The Impact of Accounting Software Use on Financial Report Efficiency

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ABSTRACT

The rapid development of information technology has encouraged organizations to transition from manual accounting systems to digital platforms to improve accuracy, speed, and decision-making quality. However, the adoption of such systems remains uneven, particularly among SMEs in developing countries. This study aims to analyze how accounting software influences financial reporting efficiency and to identify factors affecting its effective implementation. This research employs a qualitative approach using a literature review method, drawing on secondary data from academic journals, books, and credible reports. Data were collected through systematic documentation and analyzed using content analysis techniques to synthesize relevant findings. The results indicate that accounting software significantly enhances reporting efficiency by automating processes, reducing errors, and accelerating report generation. Additionally, it improves cost efficiency and resource utilization. However, the effectiveness of implementation depends on human resource competence, organizational support, and technological readiness. Challenges such as high initial costs and limited digital literacy remain critical barriers. The study implies that organizations should adopt a comprehensive approach by combining technological investment with human resource development and organizational support.

Keywords: *Accounting Information Systems, Accounting Software, Financial Reporting Efficiency, Information Technology.*

INTRODUCTION

The development of information technology has brought significant changes to modern accounting practices, particularly through the use of accounting software in financial reporting (Romney et al., 2012). Digital transformation encourages organizations to shift from manual systems to computer-based systems in order to improve the accuracy and speed of financial data processing (Laudon & Laudon, 2004). The use of accounting software enables the automation of transaction recording, account classification, and the preparation of financial reports in real time. Furthermore, the integration of technology into accounting systems supports more accurate and data-driven managerial decision-making (Gelinas et al., 2018).

Efficiency in financial reporting is one of the key indicators in assessing the performance of an organization's accounting system (Healy & Wahlen, 1999). With the implementation of accounting software, companies can reduce human errors that frequently occur in manual recording processes (Esmeray, 2016). This system also helps

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save time and operational costs, as processes that previously required intensive labor can now be performed automatically (Dimitriu & Matei, 2014). Moreover, such efficiency not only impacts internal operations but also enhances the transparency and accountability of financial reports to external stakeholders (Bushman & Smith, 2001).

In the era of globalization and increasingly intense business competition, companies are required to produce financial reports that are timely, accurate, and relevant (Warfield et al., 2007). Modern accounting software, such as Enterprise Resource Planning (ERP) systems, enables data integration across departments, thereby accelerating financial reporting processes (Wagner & Monk, 2011). This is particularly important for companies with high transaction volumes and complex operational structures (O'Brien & Marakas, 2011). Therefore, the implementation of accounting software has become a strategic approach to enhancing a company's competitiveness in the global market (Susanto, 2013).

However, not all organizations are able to optimize the use of accounting software effectively (Soudani, 2012). Several challenges, such as limited human resource competencies, high implementation costs, and resistance to change, hinder the adoption of this technology (Thong, 1999). In addition, there are risks related to data security and technological dependency that may affect organizational operations (Belfo & Trigo, 2013). Therefore, it is important to examine the extent to which the use of accounting software truly impacts the efficiency of financial reporting.

The urgency of this research lies in the need for organizations to improve the quality and efficiency of financial reporting amid increasing demands for transparency and accountability. In Indonesia, particularly among Small and Medium-Sized Enterprises (SMEs), the adoption of accounting software remains uneven and suboptimal (Anatan & Nur, 2023). In fact, efficient financial reporting plays a crucial role in supporting business sustainability and access to financing (Tambunan, 2021). Thus, this study is important to provide empirical insights into the impact of accounting software usage on financial reporting efficiency.

