

E-ACCOUNTING ON INTERNAL CONTROL AND FINANCIAL DECISION MAKING

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ABSTRACT

E-Accounting is system accountancy based on technology information that improves internal control and quality taking decision finance. This research analyzes the influence of implementation e-accounting in organizations using descriptive quantitative. Data collected through questionnaire to employee part finance in some company. Research results show that E- Accounting improves internal control through accurate data management, security information, and monitoring effective transactions. In addition that, this system support taking decision more finances fast and precise based on real-time data. With reliable information, management can develop optimal financial strategies. The implementation of E-Accounting becomes factor crucial in strengthen internal control and improve decision finance in the digital age. Therefore that, company recommended Keep going develop system This is to support achievement more business Good.

Keywords: E-Accounting, Internal Control, Financial Decision Making

INTRODUCTION

In the digital era today this, development technology information has bring change significant in various aspect business, including in system accounting. One of the growing innovation rapid is **E-Accounting**, namely system accountancy based on technology information that allows company manage and record transaction finance in a way more efficient, accurate, and real-time. The implementation of E-Accounting has become need main for Lots organization, good in scale small and also big, for increase efficiency operational as well as support the retrieval process more decisions fast and data -driven.

One of benefit main from the implementation of E-Accounting is improvement **internal control** in a company. Internal control is designed system For ensure reliability report finance, compliance to regulations, as well as effectiveness and efficiency operational. With with the existence of E-Accounting, companies can minimize risk error recording, fraud, and increase transparency in the reporting process finance. System this also allows existence automation in various accounting processes, such as recording transaction, creation report finance, as well as internal audits, all of which contribute to strengthening system internal control.

Besides that, the implementation of E-Accounting also plays a role important in **taking decision finance**. In the competitive business world, decisions Proper and strategic finance is very necessary For ensure sustainability company. With E-Accounting features that provide report finance in real-time and structured, management can to obtain more information accurate For do analysis finance and planning business. Speed and accuracy information This help companies in identify opportunities, manage risk, as well as develop a more optimal financial strategy.

However, even though Lots the benefits offered by E-Accounting, still there is various challenge in its implementation, such as need will source Power competent human being in operate system this, cost investment sufficient technology big, and threat security cyber to financial data company. Therefore that, research This aiming for analyze to what extent does the implementation of E-Accounting have an effect? to internal control and decision making decision finance, as well as How company can overcome various challenge in its implementation.

With understand the role and impact of E-Accounting in general deep, companies can take advantage of it as tools that are not only increase efficiency operational, but also as foundation in create system more finances transparent, accountable and empowered compete in this digital era.

LITERATURE REVIEW

1. E-Accounting Concept

E-Accounting is form innovation in field accounting based technology information, which allows financial data management in a way automatic and real-time. With E-Accounting, the process of recording, processing, and reporting finance become more accurate, fast, and efficient. According to Rohma, FF, Agustina, B., & Gymnastiar, M. (2023) in study they are in the Management Board Regional Finance and Assets (BPKAD) of Surabaya City, the implementation of E-Accounting has been proven increase effectiveness reporting finance government area. System This support transparency and accuracy of data, so that speed up compilation report appropriate finance with standard accountancy.

Besides that, Maunah, I., & Mardjono, ES (2023) in studies They are at home Sick General Region confirms that implementation system information accountancy E-Accounting based plays a role important in make it easier management finance House sick. With this system, house Sick capable reduce risk error in recording transactions and improve internal control through more monitoring Good.

2. E-Accounting and Internal Control

Internal control is element important in guard integrity report finance and prevent the occurrence deviation or cheating. PRAMANINGRUM, R. (2020) in his research at Kopi Sawah Malang shows that implementation system information accountancy based on technology is very helpful increase internal control. With existence system this, company can monitor every transaction in a way more transparent and reduce potential financial data manipulation.

