accuracy, timeliness, completeness, traceability, and usefulness of financial data produced by these systems. Use is reflected in the involvement of cashiers, finance supervisors, and managers in recording, verifying, processing, and evaluating financial information. Net benefits are

reflected in improved reporting efficiency, data accuracy, transparency, transaction traceability, and managerial decision-making.

However, the DeLone and McLean model alone is not sufficient to explain the reliability of financial reporting in a technology-based accounting environment. Financial reporting quality is not determined only by system quality and information quality, but also by the effectiveness of internal control. Therefore, this study also uses the internal control perspective as a supporting theoretical foundation. COSO [29] defines internal control as a process designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting, and compliance. Internal control is particularly important in financial reporting because it helps ensure that accounting information is reliable, transactions are properly authorized and recorded, assets are safeguarded, and risks are identified and managed.

The internal control perspective is relevant to this study because PT Gramedia Jayapura still relies on manual verification procedures even though it has implemented digital accounting systems. Cash opname, bank reconciliation, document checking, EDC verification, approval procedures, and managerial supervision represent internal control mechanisms that support the reliability of technology-based financial reporting. These procedures are necessary because system automation does not automatically eliminate the risks of recording errors, missing receipts, incorrect non-cash transactions, network instability, system errors, or data security problems. Prior studies also emphasize that accounting technology must be supported by effective IT controls, segregation of duties, data security, user competence, and management supervision to improve reporting reliability [14], [30], [31], [32].

Based on these theoretical foundations, this study views technology-based financial reporting as the result of interaction between system success and internal control. The DeLone and McLean model explains how accounting technology contributes to system performance, information quality, system use, and organizational benefits. Meanwhile, the internal control perspective explains why manual verification, supervisory review, reconciliation, and control procedures remain necessary to ensure the reliability of financial information. Therefore, the effectiveness of financial reporting at PT Gramedia Jayapura is analyzed not only from the sophistication of Microsoft 365, Dynamics 365, Power BI, and POS systems, but also from how these systems are supported by users, procedures, verification activities, and managerial control.

2.2 Financial Statement Preparation and Reporting Quality

Financial statements are the final output of the accounting process and function as a structured medium through which an entity communicates its financial position, performance, and cash flows to internal and external users. In business organizations, financial reports are not merely administrative documents; they are instruments of accountability, performance evaluation, and economic decision-making. Sutton et al. [33] explain that financial reporting provides information needed by investors, creditors, government institutions, and management to assess how effectively organizational resources are used. Similarly, Sembiring [34] emphasizes the dual function of financial statements as both decision-useful information and a mechanism for assessing managerial stewardship.

The quality of financial statements is commonly assessed through the qualitative characteristics established in the IFRS Conceptual Framework. These characteristics are divided into

fundamental and enhancing characteristics. The fundamental characteristics consist of relevance and faithful representation, while the enhancing characteristics include comparability, verifiability, understandability, and timeliness [35]. Relevance means that accounting information must have predictive value, confirmatory value, and materiality, enabling users to evaluate past events and estimate future outcomes. Faithful representation requires financial information to be complete, neutral, and free from material error [35], [36], [37]. In this sense, financial reporting quality depends not only on whether reports are prepared, but also on whether the information accurately represents economic reality.

Enhancing characteristics further strengthen the usefulness of financial statements. Timeliness emphasizes that information must be available when it is still capable of influencing decisions, although empirical practices may vary across regulatory and enforcement contexts [35], [38]. Comparability allows users to compare financial performance across firms and across periods, thereby supporting benchmarking and performance analysis [39], [40], [41]. Verifiability and understandability are also essential because they strengthen the reliability and accessibility of information for users [30], [35]. Prior studies suggest that IFRS adoption is often associated with improved value relevance, transparency, and comparability, although empirical evidence differs depending on regulatory quality and enforcement mechanisms [41], [42], [43].

2.3 Accounting Information Systems, ERP, and Digital Reporting Technology

Accounting Information Systems support the recording, processing, storing, and reporting of financial transactions by integrating data across organizational functions. Rachmawati [44] defines an accounting information system as a set of processes and

technologies that transform accounting data into useful information for internal and external users. In modern organizations, ERP systems represent the core of integrated accounting information systems because they connect financial accounting, management accounting, human resources, manufacturing, inventory, and order-processing activities into a single platform [9], [10]. This integration enables real-time data updates, reduces duplication across departments, and strengthens consistency in reporting [9].

The integration of ERP with Business Intelligence further enhances analytical capacity and data-based decision-making. BI enables organizations to convert operational and financial data into dashboards, visualizations, and analytical insights that support managerial control and strategic decisions [4], [7].

Post-implementation analytical augmentation in ERP systems has been shown to improve reporting quality and managerial decision support [19]. ERP also affects internal audit functions by improving interdepartmental information accuracy, resource use, and organizational responsiveness [20].

ERP and cloud-based platforms such as Microsoft Dynamics 365 can improve financial reporting efficiency through automation, data integration, and real-time accessibility [8], [11], [45]. Cloud ERP facilitates collaboration across branches and accelerates data access, although it also introduces migration and governance challenges [10], [11]. Power BI, as a BI tool, supports deeper visualization and analysis of financial information, enabling more accurate, timely, and understandable reporting [4], [7]. Meanwhile, POS systems play a critical role in retail accounting because they capture sales transactions accurately for accounting, marketing, and inventory management purposes [46]. Android-based POS systems improve sales report preparation and system reliability

compared with spreadsheet-based recording [47], while cloud and mobile accounting adoption at points of sale accelerates financial transaction processing in wholesale and retail companies [12]. However, most available studies discuss ERP and cloud ERP generally rather than Microsoft Dynamics 365 or Microsoft 365 specifically, and direct empirical evidence on Power BI's impact on financial reporting quality in large retail firms remains limited.

2.4 Challenges of Technology Adoption in Financial Reporting

Although accounting technology offers substantial benefits, its implementation involves technical, organizational, and human resource challenges. From a technical perspective, IT-based internal control weaknesses remain common, particularly in revenue recognition, receivables, inventory, and fixed assets [32]. ERP firms may experience fewer internal control weaknesses than non-ERP firms, but implementation risks remain significant, especially during system transition [32], [48]. Effective IT controls, including segregation of duties, IT mapping, and compliance with frameworks such as COBIT, can reduce control risks and improve financial reporting quality [49], [50].