Previous studies have shown that the use of accounting software has a positive effect on the efficiency and quality of financial reporting (Gofwan, 2022). Research by Dimitriu and Matei (2014) found that the digitalization of accounting systems can improve productivity and reduce operational costs. Additionally, Soudani (2012) demonstrated that effective accounting information systems enhance overall organizational performance. However, many studies have primarily focused on large enterprises, leaving a research gap in the context of SMEs and developing countries such as Indonesia (Susanto, 2013). Based on the above background, this study aims to analyze the impact of accounting software usage on the efficiency of financial reporting and to identify factors influencing the effectiveness of its implementation within organizations. This research is expected to contribute theoretically to the development of accounting knowledge and practically to assist organizations in optimizing the use of accounting technology.

LITERATURE REVIEW

Accounting Software

Accounting software, as a fundamental component of Accounting Information Systems (AIS), refers to computerized systems designed to collect, process, and present financial data to support managerial decision-making (Noviyanti, 2025). AIS integrates accounting principles with information technology, enabling organizations to shift from traditional manual processes to automated and digitalized systems (Nurul, 2025; Sultana et al., 2025). With the advancement of technologies such as cloud computing and artificial intelligence, accounting software has become more sophisticated in handling large volumes of financial data efficiently (Johri, 2025). Furthermore, cloud-based accounting systems provide flexibility and accessibility, allowing users to access financial information anytime and anywhere, thereby enhancing organizational responsiveness (Sarker, 2025).

In practice, accounting software improves financial reporting efficiency through automation, accuracy, and real-time processing capabilities. Automation reduces repetitive manual tasks and minimizes the risk of human error, resulting in more accurate

financial reports (Rakibuzzaman et al., 2025). At the same time, real-time reporting enables organizations to obtain up-to-date financial information, which supports timely and informed decision-making. The use of AIS also contributes to cost reduction, better time management, and improved compliance with financial reporting standards (Alharasis, 2025). Ultimately, these advantages enhance the reliability, transparency, and timeliness of financial information, leading to overall improvements in organizational efficiency and performance.

Determinants of Effective Accounting Software Implementation in Organizations

The successful implementation of accounting software in organizations is largely influenced by human resource factors, particularly employee competence and digital literacy. Employees who possess adequate technical skills and knowledge are more capable of utilizing AIS effectively and maximizing its potential benefits. Conversely, limited digital literacy can create difficulties in system adoption and reduce the effectiveness of implementation. In addition to individual capabilities, organizational support is a crucial determinant, as strong top management commitment can encourage system usage and facilitate smoother implementation processes. A supportive organizational culture also plays an important role in reducing resistance to change and promoting user acceptance of new technologies (Alquhaif & Al-Mamary, 2025).

Beyond human and organizational aspects, technological readiness significantly affects the effectiveness of accounting software implementation. This includes the availability of reliable IT infrastructure, system integration, and adequate data security mechanisms to ensure smooth system operations (Lutfi et al., 2022). However, organizations often encounter challenges such as insufficient infrastructure and limited technological resources, which can hinder successful adoption (Ndanu, 2025). Resistance to change remains another major barrier, particularly when employees are unfamiliar with new systems or fear technological complexity (Luneto & Rhamadhani, 2025). Additionally, high implementation costs and concerns over cybersecurity risks may discourage organizations from adopting AIS (Laourou, 2025). Empirical evidence from Indonesian journals also highlights that weak system security and a lack of risk awareness can hinder effective AIS implementation (Roup & Effendy, 2025). Therefore, effective implementation requires careful planning, continuous training, and ongoing system evaluation to ensure long-term success and sustainability.

RESEARCH METHODS

This study employs a qualitative approach using a literature review (library research) design to examine the impact of accounting software on financial reporting efficiency. This approach enables a comprehensive understanding of theories, concepts, and previous empirical findings without direct field data collection (Zed, 2018; Creswell, 2021). The study relies on secondary data obtained from reputable academic sources, including peer-reviewed journals, books, conference proceedings, and official reports. These sources are selected based on their relevance, credibility, and recency, with greater emphasis on recent publications to ensure the relevance of the findings. The data are accessed through databases such as Google Scholar, ScienceDirect, and SpringerLink (Sugiyono, 2022). The literature search is conducted using specific keywords, including "accounting software," "financial reporting efficiency," and "accounting information systems," to ensure alignment with the research focus and to capture a comprehensive range of related studies.

