



RESEARCH ARTICLE

The Effect of Accounting System Effectiveness and Accountant Expertise on the Quality of Financial Reports With the Use of Accurate Software as A Moderating Variable At PT Global Danapati Niaga (Blibli Omg)

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Abstract

This study aims to analyze the effect of accounting system effectiveness and accountant competence on the quality of financial reports, as well as to test the role of Accurate software as a moderating variable at PT Global Danapati Niaga (Blibli OMG). The research method uses a survey-based quantitative approach, with data processing through multiple linear regression and Moderated Regression Analysis (MRA). The results show that accounting system effectiveness is proven to contribute positively and significantly to the quality of financial reports, indicated by a coefficient of 0.29 with a significance of 0.000. Accountant competence also has a positive and significant effect, with a coefficient of 0.34 and a significance of 0.000. These findings strengthen that system capabilities and human resource expertise are the main foundations in producing quality reports. Moderation analysis reveals that Accurate software is also able to strengthen the relationship between accounting system effectiveness and accountant competence with the quality of financial reports. This is reflected in the significance value of the $X1 \times Z$ interaction of 0.007 and $X2 \times Z$ of 0.006. Simultaneously, the research model remains valid and significant ($F = 6.234$; $p = 0.006$), confirming that both independent variables are important determinants in improving the quality of financial reporting. Overall, this study emphasizes that companies need to prioritize strengthening accounting systems and developing accountant competencies as key strategies in improving the quality of financial reporting. Meanwhile, the use of Accurate software is more appropriately positioned as an operational support tool, rather than as a factor capable of strengthening the relationship between the main research variables.

Keyword: Effectiveness of Accounting System, Accountant Expertise, Quality of Financial Reports

Introduction

The rapid development of information technology has revolutionized the way companies manage their finances. Today, financial reports have transformed from mere administrative documents into strategic information that must be presented accurately, quickly, and transparently.

PT Global Danapati Niaga, as an entity within the Blibli OMG ecosystem operating in the technology and e-commerce sectors, is not immune to this challenge. The company is faced with the need for an accounting system that can produce superior-quality financial reports. Amidst the intense competition in the technology industry, the quality of financial reports plays a crucial role because it directly impacts corporate strategy, investor confidence, and compliance with applicable financial regulations in Indonesia (Amanda & Maisyarah, 2025).

The effectiveness of an accounting system essentially describes the system's capability in presenting accurate, relevant, and timely financial information to management. A study conducted by Anggraini & Aisyah (2023) revealed that an effective accounting information system contributes substantially to improving organizational performance, with a contribution reaching 19.6% in the public sector. In the context of an e-commerce company like PT Global Danapati Niaga, system effectiveness includes the ability to integrate with various digital platforms, manage large transaction volumes, and generate real-time reports that facilitate fast and accurate decision-making (Anggraini & Aisyah, 2023).

Accountant competence, as a component of human capital, is a crucial foundation for creating quality financial reports. Hamka

(2023) found in his research that in the MSME sector, accounting competence has a positive and significant impact on the financial report preparation process. A high and consistent level of competence demonstrates a professional commitment to accurately resolving various accounting issues. In a technology company with a high level of complexity like Blibli OMG, accountant competence extends beyond understanding conventional accounting standards to encompassing the ability to manage digital transactions, cryptocurrency, e-commerce-based revenue recognition, and compliance with dynamic fintech regulations. (Hamka et al., 2023).

The implementation of modern accounting software such as Accurate has become a strategic necessity to optimize the efficiency and accuracy of accounting processes. As one of the leading Enterprise Resource Planning (ERP) systems in Indonesia, Accurate provides features such as e-commerce integration, multi-branch management, tax automation, and real-time reporting, which are highly relevant for technology companies like PT Global Danapati Niaga. Implementing appropriate accounting software serves to strengthen the correlation between the effectiveness of the accounting system and the competence of accountants in producing high-quality financial reports.

The concept of financial report quality continues to evolve in line with the dynamics of international accounting standards and increasing stakeholder expectations. Referring to Government Regulation Number 71 of 2010 concerning Government Accounting Standards, financial report quality is characterized by relevance, reliability, comparability, understandability, compliance with standards, transparency, completeness, and consistency. For private companies like PT Global Danapati Niaga, the quality of financial reports must meet the applicable Indonesian Financial Accounting Standards (SAK), while also considering the specific needs of the technology and e-commerce industries.