Cybersecurity, network stability, and data protection are also critical for digital financial reporting. Cyber risks must be managed through formal documentation, while internal audit should be integrated into cybersecurity assurance processes [14]. In cloud ERP and internet-based systems, unstable networks and weak data security can disrupt reporting continuity and reduce confidence in system outputs [14], [51]. Workarounds in ERP environments may also damage accounting information quality and weaken internal control integrity [30], [32].

Organizationally, IT governance and internal control frameworks are prerequisites for successful accounting

technology implementation. Internal control provides reasonable assurance regarding reporting reliability, operational effectiveness, and regulatory compliance [52], [53], [54]. COSO-based perspectives show that accounting outcomes are shaped not only by controls over reporting but also by controls over broader business decisions [55]. ERP implementation also requires post-implementation evaluation, in which internal auditors assess system effectiveness, identify risks, and ensure compliance [31]. Because many ERP implementation failures are linked to organizational readiness, top management support, and change management, technology adoption must be treated as an organizational transformation rather than a purely technical project [16], [18].

Human resource readiness is equally important. End-user resistance in ERP implementation can prevent organizations from realizing reporting benefits [56]. Training and user involvement are repeatedly identified as critical success factors [16], [17]. Accounting information systems can improve internal control through security measures, segregation of duties, and audit trails, but resistance to change may weaken the relationship between AIS use and organizational performance [57]. Therefore, the success of digital financial reporting depends on the alignment of technology, governance, internal control, data security, infrastructure stability, and user competence.

3. METHODS

This study used a qualitative descriptive case study design to examine the implementation of accounting technology in financial statement preparation at PT Gramedia Jayapura. This approach was chosen because it enables an in-depth understanding of work processes, user experiences, and organizational dynamics in the use of accounting information systems [28], [58]. The study focuses on how Microsoft

365, Dynamics 365, Power BI, and POS systems support the company's reporting process.

The research was conducted at PT Gramedia Jayapura, a retail branch that has implemented digital accounting and reporting systems connected to the central office. Informants were selected through purposive sampling and consisted of the assistant manager, finance supervisor, and cashier. These informants represented managerial, financial, and operational perspectives in the reporting process, from transaction recording to managerial evaluation. In this qualitative study, the population was not treated in a statistical sense, but was understood as the social setting and financial reporting process at PT Gramedia Jayapura. The sample consisted of key informants selected through purposive sampling because they were directly involved in transaction recording, data verification, financial reporting, and managerial evaluation.

Data were collected through semi-structured interviews, direct observation, and documentation. Interviews explored reporting procedures, user experiences, technology benefits, and implementation challenges [58], [59]. Observation focused on cashier transactions through Dynamics 365, daily closing, print Z preparation, cash opname, reconciliation, and data processing through Microsoft 365 and Power BI. Documentation included transaction records, system-generated reports, bank deposit evidence, cash opname records, and financial reporting formats [60], [61].

Data were analyzed using the interactive model of Miles, Huberman, and Saldaña [62], consisting of data reduction, data display, and conclusion drawing. The data were grouped into themes such as technology implementation, reporting procedures, efficiency, accuracy, internal control, system challenges, and user readiness. Conclusions were drawn by interpreting patterns across interviews, observations, and documents, especially regarding the role of technology and manual verification in reporting quality.

Data validity was ensured through triangulation, member checking, and theoretical saturation. Triangulation compared interview results, observation findings, and documentation. Member checking confirmed key interpretations with informants, while saturation was reached when no new themes emerged. These procedures strengthened the credibility of findings on accounting technology implementation at PT Gramedia Jayapura.

4. RESULTS AND DISCUSSION

The findings of this study were derived from interviews, direct observation, and documentation of the financial reporting process at PT Gramedia Jayapura. Interview data were obtained from the assistant manager, finance supervisor, and cashier, while observation focused on cashier transactions, daily closing, Z report printing, cash opname, EDC verification, bank reconciliation, Microsoft 365 data processing, and Power BI monitoring. The findings are presented according to four main themes: organizational reporting structure, technology-based reporting procedures, the impact of technology on efficiency, accuracy, and transparency, and challenges in accounting technology implementation.

4.1 Organizational Context and Financial Reporting Structure

PT Gramedia Jayapura is a retail branch of PT Gramedia that sells books, stationery, and educational products. Based on interview results, the branch has operated in Jayapura since 2005 and functions as part of PT Gramedia's retail network in eastern Indonesia. The assistant manager explained that "PT Gramedia in Jayapura has operated since 2005 and functions as a retail store." This finding confirms that the branch is not an independent business unit, but part of a centralized retail organization that must report its financial activities to the head office.

The financial reporting process at PT Gramedia Jayapura involves three main roles: the assistant manager, finance

supervisor, and cashier. The cashier records daily sales transactions through the point-of-sale system, the finance supervisor verifies transaction data and prepares financial reporting documents, and the manager reviews and approves reports before they are used for evaluation or submitted to the central office. The assistant manager stated that "all financial activities of the branch can be directly controlled by the central office through the digital system currently used." This indicates that financial reporting at the branch is connected to a centralized monitoring structure.

The finance supervisor has a central role in maintaining the reliability of the branch's financial data. Interview results show that the finance supervisor checks daily transactions, inputs financial data to the system, deposits sales revenue to the bank, verifies supporting documents, and coordinates with the manager for report approval. The cashier's role is mainly related to sales transaction recording through Dynamics 365 and submission of daily transaction evidence to the finance supervisor. This role separation shows that the branch applies a basic internal control structure through the separation of recording, verification, and approval functions.

This finding supports the view that accounting technology must be accompanied by clear task division and internal control. Although sales transactions are recorded digitally, data reliability still depends on coordination between cashier, finance supervisor, and manager. This is consistent with Putri et al. [63], who explain that technology supported by clear task division can improve accounting information system efficiency and reduce data input errors. Thus, reliable reporting at PT Gramedia Jayapura is produced not only by system automation, but also by role-based verification and managerial supervision.