Data collection is carried out using the documentation method, which involves identifying, selecting, and classifying relevant literature through a systematic process. This process includes keyword-based searching, screening titles and abstracts, and conducting in-depth reviews of selected articles to ensure their suitability with the research objectives (Bowen, 2009). Articles that do not directly address the relationship between accounting software and financial reporting efficiency are excluded to maintain analytical precision.

In total, a number of relevant studies are identified and refined through the screening process to obtain the most appropriate and high-quality sources for analysis.

The data are analyzed using qualitative descriptive analysis with a content analysis approach. This involves data reduction, data display, and conclusion drawing to systematically interpret the findings and address the research objectives (Miles et al., 2014). Through this process, patterns, themes, and relationships across the selected literature are identified and synthesized. While this method provides a comprehensive synthesis of existing knowledge, it is limited by its reliance on secondary data, which may be subject to potential bias and differences in research contexts across the original sources.

RESULTS

The Impact of Accounting Software on Financial Reporting Efficiency

The use of accounting software fundamentally transforms financial reporting processes through automation, which significantly enhances both speed and accuracy. In traditional manual systems, financial reporting involves multiple sequential steps such as journalizing, posting to ledgers, adjusting entries, and compiling reports, which are time-consuming and prone to human error. Accounting software integrates these processes into a single system, enabling automatic data processing once transactions are entered. This reduces duplication of work and eliminates inconsistencies across financial records. Empirical evidence shows that digital accounting systems improve reporting timeliness by enabling real-time data processing and automatic report generation, which enhances managerial responsiveness and decision-making quality (Riesmiyantiningtias & Hidayat, 2025).

Furthermore, automation improves data accuracy by minimizing human intervention in repetitive tasks. Errors such as misposting, calculation mistakes, or data omission are significantly reduced because the system performs calculations and classifications automatically. This aligns with Laourou (2025) with findings that accounting digitalization leads to faster report preparation, improved data accuracy, and lower operational costs. In addition, integrated systems ensure that financial data is consistently updated across all modules, which is particularly beneficial for organizations with complex transaction structures. Figure 1 illustrates the comparative time required to prepare financial reports before and after the implementation of accounting software, based on patterns identified in prior literature.

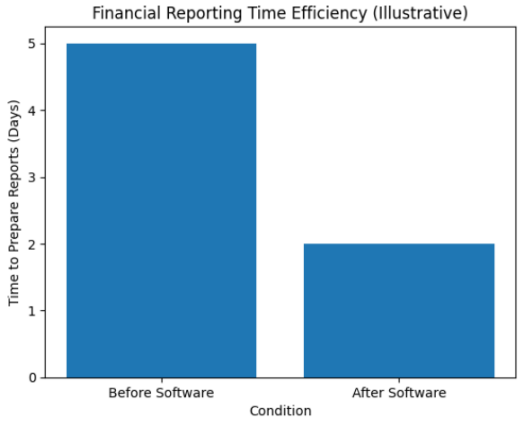

Figure 1. Financial Reporting Time Efficiency Before and After Accounting Software Use

Figure 1 shows a clear reduction in reporting time after the adoption of accounting software, indicating improved efficiency. This supports the argument that automation significantly accelerates financial reporting processes and enhances organizational performance. A concrete case in Indonesia can be observed in the implementation of accounting software in SMEs in Pondok Gede, Bekasi. Research by Laourou (2025)

found that the adoption of digital accounting systems significantly improved the efficiency of financial information systems. SMEs that previously required several days to compile financial reports were able to reduce reporting time substantially after adopting automated systems. The study also highlighted that real-time recording features allowed business owners to monitor financial performance continuously, rather than relying on periodic manual reports.