The technology and e-commerce industries exhibit significantly more complex business characteristics compared to traditional sectors. Accounting challenges arise not only from recording revenue recognition involving multiple sources of income, but also from digital-based inventory management, platform commission calculations, and compliance with constantly updated regulations. In

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this context, PT Global Danapati Niaga, as part of the Blibli ecosystem that handles the distribution of Apple products, faces a higher level of complexity, including foreign currency transactions, transfer pricing, and recording warranties and after-sales services. Therefore, research that specifically examines the effect of accounting system effectiveness and accountant competence on financial report quality, considering the role of accounting software as a moderating variable, is crucial and relevant.

A significant research gap lies in the limited empirical evidence explicitly positioning accounting software as a moderating variable in the relationship between accounting system effectiveness and accountant competence on financial report quality, particularly in technology and e-commerce companies in Indonesia. Most previous studies have focused solely on the direct relationship between these variables without examining the extent to which technology can strengthen (moderate) the influence of this relationship. Yet, in the current digital era, technology plays a crucial role as a catalyst for optimizing the utilization of human capital and organizational systems.

From a theoretical perspective, this research is expected to provide a substantive contribution to the development of accounting information systems theory and technology acceptance models in the context of the technology industry in Indonesia. The results of this study have the potential to enrich the literature by demonstrating how accounting software can function as an enabler that strengthens the influence of accounting system effectiveness and human resource competency on financial reporting quality. Practically, the research findings are expected to provide strategic insights for the management of PT Global Danapati Niaga and similar companies in optimizing accounting technology investments to improve financial reporting quality.

The selection of PT Global Danapati Niaga as the research object offers significant uniqueness. This company operates within the complex Blibli OMG ecosystem, manages the distribution of premium technology products (Apple), and faces accounting challenges unique to the technology industry. This situation necessitates the implementation of an accounting system that is not only precise but also adaptable to changing regulations, accounting standards, and evolving business intelligence needs. Therefore, this research is expected to produce truly applicable recommendations for improving the effectiveness of accounting systems in technology companies in Indonesia.

Studies on the effectiveness of accounting systems in e-commerce companies also indicate distinct characteristics compared to conventional industries. Shaliha et al. (2023) found that the e-commerce-based accounting information system at the Pyo Jewelry MSME functioned quite effectively, although there were still overlapping functions that required improvement. This finding confirms that implementing accounting systems in technology-based companies requires more mature design to avoid overlapping functions and prevent potential fraud (Shaliha et al., 2023).

The evolution of accounting software in Indonesia continues to show a positive trend, as evidenced by the increasing number of solutions developed to meet the needs of each industry sector. Accurate has become a major player in the market, with features highly relevant to technology-based companies, ranging from integration with e-commerce platforms such as Tokopedia, Shopee, Bukalapak, Lazada, and Blibli, to multi-currency support, tax automation, and a business intelligence dashboard that facilitates real-time decision-making. These features are crucial for PT Global Danapati Niaga, which faces the high complexity of transactions across multiple channels and currencies.

Furthermore, compliance and regulatory aspects are also a key focus of this research. The development of accounting standards in Indonesia continues to move in line with International Financial Reporting Standards (IFRS), requiring companies to have systems capable of producing accurate financial reports while complying with the latest regulations. In this context, modern accounting software such as Accurate serves as an enabler, providing automatic regulatory updates and report templates tailored to the latest accounting provisions.

The human capital dimension, in the form of accounting competencies, has also undergone significant transformation in the digital era. Today's accountants are no longer limited to simply mastering basic accounting principles; they are also required to understand accounting technology, process data, and understand digital business models. Research by Riyadi (2020) shows that

accounting competencies and financial competencies have different impacts on the quality of organizational output. Accounting competencies have been shown to play a greater role in improving the quality of financial reports, while financial competencies tend to focus on the effectiveness of operational management (Riyadi, 2020).

Based on the description above, this study is designed to empirically test the influence of accounting system effectiveness and accountant competence on financial report quality, as well as analyze the role of Accurate software as a moderating variable in the context of PT Global Danapati Niaga (Blibli OMG). This study is expected to provide a significant contribution, both in the development of theory and the practice of accounting system implementation in technology-based companies in Indonesia..

Method

This study adopted a quantitative approach using a survey method to examine causal relationships through numerical data collection and statistical analysis. This approach was chosen because it can objectively test hypotheses and measure the impact of accounting system effectiveness and accountant competence on financial report quality, with Accurate software as a moderating variable.