4.2 *Technology-Based Financial Reporting Procedure*

The financial reporting procedure at PT Gramedia Jayapura begins with sales transaction recording through Dynamics 365. Based on the cashier's interview, "when an item is sold, it is scanned and input into the cashier system called Dynamics 365." This statement shows that the POS system functions as the first point of financial data capture. Each transaction recorded in Dynamics 365 produces a receipt that becomes supporting evidence for daily reporting.

After sales transactions are completed, the cashier and finance supervisor conduct daily closing and verification. The cashier explained that all sales receipts are collected and the supervisor prints the Z report from the cashier POS system. The Z report is then used for cash opname, namely the matching process between physical cash and transaction data recorded in the system. If the system record and physical cash are consistent, the cashier shift is closed and the daily sales amount is submitted to the finance department. This process shows that the company does not rely entirely on digital records; instead, system data are checked against physical evidence before reporting continues.

The finance supervisor further explained that the verification process also includes non-cash transactions. She stated that the supervisor prints the Z report, matches incoming transactions with the report, checks EDC deductions, compares them with money received in the bank, and provides notes when the transaction data are consistent. This finding indicates that non-cash payment verification is an important part of financial reporting because EDC records, bank mutations, and system data must be consistent before the report can be considered reliable.

After verification, the daily transaction data are processed in Microsoft 365. The finance supervisor

explained that all incoming and outgoing transactions are classified according to their type, such as sales, purchases, and expenses. These data are then matched with bank statements and cash records, entered into Microsoft 365 using the bank deposit format, saved, and posted. Once posted, the data are automatically connected to the central accounting division for further review. This finding shows that Microsoft 365 functions not only as a data input tool, but also as a reporting bridge between the branch and the central accounting office.

Power BI is used after the data have been processed and verified. The assistant manager stated that processed data are integrated into Power BI and displayed in the form of graphs and dashboards, making it easier for management to monitor financial performance periodically and support decision-making. The dashboard shown in Figure 2 illustrates how financial data can be visualized for sales monitoring and

performance evaluation. This supports Nainggolan [64], who states that digital systems improve accounting system effectiveness and data processing speed, and Aprilia Lusiana [65], who found that digital technology improves reporting transparency.

The reporting flow found in this study can therefore be summarized as follows: sales transactions are recorded through Dynamics 365, receipts are collected, the Z report is printed, cash opname is conducted, EDC and bank data are verified, transactions are classified and entered into Microsoft 365, data are posted through the bank deposit format, the central accounting division reviews the report, and management monitors the results through Power BI. This procedure shows that PT Gramedia Jayapura combines digital accounting systems and manual verification to ensure that financial reports are complete, accurate, and traceable.

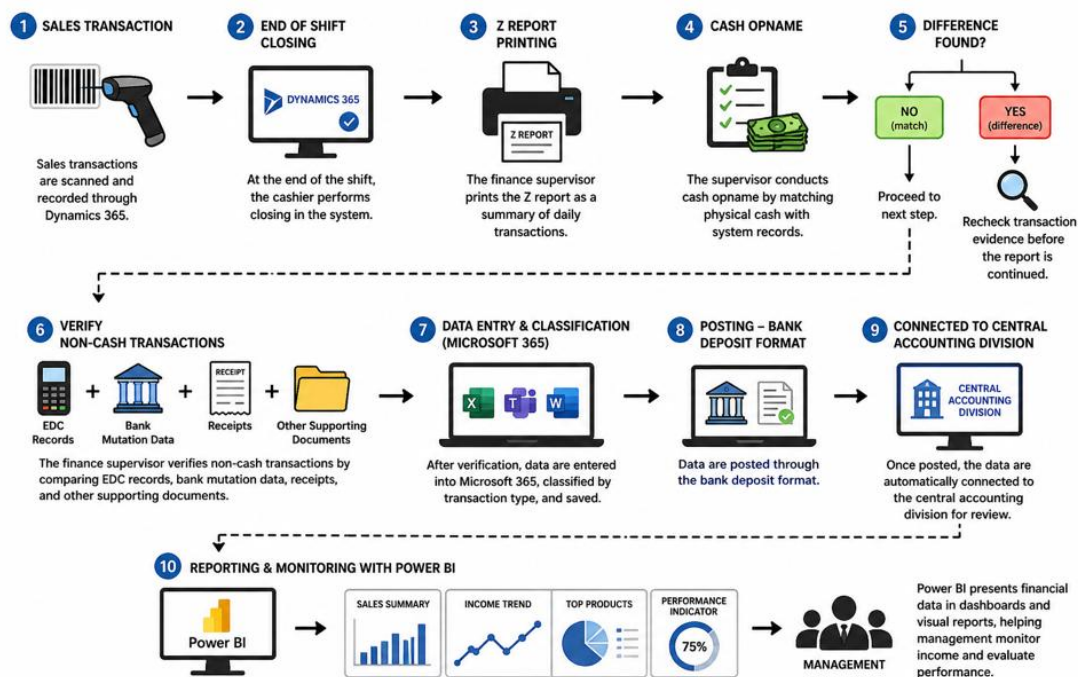


Figure 1. Technology-Based Financial Reporting Procedure at PT. Gramedia Jayapura

4.3 Impact of Technology on Efficiency, Accuracy, and Transparency

The use of Microsoft 365, Dynamics 365, and Power BI has

improved financial reporting efficiency at PT Gramedia Jayapura. Interview results show that the company previously used Oracle and AX, but these systems were

considered less flexible and limited in report presentation. The assistant manager explained that before using Microsoft 365, the company used Oracle and AX, but the systems were not optimal for branch operational needs. Since Microsoft 365 was adopted in 2022, financial reporting has become more integrated, easier to access, and more supportive of real-time managerial monitoring.

The efficiency improvement is also visible in transaction recording. Dynamics 365 allows sales transactions to be recorded directly when items are scanned at the cashier. This reduces repeated manual recording and ensures that sales data are immediately captured by the system. The cashier stated that Dynamics 365 makes daily transaction recording easier because transactions are automatically recorded in the system. This finding is consistent with Resalia et al. [66], who argue that technology increases efficiency and reduces human error in financial reporting.

Technology also improves data accuracy, but the findings show that accuracy is achieved through a combination of system recording and manual verification. The finance supervisor stated that financial data are checked one by one, both physical and online data. If there is an error or discrepancy, it is corrected directly in the system and saved again. This shows that digital systems help detect errors, but human verification remains necessary to ensure that physical cash, receipts, EDC records, bank mutations, and system records are consistent. This supports Zulkifli et al. [67], who found that digital technology can improve financial reporting efficiency and accuracy, although data security and control remain important concerns.