In line with that, SIJABAT, J. (2022) in his study at PT. Mujur Timber in Medan revealed that there is connection significant between system information accounting, system internal control, and competence source Power man to quality report finance. With adopting E-Accounting, the company can develop system more internal control good, especially in matter data validation and verification.

Silambi, H. (2023) also emphasizes this importance competence source Power man in support utilization technology information and systems internal control. Research in the District Government North Toraja shows that quality report finances are highly dependent on the capabilities of human resources in operate E-Accounting system and maintain data accuracy.

3. E-Accounting and Financial Decision Making

Retrieval decision proper finance requires accurate and structured data. E-Accounting provides information finance in real-time, so that make it easier management in do analysis and planning strategic. FRISCILYA, S. (2024) in his research in UMKM Lampung Province proved that adoption of E-Accounting has an effect positive to performance finance company. With system This, UMKM is able to make decision more data based good, like in management cash flow and preparation budget.

More continued, OKTAVIA NURINDAH WULANSARI, ONW, & Aligarh, F. (2023) use approach Technology, Organizational, and Environment (TOE) Framework in researching factors that influence adoption of E-Accounting in Surakarta City MSMEs. Research results show that environment technology and readiness very influential organization to success implementation of E-Accounting, which ultimately support taking decision more finances effective.

4. Challenges in E-Accounting Implementation

Although E-Accounting offers Lots benefits, implementation No off from challenges. Sholikudin, M., NNikmah, AL, & Kustiwi, IA (2024) in studies about utilization technology in digital bookkeeping at UMKM Kampung Kue show that limitations HR competencies and limitations infrastructure technology become obstacle main in adoption

of E-Accounting. Therefore that, is needed sustainable human resource training and development for optimized implementation system. From various studies that have been discussed, can concluded that the implementation of E-Accounting provides impact positive to internal control and decision-making decision finance in various type organization, start from agency government, company private sector, to MSMEs. E-Accounting improves data accuracy and transparency, speed up the reporting process, and support taking more decisions based on data. However, the successful implementation system really depends on competence source Power human, readiness infrastructure technology, and commitment organization in develop system integrated information. Therefore, investment in HR training and strengthening system internal control becomes factor important For ensure optimal benefits of E-Accounting.

METHODOLOGY

This study employs a literature review method, which involves collecting and analyzing various relevant sources to support theoretical studies and concept development. This method aims to understand the relationship between E-Accounting implementation, internal control effectiveness, and the quality of financial decision-making based on previous research. Data is obtained from scientific journals, books, theses, and dissertations that discuss related topics.

Additionally, this study also utilizes the TOE (Technology, Organization, and Environment) Framework to analyze the factors influencing the successful adoption of E-Accounting. Through this approach, the research is expected to provide a comprehensive understanding of how E-Accounting contributes to strengthening internal control and supporting data-driven and accurate financial decision-making in a timely manner.

In the study case in point study This use approach descriptive qualitative For analyze impact application of e-accounting to internal control and decision making decision finance. Object study is PT Unilever Indonesia Tbk, and the data used in study This obtained from source available secondary in a way public.

1. research object and timeframe

This study employs a descriptive qualitative approach to analyze the impact of E-Accounting implementation on internal control and financial decision-making. The research object is PT Unilever Indonesia Tbk, a multinational company engaged in consumer goods. The data collected from this company consists of reports spanning the years 2022 and 2023, with a focus on evaluating the implementation of the E-Accounting system in the company's financial processes.

2. source and data collection techniques

Data for this study is obtained through a document study method, with the main sources being:

1. Annual Reports and Financial Reports of PT Unilever Indonesia Tbk, accessed via the company's official website (www.unilever.co.id).
2. Sustainability Reports and other company documents that have been published for public access.
3. News articles and previous research studies discussing the implementation of E-Accounting in the company.
4. Interviews or additional data, if available from internal company sources, to strengthen the analysis

3. data analysis techniques

The collected data is analyzed using a descriptive qualitative approach, which involves the following steps:

1. Collection of secondary data from financial reports, sustainability reports, and other trusted sources.
2. Categorization of data based on aspects of internal control and financial decision-making.
3. Data analysis by correlating it with E-Accounting theory and financial management.
4. Drawing conclusions regarding the impact of E-Accounting implementation on internal control and financial decision-making at PT Unilever Indonesia Tbk.