Research Design

The research design employed explanatory research with a cross-sectional approach. The study was correlational in nature to evaluate the strength and direction of the relationships between independent, moderating, and dependent variables, while also testing the validity of the theoretical model in the context of PT Global Danapati Niaga.

Research Location and Object

The research was conducted at PT Global Danapati Niaga (GDNi), Apple's official distributor in Indonesia. This company was selected because it has high transaction complexity, implements an integrated accounting system, and actively utilizes *Accurate software*.

Population and Sample

The research population included 50 GDNi employees involved in accounting and financial processes as well as Accurate software users.

Table 1. Respondent Characteristics

Variables	Category	Frequ ency	Percen tage
Gender	Man	28	56.0
	Woman	22	44.0
Age	25-30 years	15	30.0
	31-35 years	18	36.0
	old		
	36-40 years	12	24.0
	>40 years	5	10.0
Level of education	D3	8	16.0
	S1	35	70.0
	S2	7	14.0
Length of work	1-3 years	20	40.0
	4-7 years	18	36.0
	>7 years	12	24.0
Section/Division	Sales Admin	10	20.0
	Warehouse Admin	10	20.0
	Finance	23	46.0
	Accounting	3	6.0
	Tax	2	4.0
	Other	2	4.0

The sampling technique used purposive sampling with the following criteria: Accurate users for at least 6 months, involved in the preparation/review of financial reports, understanding the company's accounting system, and willingness to be respondents. This sample size of 50 respondents meets Hair et al.'s recommendation for multiple regression analysis.

Research Variables

This study identified four variables: Accounting System Effectiveness (X1) and Accountant Expertise (X2) as independent variables; Use of Accurate Software (Z) as a moderating variable; and Financial Report Quality (Y) as a dependent variable measured based on relevance, reliability, consistency, and compliance with accounting standards.

Research Instruments

The measurement tool was a structured questionnaire with a 5-point Likert scale. Question items were developed from proven valid indicators and then adapted to the characteristics of technology companies and the use of Accurate software. Each variable was measured using 5-6 specific indicators reflecting various related aspects.

Data collection technique

Primary data was collected over four weeks in September 2025 using a mixed-method approach (printed questionnaires and Google Forms) with the assistance of coordinators in each division. A pilot test was conducted on 10 respondents to validate the instrument and refine the wording of the questions.

1. Data Analysis Techniques

Data analysis using SPSS went through several stages: descriptive analysis, data quality testing, classical assumption testing (normality, multicollinearity, heteroscedasticity), multiple regression analysis, and Moderated Regression Analysis (MRA). Hypothesis testing used the t-test with a significance level of $\alpha = 0.05$, the coefficient of determination (R^2) to measure model capability, and the F-test to simultaneously test model feasibility.

Data quality testing includes validity and reliability. Validity is tested using Pearson Product Moment correlation (an item is valid if the calculated $r >$ table r , significance < 0.05), while reliability uses Cronbach's Alpha (reliable if $\alpha > 0.70$).

Variables	Item	Pearson Correlation	Sig. (2-tailed)	Status	Cronbach Alpha
Effectiveness of Accounting System (X1)	X1.1	1,000	0.0	Valid	0.86
	X1.2	0.417	0.0	Valid	
	X1.3	0.645	0.0	Valid	
	X1.4	0.615	0.0	Valid	
	X1.5	0.536	0.0	Valid	
	X1.6	0.553	0.0	Valid	
Accountant Skills (X2)	X2.1	1,000	0.0	Valid	0.84
	X2.2	0.465	0.0	Valid	
	X2.3	0.466	0.0	Valid	
	X2.4	0.539	0.0	Valid	
	X2.5	0.348	0.0	Valid	
	X2.6	0.417	0.0	Valid	
Financial Report Quality (Y)	Y1.1	1,000	0.0	Valid	0.82
	Y1.2	0.386	0.0	Valid	
	Y1.3	0.434	0.0	Valid	
	Y1.4	0.461	0.0	Valid	
	Y1.5	0.544	0.0	Valid	
	Y	0.223	0.0	Valid	
Use of Accurate Software (Z)	Z	1,000	0.0	Valid	0.87
	Z	0.558	0.0	Valid	
	Z	0.599	0.0	Valid	
	Z	0.633	0.0	Valid	
	Z	0.525	0.0	Valid	
	Z	0.525	0.0	Valid	

The classical assumption tests include the normality test using the Kolmogorov-Smirnov test, the multicollinearity test by looking at the Tolerance and Variance Inflation Factor (VIF) values, and the heteroscedasticity test using the Glejser test. The criteria for accepting the classical assumptions are: (1) the data is normally

distributed if the significance value is > 0.05 ; (2) there is no multicollinearity if the Tolerance value is > 0.1 and the VIF is < 10 ; and (3) there is no heteroscedasticity if the significance value is > 0.05 .