Another practical example is the implementation of the Accurate accounting software at PT Menara Bukit Lubukkeli. The study revealed that the use of this software reduced the time required to prepare financial statements, manage inventory data, and compile sales and purchase transactions. Before implementation, reporting processes were fragmented and time-intensive; after implementation, data processing became centralized and automated, significantly accelerating report generation and improving operational efficiency (Nurpuad & Safuan, 2025). This case demonstrates how automation not only speeds up reporting but also enhances coordination between different business functions.

Research on SMEs in Gowa Regency indicates that the implementation of digital accounting systems has a positive and significant effect on financial reporting efficiency, resulting in faster reporting cycles and improved financial data management compared to manual processes (Miles et al., 2014). These findings suggest that automation is particularly beneficial for SMEs, which often operate with limited resources and require efficient systems to remain competitive. Beyond improving reporting speed, accounting software enhances organizational agility by enabling quicker responses to financial issues and more informed decision-making. However, the effectiveness of automation depends on user competence, adequate training, and proper system integration to fully realize its benefits.

Accounting software plays a vital role in improving cost efficiency and resource optimization by automating routine financial tasks such as data entry, reconciliation, and report preparation. By reducing reliance on manual processes, organizations can lower labor costs, minimize operational redundancies, and reallocate human resources to more strategic activities. Evidence suggests that accounting digitalization is associated with reduced operational costs, greater data-processing efficiency, and improved financial management outcomes (Laourou, 2025). In addition, Accounting Information Systems (AIS) enhance resource utilization by providing accurate and timely financial information, reducing errors, rework, and wasted resources. Research on SMEs shows that AIS implementation streamlines operations, supports faster and better decision-making, and improves overall efficiency, particularly in resource-constrained environments (Rosalina et al., 2024). Therefore, accounting software functions as both an operational and strategic asset for organizational performance.

A real case in Indonesia can be observed in SMEs in Pondok Gede, Bekasi. The study by Laourou (2025) found that the adoption of accounting digitalization significantly reduced operational costs and improved efficiency in financial information systems. SMEs that previously relied on manual bookkeeping experienced cost savings due to reduced administrative workload and lower error correction expenses. Additionally, business owners reported that automated systems allowed them to focus more on business development activities rather than routine accounting tasks.

Another case is reflected in SMEs in Karanganyar Regency, where the implementation of accounting technology, including accounting software, improved both financial and operational efficiency. The study highlights that technology adoption helps businesses optimize limited resources, enhance competitiveness, and support more accurate financial decision-making. For many SMEs, which often operate with limited capital and human resources, the ability to reduce inefficiencies and improve cost management is a critical success factor (Sudalyo & Prasetyaningrum, 2024). Figure 2 illustrates the comparative cost structure before and after the implementation of accounting software, highlighting key areas of operational efficiency improvement.