The findings also show that technology improves transparency and traceability. The assistant manager stated that Microsoft 365 allows users to see the history of what has been done in the system. This audit trail enables management and the central office to trace financial activities and identify whether transaction data have been input, corrected, saved, or posted. In addition, posted data are automatically received by the central accounting division for review. If the data are balanced, the process continues; if they are not balanced, the central office will question the discrepancy. This mechanism strengthens accountability between branch operations and central accounting.

Power BI further strengthens transparency by presenting financial data in visual form. The assistant manager explained that reports are used to monitor daily income growth before evaluation and strategy formulation. She also stated that financial reports help management identify unnecessary expenses that can be reduced. This finding indicates that financial reports are not used merely for administrative purposes, but also as a basis for managerial decision-making. This supports Granlund et al. [68], who note that technology shifts accounting work from transaction recording to strategic analysis, and Quattrone [69], who emphasizes the role of digital systems in accounting automation and interpretation.

Overall, the findings show that accounting technology at PT Gramedia Jayapura improves efficiency, accuracy, transparency, traceability, and decision-making support. However, the improvement is not produced by technology alone. It is produced through the interaction between digital systems, user competence, manual verification, and managerial review.

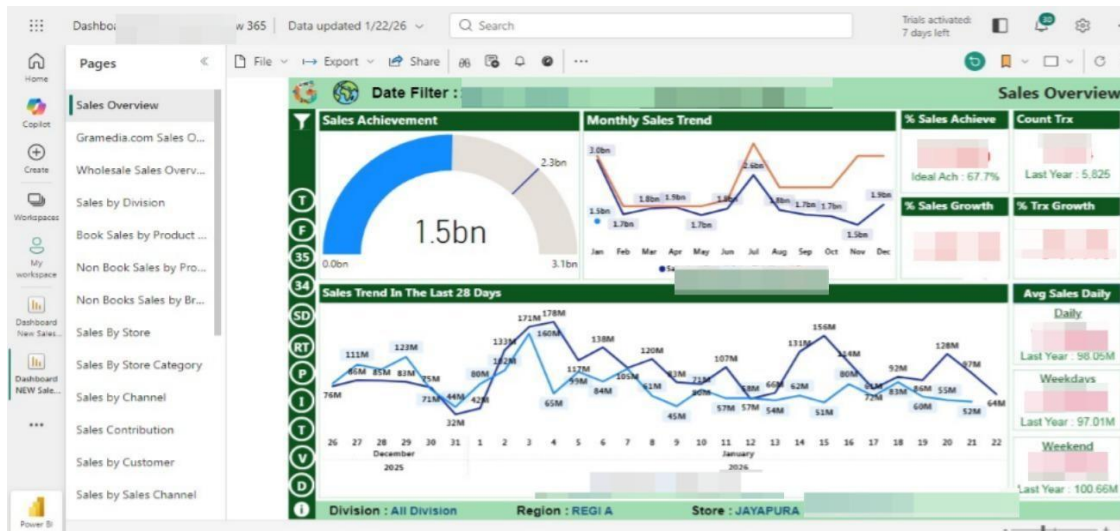


Figure 2. Power BI Dashboard for Financial Reporting and Sales Monitoring at PT Gramedia Jayapura.

4.4 Challenges in Accounting Technology Implementation

Despite these benefits, the implementation of accounting technology at PT Gramedia Jayapura still faces several challenges. The first challenge is network instability. The assistant manager stated that system loading sometimes occurs because the system depends on the network. The finance supervisor also stated that the most frequent obstacle is network error, which makes the application inaccessible. This finding shows that the timeliness of technology-based financial reporting depends heavily on infrastructure stability. When the network is unstable, transaction recording, data posting, and reporting can be delayed. This supports Pratama et al. [70], who found that cloud accounting may be constrained by internet infrastructure and implementation costs.

The second challenge is system and data security risk. Interview results show that the company is concerned about system errors, viruses, and the possibility of data loss. The finance supervisor explained that if the system is affected by a virus, it will greatly disrupt work, especially if there is no backup. To reduce this risk, the company conducts

monthly data backup. However, this backup procedure is still preventive and does not fully eliminate the need for stronger data protection and disaster recovery procedures. This finding is consistent with Mamić Sačer and Olučić [71], who identify data security, investment costs, and human resistance as common obstacles in technology implementation, and Putri et al. [63], who emphasize data security and human resource readiness as major challenges.

The third challenge is transaction error at the operational level. The finance supervisor stated that one of the problems in managing financial reports comes from cashier transactions, such as using the wrong EDC card machine, which requires the preparation of an incident report and reporting to the central office. The cashier also explained that when there are wrong inputs, double transactions, missing EDC receipts, or double payments, she must coordinate with the finance supervisor. This finding shows that although Dynamics 365 records sales transactions digitally, operational errors can still occur and must be resolved through coordination and manual control.

The fourth challenge is the continued need for manual verification. The finance supervisor stated that

checking is conducted every day by comparing physical data and online data. The cashier also explained that when there is a difference between physical cash and transaction records, all transactions and physical cash must be checked again. If the difference remains, the cashier is responsible for the discrepancy. These findings show that system automation has not eliminated the need for cash opname, bank reconciliation, EDC checking, document checking, and manual confirmation. Therefore, technology-based reporting remains dependent on employee accuracy and internal control.

The fifth challenge relates to user competence and system adaptation. The assistant manager stated that employees receive direct training from the team that prepared the Microsoft 365 system, and the training costs are borne by the company. The cashier also stated that employees assigned to cashier duties receive special training from management. However, she emphasized that cashiers must remain focused and careful in handling transactions. This finding indicates that technology implementation requires continuous user training, especially because transaction errors can affect the reliability of daily financial reports. This is consistent with Yusuf et al. [72], who emphasize that digital accounting requires adequate user competence.