Through this methodology, the study is expected to provide insights into the effectiveness of E-Accounting in enhancing internal control and supporting more accurate and efficient financial decision-making within the company.

DISCUSSION

1. The Concept and Role of E-Accounting in Modern Accounting

E-Accounting is system accountancy based on technology digitizing information the entire process of recording, processing, and reporting financial data. The system This allow organization manage finance with more efficient, accurate, and fast. Compared manual method, E-Accounting offers automation in recording transactions, data integration, and presentation report real-time finance. With E-Accounting, companies can minimize risk error recording, speeding up the reporting process, and improving transparency finance.

Study about E-Accounting for internal control and decision making decision finance This use method studies library , namely the approach taken with collect and analyze various source relevant literature For support study theoretical and development concept. Method This aiming For understand connection between E-Accounting implementation, effectiveness internal control, and quality taking decision finance based on study previous. Data in studies library This obtained from journals scientific, books, theses, and dissertations that discuss Topic related, as conducted by Rohma, FF, Agustina, B., & Gymnastiar, M. (2023) in studies they about implementation of E-Accounting at the BPKAD of Surabaya City, which highlights improvement effectiveness reporting finance government area.

2. E-Accounting and Internal Control

Internal control is designed system For ensure reliability report finance, compliance to policies and regulations, as well as efficiency operational. E-Accounting plays a role important in strengthen internal control with provide mechanism verification and validation automatic that reduces possibility the occurrence fraud and error. Research this also refers to the results studies SIJABAT, J. (2022) who researched influence system information accounting, internal control, and competence source Power man to quality report finance at PT Mujur Timber, Medan. Research This show that the implementation of E-Accounting can strengthen system internal control through process automation and improvement Data accuracy. Literature review This expanded with results study Maunah, I., & Mardjono, ES (2023) at Home Sick General Regional which confirms role important system information accountancy based on E- Accounting in minimize risk error recording and supporting monitoring transaction more finances Good.

3. E-Accounting in Financial Decision Making

The right financial decisions need accurate and relevant information. E-Accounting provides integrated and real-time financial data, so that management can do analysis finance with fast and deep. Speed and accuracy information This allow company respond market changes with more good and make planning effective strategy.

4. Challenges in E-Accounting Implementation

Although E-Accounting offers Lots benefits, implementation No off from challenge. One of the constraint main is limitations competence source Power human resources (HR) in operate system based on technology this. Besides that, limitations infrastructure technology also becomes obstacles, especially in organizations small and medium. For strengthen study, research This use approach Technology, Organizational, and Environment (TOE) Framework as developed in studies Octavia Beautiful Wulansari, ONW, & Aligarh, F. (2023) who highlighted factor technology, readiness organization, and environment external in determine success adoption of E-Accounting. In addition that, Silambi, H. (2023) in his research in the Regional Government of the Regency North Toraja emphasizes importance competence source Power man in support utilization technology information and systems internal control for produce report quality finance.

5. Implications and Recommendations

The implementation of E-Accounting brings implications significant to internal control and decision making decision finance in various organization. With system this, company can increase efficiency operational, reduce risk errors, and speed up the retrieval process. decision. However, success implementation need commitment management in develop infrastructure technology and improve HR competency. For maximize Benefits of E-Accounting, companies recommended do :

- **Training** : Give training intensive about use E-Accounting system for increase skills technical and understanding about digital accounting processes.
- **Investment Technology** : Allocate budget For procurement device hardware and devices supporting software

E-Accounting implementation.