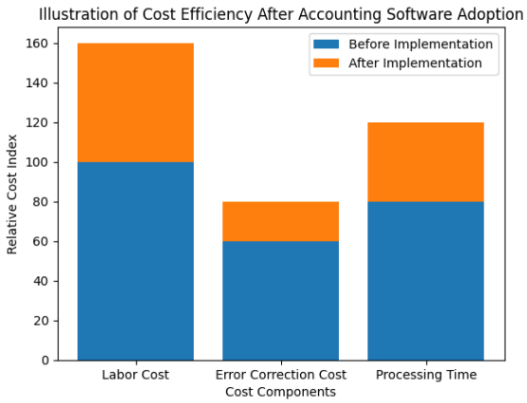

Figure 2. Cost Efficiency After Accounting Software Adoption

Figure 2 demonstrates a substantial reduction in labor costs, error-correction expenses, and processing time following the adoption of accounting software, indicating significant improvements in cost efficiency and resource optimization. The implementation of cloud-based accounting systems in Indonesia further supports these outcomes by reducing infrastructure and maintenance costs while enhancing operational flexibility, profitability, liquidity, and overall financial performance (Inayah & Susliyanti, 2025). These findings suggest that accounting software contributes not only to lower operational expenditures but also to long-term financial sustainability. However, efficiency gains are not always realized immediately because initial implementation requires considerable investment in software acquisition, employee training, and system integration. Moreover, limited technological competence and digital literacy among employees may hinder optimal system utilization, particularly in SMEs (Susilawati et al., 2023). Therefore, the effectiveness of accounting software depends on organizational readiness, including adequate human resource capabilities and technological infrastructure, to achieve sustainable efficiency and strengthen organizational competitiveness.

Factors Influencing the Effectiveness of Accounting Information Systems (AIS)

The effectiveness of accounting software implementation is not solely determined by technological sophistication but is strongly influenced by human and organizational factors. One of the most critical determinants is human resource competence, particularly in terms of accounting knowledge, digital literacy, and system usage skills. Employees who possess adequate training and understanding of AIS are more capable of utilizing system features effectively, thereby maximizing efficiency gains. Conversely, low financial literacy and limited technological skills remain major barriers, especially among SMEs in developing countries like Indonesia (Mediaty et al., 2025). This indicates that even advanced systems may fail to deliver expected outcomes if users are not sufficiently prepared.

In addition, training and education play a crucial role in improving system adoption and effectiveness. Empirical evidence from SMEs in Malang's creative industry shows that education level and accounting training significantly influence the use of accounting information systems. The study found that business owners with higher education levels and more frequent training experiences demonstrated better ability to implement and utilize accounting systems effectively (Ratnawati, 2023). This highlights that continuous capacity-building initiatives are essential to ensure that users can adapt to technological changes and fully exploit system capabilities. Figure 3 presents the key human and organizational factors influencing the effectiveness of AIS implementation within organizations.

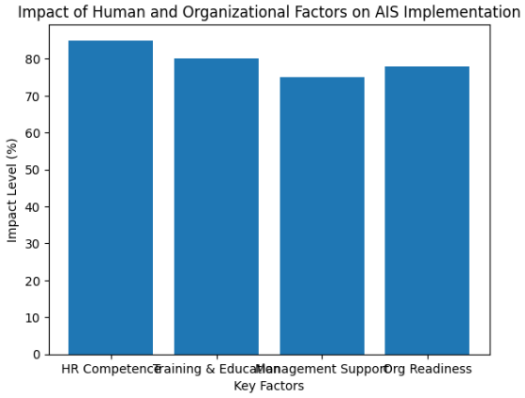

Figure 3. Impact of Human and Organizational Factors on AIS Implementation

Figure 3 indicates that human resource competence and training have the highest impact on successful implementation, followed by organizational readiness and management support, highlighting that system effectiveness depends largely on people and organizational conditions rather than technology alone. Organizational support is another key factor influencing successful implementation. Management commitment, resource allocation, and organizational culture significantly affect user acceptance and system integration. In many Indonesian SMEs, the lack of top management support and limited investment in technological infrastructure hinder the adoption of accounting software. A systematic review study found that successful AIS implementation depends on stakeholder involvement, social support, and alignment with organizational needs (Mediaty et al., 2025). This suggests that organizational readiness, including leadership support and strategic alignment, is essential to ensure smooth implementation processes.

A concrete case in Indonesia can be seen in SMEs in Malang City, where the effectiveness of accounting information system implementation was strongly influenced by training and organizational readiness (Kareem et al., 2021). SMEs that actively participated in accounting training programs and received institutional support were more successful in adopting AIS and improving their financial management practices. These businesses experienced better financial planning, improved reporting quality, and enhanced decision-making capabilities compared to those with limited organizational support (Khuluq & Baridwan, 2024).