These findings reveal a gap between ideal digital automation and actual branch-based retail practice. In theory, integrated accounting systems can produce real-time reports with minimal manual intervention. In practice, PT Gramedia Jayapura still requires physical cash checking, EDC verification, bank reconciliation, document review, managerial approval, and central office confirmation. Therefore, digital transformation does not replace human involvement entirely. Instead, it reorganizes the relationship between

technology, employees, procedures, and internal control. This interpretation is consistent with Haryanto and Dewi [73], who stress the importance of user involvement and top management support in the success of accounting information systems.

Overall, accounting technology has positively transformed financial statement preparation at PT Gramedia Jayapura by improving reporting efficiency, data accuracy, transparency, transaction traceability, and decision-making support. However, optimal benefits require stable infrastructure, stronger cybersecurity, competent users, clear standard operating procedures, and continuous managerial supervision.

5. CONCLUSION

This study concludes that the implementation of accounting technology at PT Gramedia Jayapura has made a positive contribution to the preparation of financial statements, particularly in improving reporting efficiency, data accuracy, transparency, transaction traceability, and managerial decision-making. Dynamics 365 supports the automatic recording of sales transactions through the point-of-sale system, while Microsoft 365 facilitates financial data input, classification, correction, storage, bank deposit posting, and reporting to the central accounting division. Power BI further strengthens the reporting process by presenting financial data in visual dashboards that help management monitor daily income, compare performance across periods, evaluate operational activities, and support decision-making.

The findings also show that technology-based financial reporting at PT Gramedia Jayapura is not fully automated. Manual verification remains an important part of the reporting process. Cash opname, EDC checking, bank reconciliation, document checking, and approval by the finance supervisor and manager are still required to ensure that system-generated data

correspond with physical cash, bank records, and supporting transaction evidence. Therefore, the reliability of financial reporting does not depend only on the sophistication of Microsoft 365, Dynamics 365, Power BI, and the POS system, but also on internal control, employee accuracy, user competence, stable infrastructure, and continuous managerial supervision.

The main challenges faced by PT Gramedia Jayapura include network instability, system errors, cybersecurity risks, possible data loss, transaction errors at the cashier level, and the need for continuous employee adaptation to system updates and reporting procedures. These challenges indicate that digital accounting systems can improve financial reporting quality, but they must be supported by reliable internet infrastructure, stronger data security, clear standard operating procedures, periodic backup mechanisms, and continuous training for users.

This study has several limitations. First, the research was conducted only at one branch, namely PT Gramedia Jayapura, so the findings may not fully represent the financial reporting practices of other Gramedia branches or other retail companies. Second, the study used a qualitative case study approach with a limited number of informants, namely the assistant manager, finance supervisor, and cashier. Third, this study did not measure the quantitative impact

of accounting technology on reporting time, error reduction, cost efficiency, or decision-making effectiveness. Fourth, the discussion of data security was based on user experience and organizational practice, not on a technical cybersecurity audit.

Future research is recommended to compare several Gramedia branches or other retail companies to obtain broader empirical evidence on technology-based financial reporting. Further studies may also use a mixed-method or quantitative approach to measure the impact of accounting technology on reporting speed, transaction error rates, reconciliation accuracy, audit trail quality, and managerial decision-making effectiveness. In addition, future research may examine the readiness of retail companies to adopt more advanced technologies, such as artificial intelligence, automated reconciliation, anomaly detection, and integrated cybersecurity controls in financial reporting systems.

ACKNOWLEDGEMENTS

The author sincerely thanks PT Gramedia Jayapura Branch for its permission and support during data collection. Appreciation is also extended to Universitas Yapis Papua for its academic guidance and institutional support throughout this research.

REFERENCES

- [1] C. S. Warren, J. M. Reeve, and J. E. Duchac, "Accounting," 2014. [Online]. Available: www.cengage.com/highered
- [2] J. J. Weygandt, D. E. Kieso, and P. D. Kimmel, *Accounting principles*. J. Wiley & Sons, 2018.
- [3] M. B. Romney and P. J. Steinbart, *Accounting Information Systems*. Pearson, 2018.
- [4] Y. Chang, "Analyzing the Impact of ERP and BI Integration on Business Performance," *Journal of Global Information Management*, vol. 33, no. 1, pp. 1–25, 2025, doi: 10.4018/jgim.389254.
- [5] R. J. d. Silva, R. Tommasetti, M. Z. Gomes, and M. Á. da S. Macedo, "Accountants' IT Responsibilities and Competencies From a Student Perspective," *Higher Education Skills and Work-Based Learning*, vol. 11, no. 2, pp. 471–486, 2020, doi: 10.1108/heswbl-02-2020-0028.
- [6] A.-K. Kim, J. Obregon, and J. Jung, "PRANAS: A Process Analytics System Based on Process Warehouse and Cube for Supply Chain Management," *Applied Sciences*, vol. 10, no. 10, p. 3521, 2020, doi: 10.3390/app10103521.
- [7] C. Caserio, "IT Governance in Enterprise Resource Planning and Business Intelligence Systems Environment: A Conceptual Framework," *International Journal of Management & Information Technology*, vol. 12, no. 1, pp. 3041–3049, 2017, doi: 10.24297/ijmit.v12i1.5915.
- [8] M. Huang and S. Gao, "Digital Transformation Strategy for Financial Management of Entity Enterprises in the Information Age," *Applied Mathematics and Nonlinear Sciences*, vol. 9, no. 1, 2024, doi: 10.2478/amns-2024-0533.