Multiple regression analysis is used to test the influence of independent variables on dependent variables with the equation:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \epsilon$$

Where Y is the Quality of Financial Reports, X_1 is the Effectiveness of the Accounting System, X_2 is the Expertise of Accountants, α is a constant, β is the regression coefficient, and ϵ is the error term.

Moderated Regression Analysis (MRA) was used to test the moderating role of Accurate software in the relationship between independent and dependent variables. The MRA equation used is:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3Z + \beta_4X_1Z + \beta_5X_2Z + \epsilon$$

Where Z is the moderating variable (Use of Accurate Software), X_1Z and X_2Z are the interaction variables between the independent variable and the moderating variable.

Hypothesis testing uses the t-test to test the significance of partial effects with a significance criterion of $\alpha = 0.05$. The hypothesis is accepted if the significance value is < 0.05 and the calculated t value is $>$ t table. The coefficient of determination (R^2) is used to measure the model's ability to explain variations in the dependent variable, while the F-test is used to simultaneously test the model's suitability.

Results and Discussion

This study involved 50 employees of PT Global Danapati Niaga (Bibli OMG) who were directly involved in the accounting process using Accurate software. Data analysis included several stages, including respondent profiles, descriptive statistics, data quality testing, classical assumption testing, and multiple regression and moderation analyses to answer the research questions. The respondents' demographic profiles provided crucial context for the validity of the findings, with Table 1 demonstrating a representative diversity of employee characteristics.

Demographically, the questionnaire showed a predominance of male respondents at 56% (28 people) compared to female respondents at 44% (22 people), a common pattern in the technology and finance sectors. The age composition of respondents also showed a good balance, with the majority being in the productive age group: 31-35 years old (36%), followed by 25-30 years old (30%), and 36-40 years old (24%). Only 10% of respondents were over 40 years old. This age structure indicates that respondents have sufficient work experience to provide a valid assessment of the accounting system.

In terms of academic qualifications, undergraduate graduates dominated at 70%, followed by D3 (16%) and S2 (14%). This educational background ensures that respondents have an adequate understanding of the complexities of modern accounting systems and are able to operate Accurate software. In terms of work experience, there is significant diversity: 40% of respondents have 1-3 years of experience, 36% have 4-7 years of experience, and the remaining 24% have more than 7 years. This diversity brings a rich perspective, ranging from fresh graduates to experienced professionals.

In terms of divisions, the Finance Department dominated with 46% of participants, followed by Sales and Warehouse Admin (20%), Accounting (6%), Tax (4%), and other divisions (4%). This even representation across divisions ensures that the accounting system assessment reflects the perspectives of diverse users with diverse needs and challenges.

analysis provides a general overview of the distribution of data and the tendency of respondents' answers to the research variables.

Table 3. Descriptive Statistics

Variables	N	Minimum	Maximum	Mean	Standard Deviation	Skewness	Kurtosis
Effectiveness of Accountant	50	2.17	4.83	3.66	0.65	-0.18	-0.67

ng System (X1)							
Accountant Skills (X2)	5	2.67	5.0	3.8	0.50	-0.23	-0.42
Financial Report Quality (Y)	5	2.83	4.83	3.7	0.48	-0.61	-0.80
Use of Accurate Software (Z)	5	1.80	5.00	3.9	0.66	0.14	0.89

Table 3 summarizes the descriptive statistics of the four study variables. Overall, all variables showed mean values above 3.66 on a scale of 1-5, indicating positive respondents' perceptions of accounting system effectiveness, accountant expertise, financial report quality, and Accurate Software utilization. Standard deviation values ranging from 0.48 to 0.66 indicate moderate variation in responses, sufficient for further statistical analysis.