Another example is the implementation of AIS in Indonesian SMEs supported by digitalization programs initiated by the government and financial institutions. Research shows that the success of such programs depends heavily on user readiness, stakeholder collaboration, and social trust. SMEs that receive mentoring, training, and access to financial resources are more likely to successfully adopt accounting systems and improve their performance (Syahputra et al., 2025). This demonstrates that human and organizational ecosystems play a central role in determining the effectiveness of technology adoption.

Knowledge management and digital innovation capabilities play an important role in the successful implementation of accounting software. Organizations that promote learning and knowledge sharing are better able to adapt to technological change and maximize system benefits. Evidence shows that integrating accounting information systems with knowledge management and digital innovation significantly improves SME performance, highlighting the value of organizational learning (Kareem et al., 2021). These findings suggest that accounting software effectiveness depends not only on technology but also on user competence, training, management support, and organizational readiness. In Indonesia, where many SMEs face constraints in financial literacy and technology access, strengthening these factors is essential to improve financial reporting efficiency and realize the full benefits of digital accounting systems.

Technological factors play a central role in determining the effectiveness of accounting software in improving financial reporting efficiency. These factors relate to system performance, security, and integration capabilities, which directly influence how well the system supports organizational processes and decision-making (Gelinas et al., 2018; Romney & Steinbart, 2021).

Table 1. Key Technological Factors in Accounting Software Implementation

Technological Factor	Description	Impact on Efficiency
System Reliability	The ability of the system to operate consistently without errors or downtime	Ensures continuous reporting processes and minimizes disruption (Laudon & Laudon, 2004)
Data Security	Protection of financial data from unauthorized access and cyber threats	Increases trust and prevents financial/data losses (Belfo & Trigo, 2013)
Integration Capability	Ability to connect with other systems (ERP, inventory, payroll)	Reduces data duplication and improves workflow efficiency (Wagner & Monk, 2011)
Real-time Processing	Ability to process and update financial data instantly	Enables timely reporting and faster decision-making (Perez et al., 2011)
User Interface (UI)	Ease of use and system accessibility	Improves user adoption and reduces training time (Soudani, 2012)

Table 1 demonstrates that technological factors significantly influence the success of accounting software implementation. Systems that are reliable, secure, and well-integrated tend to produce more efficient and accurate financial reports. In contrast, weak technological infrastructure can limit system performance and reduce the overall benefits of digital accounting adoption. Therefore, organizations must carefully evaluate technological readiness to ensure optimal outcomes (Romney & Steinbart, 2021).

Despite its benefits, accounting software implementation faces several challenges, including high initial costs for acquisition, customization, and employee training. Resistance to change among employees accustomed to manual systems can further complicate adoption. Limited digital literacy and technical skills, particularly among SMEs, may also reduce effective system utilization (Ibrahim & Aduah, 2025). In addition, concerns about data security, cybersecurity risks, and difficulties integrating new software with existing legacy systems can hinder implementation. These challenges indicate that successful adoption depends not only on technological readiness but also on adequate training, organizational support, and carefully planned implementation strategies.

DISCUSSION

The results indicate that the adoption of accounting software significantly improves financial reporting efficiency, particularly through automation and real-time processing. The reduction in reporting time observed in SMEs and organizational case studies confirms that digital systems streamline previously manual and fragmented accounting processes. This finding is consistent with the concept of Accounting Information Systems (AIS), which integrate data processing and reporting functions into a unified system to enhance efficiency and accuracy (Gelinas et al., 2018). Empirical evidence from Riesmiyantiningtias and Hidayat (2025) also supports that digital transformation increases both reporting speed and accuracy, reinforcing the role of automation in improving information quality. These results align with prior studies suggesting that AIS enhances organizational performance by providing timely and reliable financial information (Soudani, 2012; Esmeray, 2016).