- [9] S. Panjavongroj and B. Phruksaphanrat, "Selection of ERP System and the Best Practice by Hybrid Method: A Case Study of Thai Automotive Supply Chain Network," *Journal of Intelligent & Fuzzy Systems*, vol. 43, no. 6, pp. 7617–7631, 2022, doi: 10.3233/jifs-221476.
- [10] Y. Chang, "What Drives Organizations to Switch to Cloud ERP Systems? The Impacts of Enablers and Inhibitors," *Journal of Enterprise Information Management*, vol. 33, no. 3, pp. 600–626, 2020, doi: 10.1108/jeim-06-2019-0148.
- [11] Ikegwuru, Mac-Kingsley, Gabriel, and M. O. Justin, "Cloud Enterprise Resource Planning System and Organizational Effectiveness of Online Retailers in Rivers State," *International Journal of Management Studies and Social Science Research*, vol. 04, no. 05, pp. 226–236, 2022, doi: 10.56293/ijmsssr.2022.4520.
- [12] A. Rawashdeh and M. Bakhit, "Examining the Determinants of Mobile Accounting App Acceptance Among Saudi Wholesalers: An Empirical Investigation Using the UTAUT2," *International Journal of Professional Business Review*, vol. 8, no. 10, p. e03955, 2023, doi: 10.26668/businessreview/2023.v8i10.3955.
- [13] A. I. Alzahrani, I. Mahmud, T. Ramayah, O. Alfarrarj, and A. Alwadain, "End Users' Resistance Behaviour Paradigm in Pre-Deployment Stage of ERP Systems: Evidence From Bangladeshi Manufacturing Industry," *Business Process Management Journal*, vol. 27, no. 5, pp. 1496–1521, 2021, doi: 10.1108/bpmj-08-2019-0350.
- [14] E. Haapamäki and J. Sihvonen, "Cybersecurity in accounting research," *Managerial Auditing Journal*, vol. 34, no. 7, pp. 808–834, Jul. 2019, doi: 10.1108/MAJ-09-2018-2004.
- [15] P. Mittal and R. Khurana, "Applying Structural Equation Model to Study the Critical Risks in ERP Implementation in Indian Retail," *Benchmarking an International Journal*, vol. 24, no. 1, pp. 143–162, 2017, doi: 10.1108/bij-12-2015-0122.
- [16] S. N. Aini and Isnalita, "Erp System Adoption Determinants," *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, vol. 3, no. 2, 2018, doi: 10.31093/jraba.v3i2.124.
- [17] E. Reitsma, P. Hilletoft, and U. Mukhtar, "Enterprise Resource Planning System Implementation: A User Perspective," *Operations and Supply Chain Management an International Journal*, pp. 110–117, 2018, doi: 10.31387/oscm0320207.
- [18] M. Sitinjak and R. Jayadi, "Qualitative Case Study of Critical Success Factor in Three Erp Implementation Projects," *Journal of Information System Management (Joism)*, vol. 4, no. 2, pp. 137–146, 2023, doi: 10.24076/joism.2023v4i2.991.
- [19] A. Elragal and H. E. Hassanien, "Augmenting Advanced Analytics Into Enterprise Systems: A Focus on Post-Implementation Activities," *Systems*, vol. 7, no. 2, p. 31, 2019, doi: 10.3390/systems7020031.
- [20] R. Nilasari, "Impact of Enterprise Resource Planning (Erp) on Internal Audit Functions," *Rjfa*, 2019, doi: 10.7176/rjfa/10-9-05.
- [21] L. Yao and Y. Zhang, "Mapping the Evolution of the European Union Retail Supply Chain Technology Management: A Bibliometric Analysis," *Frontiers in Management Science*, vol. 2, no. 3, pp. 50–63, 2023, doi: 10.56397/fms.2023.06.07.
- [22] W. H. DeLone and E. R. McLean, "Information systems success: The quest for the dependent variable," *Information Systems Research*, vol. 3, no. 1, pp. 60–95, 1992, doi: 10.1287/isre.3.1.60.
- [23] W. H. DeLone and E. R. McLean, "The DeLone and McLean model of information systems success: A ten-year update," *Journal of Management Information Systems*, vol. 19, no. 4, pp. 9–30, 2003, doi: 10.1080/07421222.2003.11045748.
- [24] S. Petter, W. DeLone, and E. R. McLean, "Measuring information systems success: Models, dimensions, measures, and interrelationships," *European Journal of Information Systems*, vol. 17, no. 3, pp. 236–263, 2008, doi: 10.1057/ejis.2008.15.
- [25] N. Urbach and B. Muller, "The updated DeLone and McLean model of information systems success," in *Information Systems Theory: Explaining and Predicting Our Digital Society*, vol. 1, Y. K. Dwivedi, M. R. Wade, and S. L. Schneberger, Eds., Springer, 2012, pp. 1–18. doi: 10.1007/978-1-4419-6108-2_1.
- [26] P. B. Seddon, "A respecification and extension of the DeLone and McLean model of IS success," *Information Systems Research*, vol. 8, no. 3, pp. 240–253, 1997, doi: 10.1287/isre.8.3.240.
- [27] A. Rai, S. S. Lang, and R. B. Welker, "Assessing the validity of IS success models: An empirical test and theoretical analysis," *Information Systems Research*, vol. 13, no. 1, pp. 50–69, 2002, doi: 10.1287/isre.13.1.50.96.
- [28] A. Lutfi, M. Al-Okaily, A. Alsyouf, and M. Alrawad, "Evaluating the D&M IS Success Model in the Context of Accounting Information System and Sustainable Decision Making," *Sustainability*, vol. 14, no. 13, p. 8120, 2022, doi: 10.3390/su14138120.
- [29] Committee of Sponsoring Organizations of the Treadway Commission, *Internal Control--Integrated Framework: Executive Summary*. Durham, NC, USA: COSO, 2013.
- [30] D. Drum, A. Pernsteiner, and A. Revak, "Workarounds in an SAP Environment: Impacts on Accounting Information Quality," *Journal of Accounting & Organizational Change*, vol. 13, no. 1, pp. 44–64, 2017, doi: 10.1108/jaoc-05-2015-0040.
- [31] X. J. Mamakou, S. Cohen, and D. Manolopoulos, "Post-Implementation Evaluation of Enterprise Resource Planning (ERP) Systems: An Internal Auditors' Perspective," *Journal of Systems and Information Technology*, vol. 26, no. 3, pp. 363–394, 2024, doi: 10.1108/jsit-11-2023-0264.
- [32] A. Pernsteiner, D. Drum, and A. Revak, "Control or Chaos: Impact of Workarounds on Internal Controls," *International Journal of Accounting and Information Management*, vol. 26, no. 2, pp. 230–244, 2018, doi: 10.1108/ijaim-12-2016-0116.