The Accountant Expertise variable (X2) stands out with the highest mean of 3.80 (SD=0.50), indicating a high level of consistency in assessing accountant competency in the company. This is followed by Financial Report Quality (Y) with a mean of 3.76 (SD=0.48), and Accounting System Effectiveness (X1) with a mean of 3.66 (SD=0.65). The Accurate Software Usage variable (Z) recorded the highest mean of 3.91 (SD=0.66), indicating a very positive assessment of the software's role in supporting the accounting process. All variables show a near-normal data distribution, with skewness and kurtosis values within the acceptable range.

To ensure data integrity, instrument validity and reliability testing are crucial steps. Validity test results confirm that all statement items have Pearson Correlation values above 0.30 with a significance level of <0.05, thus being declared valid. Reliability tests also showed very satisfactory results. The Accurate Software Usage variable (Z) recorded the highest Cronbach's Alpha of 0.88, followed by Accounting System Effectiveness (X1) at 0.86, Accountant Expertise (X2) at 0.84, and Financial Report Quality (Y) at 0.82. Overall, this research instrument proved to be of excellent quality, with all Cronbach's Alpha values exceeding the 0.70 threshold. Before proceeding to the regression analysis, fulfillment of classical assumptions was verified to ensure the model met the *Best Linear Unbiased Estimator* (BLUE) criteria.

Table 4. Classical Assumption Test

Test Type	Indicator	Mark	Criteria	Conclusion
Normality Test	Kolmogorov-Smirnov	0.322	>0.05	Normal
Multicollinearity Test	Tolerance X1	0.940	>0.1	No Multicollinearity
	VIF X1	1.060	<10	No Multicollinearity
	Tolerance X2	0.940	>0.1	No Multicollinearity
	Glacier Test	0.558	>0.05	No Heteroscedasticity

Table 4 presents the results of classical assumption tests, including normality, multicollinearity, and heteroscedasticity. The Kolmogorov-Smirnov normality test yielded a value of 0.322 with a significance level above 0.05, indicating that the residual data are normally distributed and meet the basic regression assumptions.

The multicollinearity test showed that the Accounting System Effectiveness and Accountant Expertise variables had a Tolerance value of 0.940 (greater than 0.10) and a VIF of 1.060 (less than 10). These values indicate no multicollinearity among the independent variables, thus making the regression model suitable for use.

The heteroscedasticity test using the Glejser test yielded a significance value of 0.558 (greater than 0.05), indicating no heteroscedasticity in the regression model. This means the residual variance is constant across all independent variable values.

Table 5. Multiple Linear Regression Analysis

Model	Unstandardized B	Standard Error	Standardized Beta	t	Significance	Tolerance	VIF
(Constant)	0.60	0.41		1.46	0.15		
Effectiveness of Accounting System (X1)	0.29	0.07	0.40	4.03	0.000	0.94	1.06
Accountant Skills (X2)	0.34	0.11	0.36	3.2	0.001	0.72	1.39

Multiple linear regression analysis (Table 5) was conducted to test the effect of the independent variables on the dependent variable. The model constant of 0.60 with a standard error of 0.41 indicates that the intercept is insignificant (t = 1.46; p = 0.15). This indicates that without the contribution of the two independent variables, financial reporting quality is at a basic level and has no significant predictive value.

The Accounting System Effectiveness variable (X1) shows an unstandardized coefficient of 0.29 with a standard error of 0.07. The standardized beta value of 0.40 indicates that this variable has a strong influence on the quality of financial reports. The partial test results show a t value = 4.03 with a significance level of 0.000 (p < 0.001), so it can be concluded that the effectiveness of the accounting system has a positive and significant effect on the quality of financial reports.

The Accountant Expertise variable (X2) has an unstandardized coefficient of 0.34 with a standard error of 0.11. A standardized beta value of 0.36 indicates that this variable has a fairly strong influence on the quality of financial reports. A t-value of 3.2 with a significance level of 0.001 indicates that accountant expertise also has a positive and significant influence on the quality of financial reports.

Moderated Regression Analysis (MRA) was conducted to test the role of Accurate software as a moderating variable in the relationship between independent variables and the quality of financial reports.