In addition, automation reduces human error and ensures consistency in financial data. The findings from SMEs in Indonesia show that digital accounting systems minimize mistakes such as miscalculations and data omissions, leading to more accurate reporting. This is supported by Laourou (2025), who found that accounting digitalization significantly improves the efficiency of financial information systems. Similar results from Rosalina et al. (2024) confirm that AIS adoption is particularly beneficial for SMEs, which

often operate under resource constraints. From a theoretical perspective, improved data accuracy and transparency contribute to better decision-making and governance, as highlighted by Bushman and Smith (2001). Furthermore, the adoption of cloud-based accounting systems enhances efficiency by reducing infrastructure costs and enabling flexible access to financial data (Dimitriu & Matei, 2014; Inayah & Susliyanti, 2025).

However, the findings also reveal that cost efficiency and resource optimization depend not only on technology but also on organizational readiness. While accounting software reduces labor costs and operational redundancies, initial implementation costs and training requirements may limit its short-term benefits. This is consistent with Anatan and Nur (2023), who emphasize that many Indonesian SMEs are still developing their digital readiness. Tambunan (2021) similarly notes that structural limitations, such as limited capital and human resources, can hinder technology adoption. Despite these challenges, the results show that effective implementation allows organizations to reallocate resources toward more strategic activities, thereby improving overall efficiency.

Human and organizational factors also play a crucial role in determining implementation success. The findings highlight that employee competence, digital literacy, and training significantly influence system effectiveness. This is in line with Ratnawati (2023) and Mediaty et al. (2025), who identify limited skills and a lack of training as major barriers to AIS adoption. Additionally, management support and organizational readiness are essential for encouraging system use and reducing resistance to change, as supported by Khuluq and Baridwan (2024). The importance of stakeholder collaboration, as noted by Syahputra et al. (2025), further emphasizes that successful implementation requires a supportive organizational environment. Technological factors, including system reliability, integration, and data security, are also critical. The findings confirm that effective systems must be stable, secure, and well-integrated to support organizational processes (Romney et al., 2012; Laudon & Laudon, 2014). Security concerns remain a significant challenge, particularly in developing contexts, as highlighted by Roup and Effendy (2025). Weak security systems can reduce user trust and limit the effectiveness of AIS adoption.

The study implies that organizations should adopt a comprehensive approach by combining technological investment with human resource development and organizational support. Strengthening digital literacy, providing continuous training, and ensuring robust system security are essential to maximize the benefits of accounting software and achieve sustainable efficiency improvements. In addition, organizations should develop clear implementation strategies and foster a culture that supports innovation and technological adaptation. Such an integrated approach will not only enhance financial reporting efficiency but also improve long-term organizational performance and competitiveness.

CONCLUSION

The study concludes that the use of accounting software plays a crucial role in improving the efficiency of financial reporting. Automation of accounting processes significantly reduces processing time, minimizes human error, and enhances the accuracy and reliability of financial information. Furthermore, the implementation of accounting software contributes to cost efficiency by reducing labor intensity and optimizing organizational resources. However, the success of these systems is not solely determined by technological sophistication but is highly dependent on human and organizational factors, such as user competence, training, management support, and overall organizational readiness. In the context of SMEs, these factors become even more critical due to limited resources and varying levels of digital literacy. From a practical perspective, organizations are encouraged to invest not only in accounting software but also in employee training and capacity building to ensure optimal system utilization. Management should actively support digital transformation initiatives and create a culture that is open to technological change. Additionally, organizations should carefully

assess their technological infrastructure and select software that aligns with their operational needs and capabilities.

Despite its contributions, this study has several limitations. As a literature review, it relies solely on secondary data, which may be subject to bias and contextual variation. The absence of primary data also limits the ability to empirically assess the direct impact of accounting software. Additionally, the generalizability of the findings is constrained, particularly for SMEs in developing countries with varying levels of technological readiness and resources. For future research, it is recommended to conduct empirical studies using quantitative or mixed methods to measure the direct impact of accounting software on organizational performance. Further studies could also explore industry-specific applications, comparative analyses between different software systems, or the role of emerging technologies such as cloud computing and artificial intelligence in enhancing accounting practices.

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