- [33] D. Sutton, C. J. Cordery, and T. v. Zijl, "The Purpose of Financial Reporting: The Case for Coherence in the Conceptual Framework and Standards," *Abacus*, vol. 51, no. 1, pp. 116–141, 2015, doi: 10.1111/abac.12042.
- [34] S. Sembiring, "Peran Kerangka Konseptual Akuntansi Dalam Pelaporan Keuangan Perusahaan," *Jurnal Manajemen dan Bisnis*, pp. 58–69, Dec. 2015, doi: 10.54367/jmb.v15i1.99.
- [35] M. Carp and T. Constantin, "Timeliness of Earnings Reported by Romanian Listed Companies," *Journal of Accounting and Management Information Systems*, vol. 17, no. 1, pp. 46–68, 2018, doi: 10.24818/jamis.2018.01003.
- [36] F. A. Rudiawarni, "When Is Earnings Management Really Good News?: Evidences From Indonesia," *International Journal of Trade and Global Markets*, vol. 10, no. 1, p. 1, 2017, doi: 10.1504/ijtg.2017.10002794.
- [37] M. Ribeiro, P. G. d. Santos, and F. Albuquerque, "Explanatory Factors of the Accounting Choices for Investments Under IAS 27 of Listed European Union Entities," *Journal of Corporate Accounting & Finance*, vol. 36, no. 2, pp. 55–66, 2024, doi: 10.1002/jcaf.22757.
- [38] M. Hasan and S. M. T. Islam, "Exploring the Link Between Institutional Pressures and the Timeliness of Corporate Internet Reporting: The Case of an Emerging Economy," *Journal of Financial Reporting and Accounting*, vol. 21, no. 2, pp. 464–485, 2021, doi: 10.1108/jfra-10-2020-0309.
- [39] M. Cheng, "Product Differentiation and Financial Statement Comparability," *Journal of Corporate Accounting & Finance*, vol. 32, no. 3, pp. 44–60, 2021, doi: 10.1002/jcaf.22498.
- [40] M. Endrawes, Z. Feng, M. Lu, and Y. Shan, "Audit Committee Characteristics and Financial Statement Comparability," *Accounting and Finance*, vol. 60, no. 3, pp. 2361–2395, 2018, doi: 10.1111/acfi.12354.
- [41] L. R. Gomes and J. C. Costa, "IFRS Convergence and Value Relevance of Accounting Information: Evidence From Indian Financial Reporting," *International Journal of Business and Society*, vol. 23, no. 3, pp. 1482–1498, 2022, doi: 10.33736/ijbs.5176.2022.
- [42] M. Amidu and H. Issahaku, "Do Globalisation and Adoption of IFRS by Banks in Africa Lead to Less Earnings Management?," *Journal of Financial Reporting and Accounting*, vol. 17, no. 2, pp. 222–248, 2019, doi: 10.1108/jfra-05-2017-0035.
- [43] C. Aiyabei, O. Tobias, and I. Macharia, "Influence of Earnings Per Share on Idiosyncratic Volatility of Stock Returns Among Listed Firms in Kenya," *Rjfa*, 2019, doi: 10.7176/rjfa/10-22-03.
- [44] R. Rachmawati, "Sistem Informasi Dilihat Dari Aspek Kualitas Informasi Akuntansi Manajemen," *Jurnal Riset Akuntansi dan Keuangan*, vol. 4, no. 2, Sep. 2016, doi: 10.17509/jrak.v4i2.4032.
- [45] N. Kinuthia and S. H. Chung, "An Empirical Study of Technological Factors Affecting Cloud Enterprise Resource Planning Systems Adoption," *Information Resources Management Journal*, vol. 30, no. 2, pp. 1–22, 2017, doi: 10.4018/irmj.2017040101.
- [46] S. Mathaba, M. O. Adigun, J. B. Oladosu, and O. Oki, "On the Use of the Internet of Things and Web 2.0 in Inventory Management," *Journal of Intelligent & Fuzzy Systems*, vol. 32, no. 4, pp. 3091–3101, 2017, doi: 10.3233/jifs-169252.
- [47] R. P. N. Budiarti and F. I. R. Kamila, "Transformative Implementation of Android-Based Point of Sale System at Shafira's Buffet Stall," *E3s Web of Conferences*, vol. 482, p. 02002, 2024, doi: 10.1051/e3sconf/202448202002.
- [48] M. Rubino, F. Vitolla, and A. Garzoni, "How IT Controls Improve the Control Environment," *Management Research Review*, vol. 40, no. 2, pp. 218–234, 2017, doi: 10.1108/mrr-04-2016-0093.
- [49] T. Mazza and S. Azzali, "Information Technology Controls Quality and Audit Fees: Evidence From Italy," *Journal of Accounting Auditing & Finance*, vol. 33, no. 1, pp. 123–146, 2016, doi: 10.1177/0148558x15625582.
- [50] S. D. Surya, A. Khairan, M. S. Ahmad, H. K. Sirajuddin, and Z. Zainuddin, "Information of Technology Service Governance Capability Level Audit on Khairun Ternate University (Case Study, System Information of Kubermas)," *E3s Web of Conferences*, vol. 328, p. 04004, 2021, doi: 10.1051/e3sconf/202132804004.
- [51] W. Yaokumah, "Investigation Into the State-of-Practice of Operations Security Management Based on ISO/IEC 27002," *International Journal of Technology Diffusion*, vol. 7, no. 1, pp. 53–72, 2016, doi: 10.4018/ijtd.2016010104.
- [52] A. Younas and R. Veerasamy, "Exploratory Study on the Importance of Internal Control in Auditing," *International Journal of Academic Research in Business and Social Sciences*, vol. 14, no. 6, 2024, doi: 10.6007/ijarbs.v14-i6/21376.
- [53] A. Karina, M. Nur, M. Molina, K. Digdownseiso, and A. Ali, "A Review of Internal Control and Accountability of Regional Financial Management Literature," *Gjbesd*, vol. 1, no. 2, pp. 101–107, 2023, doi: 10.56225/gjbesd.v1i2.13.
- [54] K. Islah, C. Harimurti, and M. Matyja, "The Effectiveness of the Role of Internal Control System in the Preparation of Regional Financial Statements," *Ilomata International Journal of Social Science*, vol. 3, no. 1, pp. 402–414, 2022, doi: 10.52728/ijss.v3i1.427.
- [55] S. Choi, S. Young, and X. Zhang, "Noncompliance With Non-accounting Securities Regulations and GAAP Violations," *J. Bus. Finance Account.*, vol. 46, no. 3–4, pp. 370–399, 2019, doi: 10.1111/jbfa.12377.
- [56] A. I. Alzahrani, I. Mahmud, T. Ramayah, O. Alfarraj, and A. Alwadain, "End Users' Resistance Behaviour Paradigm in Pre-Deployment Stage of ERP Systems: Evidence From Bangladeshi Manufacturing Industry," *Business Process Management Journal*, vol. 27, no. 5, pp. 1496–1521, 2021, doi: 10.1108/bpmj-08-2019-0350.
- [57] L. Daoud, "Predictors and Consequences of Using Accounting Information System Among Companies in Jordan: The Moderating Role of Resistance to Change," *Journal of Southwest Jiaotong University*, vol. 58, no. 4, 2023, doi: 10.35741/issn.0258-2724.58.4.85.