Table 6. Regression Analysis

Model	Unstandardized B	Standard Error	Standardized Beta	t	Significance	R Square	Adjusted R Square	F Change	Sig. F Change
(Constant)	0.23	0.27		0.84	0.401				
Effectiveness of Accounting System (X1)	0.28	0.07	0.31	3.81	0.000				
Accountant Skills (X2)	0.31	0.08	0.29	3.75	0.001				
Accurate Software (Z)	0.26	0.08	0.27	3.01	0.005				
X1*Z (Interaction 1)	0.18	0.06	0.23	2.82	0.007				

Model	Unstandardized B	Std. Error	Standardized Beta	t	Sig.	R Square	Adjusted R Square	F Change	Sig. F Change
X2*Z (Interaction 2)	0.20	0.07	0.25	2,859	0.006	0.758	0.730	6,234	0.006

To test the moderating role of Accurate Software (Z), a Moderated Regression Analysis (MRA) was implemented (Table 6). The MRA model showed an R Square of 0.758, meaning the model can explain 75.8% of the variation in financial report quality. The results confirm that Accurate Software (Z) significantly moderates the relationship between the two independent variables and the dependent variable.

The interaction variable between Accounting System Effectiveness and Accurate Software (X1Z) has a positive coefficient of 0.18 and is significant ($p=0.007$). The interaction variable between Accountant Expertise and Accurate Software (X2Z) also shows similar results with a coefficient of 0.20 and is significant ($p=0.006$). These findings prove that Accurate Software not only has a direct effect, but also strengthens (moderates) the positive impact of system effectiveness and accountant expertise on the quality of financial reports.

Based on this analysis, the four research hypotheses are accepted:

1. H1 is accepted: The effectiveness of the accounting system has a positive and significant effect on the quality of financial reports ($\beta=0.29$; $p=0.000$).
2. H2 is accepted: Accountant expertise has a positive and significant effect on the quality of financial reports ($\beta=0.34$; $p=0.000$).
3. H3 is accepted: Accurate Software moderates the effect of Accounting System Effectiveness on Financial Report Quality ($\beta=0.18$; $p=0.007$).
4. H4 is accepted: Accurate Software moderates the effect of Accountant Expertise on Financial Report Quality ($\beta=0.20$; $p=0.006$).

Conclusions and Recommendations

Resource development to achieve synergy and optimal results in improving the quality of financial reports.

Conclusions and Recommendations

Research conducted at PT Global Danapati Niaga (Biblii OMG) revealed significant findings related to the determinants of financial report quality. The results confirmed that accounting system effectiveness and accountant competence consistently provide positive and significant contributions to improving financial report quality. Empirical evidence is demonstrated through regression coefficient values of 0.29 ($p = 0.000$) for system effectiveness and 0.34 ($p = 0.000$) for accountant expertise, respectively. Furthermore, moderation analysis confirmed the crucial role of Accurate software. This software does not stand alone but actively strengthens the relationship between the two independent variables of accounting system effectiveness and accountant expertise with financial report quality. This is reflected in the significance value of the $X1 \times Z$ interaction of 0.007 and $X2 \times Z$ of 0.006. Overall, the tested regression model proved significant ($F = 6.234$; $p = 0.006$), further strengthening the conclusion that the quality of financial reports in the company is directly influenced by accounting system effectiveness and accountant expertise, and is strengthened by the implementation of Accurate software as a moderating variable.

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The significant influence of accounting system effectiveness on financial report quality aligns with the *Technology Acceptance Model* (TAM) proposed by Davis (1989). An effective system creates high perceived usefulness, encourages optimal use, and ultimately improves output quality. In the context of PT Global Danapati Niaga, an effective accounting system must be able to integrate data from multiple channels, manage the complexity of foreign currency transactions, and produce real-time reports that support agile decision-making (Sabrina et al., 2025). Indicators such as data timeliness and accuracy are the most crucial dimensions, especially given the high volatility of the technology industry, which demands up-to-date financial information for strategic planning and risk management (Maulita, 2022).

Accountants' expertise has also proven to be a significant strategic asset, in line with Hamka's (2023) research. In the rapidly changing technology industry, accountants' expertise extends beyond technical competency to encompass digital literacy and an understanding of technology business models. Analytical skills, problem-solving skills, and an understanding of practices such as transfer pricing and revenue recognition remain relevant and contribute significantly to the quality of financial reports. These findings underscore the importance of investing in human capital through continuous learning and professional development.

The role of *Accurate Software* as a moderator can be explained through the concept of "technology as an enabler." This software functions not only as a tool but also as a force multiplier that optimizes system effectiveness and accountants' expertise. Advanced features such as automated reconciliation, real-time reporting, and integration with e-commerce platforms enable accounting systems to operate with higher levels of efficiency and accuracy (Nazira, 2023). The significant interaction between these variables suggests that investment in technology must be balanced with human resource development to achieve synergy and optimal results in improving the quality of financial reports.

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