- [58] R. S. Zalukhu, M. Sinurat, D. Collyn, R. P. S. Hutaauruk, and A. Syahputra, "Factors That Influence the Effectiveness of Accounting Information Systems: A Case Study of Government Agency in North Nias Regency, Indonesia," *Ijbefs*, vol. 1, no. 2, pp. 58–63, 2023, doi: 10.62157/ijbefs.v1i2.23.
- [59] A. R. Komala and M. Maryati, "The Impact of the Implementation of Student Tuition Payment Information Systems on the Quality of Financial Reports: A Case Study at Universitas Komputer Indonesia," *Proceeding of International Conference on Business Economics Social Sciences and Humanities*, vol. 5, pp. 658–667, 2023, doi: 10.34010/icobest.v3i.198.
- [60] S. Alayli, "The Impact of Accounting Information Systems on Audit Quality: The Case of Lebanese SMES," *Dutch Journal of Finance and Management*, vol. 5, no. 2, p. 22931, 2023, doi: 10.55267/djfm/13675.
- [61] A. Lutfi, "Factors affecting the success of accounting information system from the lens of DeLone and McLean IS model," *International Journal of Information Management Data Insights*, vol. 3, no. 2, p. 100202, 2023, doi: 10.1016/j.ijime.2023.100202.
- [62] M. B. Miles, A. M. Huberman, and J. Saldaña, *Qualitative Data Analysis: A Methods Sourcebook*, 3rd ed. Thousand Oaks, CA, USA: SAGE Publications, 2014.
- [63] R. M. A. Putri, W. G. S. Parwita, I. P. S. Handika, I. G. I. Sudipa, and P. P. Santika, "Evaluation of Accounting Information System Using Usability Testing Method and System Usability Scale," *Sinkron*, vol. 9, no. 1, pp. 32–43, Jan. 2024, doi: 10.33395/sinkron.v9i1.13129.
- [64] E. P. Nainggolan, "Pengaruh Kecerdasan Buatan terhadap Efektivitas Sistem Akuntansi," *Balance : Jurnal Akuntansi dan Manajemen*, vol. 3, no. 1, pp. 49–54, Jun. 2024, doi: 10.59086/jam.v3i1.482.
- [65] P. Aprilia Lusiana, "Transformasi Akuntansi di Era 5.0: Analisis Pengaruh Teknologi, Keterlibatan Artificial Intelligent, dan Digitalisasi Terhadap Laporan Keuangan," *Determinasi: Jurnal Penelitian Ekonomi Manajemen dan Akuntansi*, vol. 2, no. 2, Apr. 2024, doi: 10.23917/determinasi.v2i2.216.
- [66] Resalia Resalia, Heni Nurmayana Soleha, Alya Bahira, and Rudi Sanjaya, "Pengaruh Artificial Intelligence dalam Pembuatan Laporan Keuangan," *Jurnal Rimba : Riset Ilmu manajemen Bisnis dan Akuntansi*, vol. 2, no. 4, pp. 75–81, Oct. 2024, doi: 10.61132/rimba.v2i4.1330.
- [67] Z. Zulkifli, J. S. Djafar, G. N. Triseptya, and H. S. M. Hasyim, "Implikasi Teknologi Big Data dan Artificial Intelligence Terhadap Kualitas Laporan Keuangan Pada PT Astra Agro Lestari di Era Society 5.0," *Jurnal Pabean*, vol. 7, no. 1, pp. 87–102, 2025, Accessed: May 17, 2025. [Online]. Available: <https://journal.politeknikbosowa.ac.id/pabean/article/view/638/pdf>
- [68] M. Granlund, J. Mouritsen, and E. Vaassen, "On the relations between modern information technology, decision making and management control," *International Journal of Accounting Information Systems*, vol. 14, no. 4, pp. 275–277, Dec. 2013, doi: 10.1016/j.accinf.2013.10.001.
- [69] P. Quattrone, "Management accounting goes digital: Will the move make it wiser?," *Management Accounting Research*, vol. 31, pp. 118–122, Jun. 2016, doi: 10.1016/j.mar.2016.01.003.
- [70] F. R. Pratama, A. Angelia, C. Aprilia, I. Nurhaliza, S. Andam Dewi, and C. Dumawan, "Systematic Literature Review: Financial Literacy, Technology, and Corporate Governance for MSMEs Reporting Quality," *Profit : Jurnal Kajian Ekonomi dan Perbankan Syariah*, vol. 9, no. 1, pp. 96–114, Jun. 2025, doi: 10.33650/profit.v9i1.11200.
- [71] I. Mamić Sačer and A. Oluć, "Information Technology and Accounting Information Systems' Quality in Croatian Middle and Large Companies," *Journal of Information and Organizational Sciences*, vol. 37, no. 2, Dec. 2013, [Online]. Available: <http://jios.foi.hr/index.php/jios/article/view/820>
- [72] Muh. Fathir Maulid Yusuf, Ika Maya Sari, Ahmad Hamid, and Ilham Akbar Garusu, "Integrasi Teknologi Artificial Intelligence Dalam Sistem Akuntansi Modern," *Journal of Trends Economics and Accounting Research*, vol. 4, no. 1, pp. 230–234, Sep. 2023, doi: 10.47065/jtear.v4i1.902.
- [73] A. T. Haryanto and S. N. Dewi, "Peran Keterlibatan Pemakai, Dukungan Manajemen Puncak, Teknik Personal Dan Formalisasi Pengembangan Sistem Informasi Terhadap Kinerja Sistem Informasi Akuntansi," *Excellent*, vol. 9, no. 1, pp. 40–47, Jul. 2022, doi: 10.36587/exc.v9i1.1236.