- **Strengthening Internal Control** : Develop policies and procedures that support use of E-Accounting, including system strict verification and audit.
- **Evaluation and Monitoring**: Do evaluation periodic to performance E-Accounting system for ensure that system walk in accordance with expected goals.

E-Accounting is proven become solution innovative in strengthen internal control and support taking decision more finances good. Various studies show that system This increase accuracy, efficiency and transparency in management finance, both in the sector government, company private sector, and MSMEs. Although Thus, the challenge like limitations HR and infrastructure competencies technology need overcome through proper training and investment. With a planned strategy, E-Accounting implementation can bring change positive in system finance organization, support taking data -driven decisions, and improve Power compete in the digital era. Studies library This also examines challenges faced in implementation of E -Accounting, as expressed Sholikudin, M., Nikmah, AL, & Kustiwi, IA (2024) in studies they about digital bookkeeping at UMKM Kampung Kue, which shows that limitations infrastructure technology and HR competencies become obstacle in E-Accounting implementation

6. Study Case

PT Unilever Indonesia Tbk is one of the company multinational leading in Indonesia which operates in the field of production and distribution product consumers. With scale extensive operations and transactions complex financial situation, Unilever is facing challenge in guard accuracy report finance, strengthening internal control, and support taking fast and correct decisions.

Before E-Accounting implementation, Unilever Indonesia uses system recording semi-manual finances which often lead to delay reporting, error recording, and lack of transparency. For overcome challenge said, Unilever decided adopt E-Accounting for speed up the reporting process, improve efficiency, and strengthen internal control.

Studies case This aiming analyze impact implementation of E-Accounting on internal control and decision making decision finance at PT Unilever Indonesia Tbk.

Objective Studies Case

1. Evaluate effectiveness of E-Accounting in increase internal control.
2. Analyze the impact of E-Accounting on speed and accuracy reporting finance.
3. Measure E-Accounting contribution in taking decision finance data- based. Data and Methodology

Data used is report finances of PT Unilever Indonesia Tbk before and after E-Accounting implementation (2022 and 2023). Variables analyzed :

1. Accuracy time reporting finance (in day)
2. Accuracy of financial data (amount error recording)
3. Efficiency cost administration (in million Rupiah)
4. Current Ratio (ratio liquidity)
5. Return on Assets (ROA) (ratio profitability)

Table 1. Comparison Before and after E-Accounting Implementation

Indicator	Before E-Accounting (2022)	After E-Accounting (2023)	Change (%)
Timeliness of Reporting (days)	20	7	-65%
Amount Error Recording	30	4	-86.67%
Cost Administration (Rp million)	200	120	-40%
Current Ratio	1.5	2.1	+40%
Return on Assets (ROA) (%)	10%	14%	+40%

Analysis and Calculation

1. Analysis Timeliness of Formula Reporting
change accuracy time reporting :
Change in Reporting Time = $((\text{Time Before} - \text{Time After}) / \text{Time Before}) \times 100\%$
= $((20 - 7) / 20) \times 100\% = 65\%$
Implementation of E-Accounting reduces time reporting finance up to 65%, speed up presentation information finance.
2. Analysis Financial
Data Accuracy Formula subtraction error Recording :
Reduction Error = $((\text{Error Before} - \text{Error After}) / \text{Error Before}) \times 100\%$
= $((30 - 4) / 30) \times 100\% = 86.67\%$
Data accuracy has increased significant with decline error recording by 86.67%.
3. Analysis Efficiency Cost Formula Administration
subtraction cost :
Reduction Cost = $((\text{Cost Before} - \text{Cost After}) / \text{Cost Before}) \times 100\%$
= $((200 - 120) / 200) \times 100\% = 40\%$
Cost administration reduce by 40%, indicating efficiency more operational Good.
4. Current Ratio (Ratio) Liquidity)
Current Ratio = Assets Current / Obligation Smooth
Current Ratio Increase from 1.5 to 2.1 shows Unilever's greater capabilities Good in fulfil obligation term short.
5. Return on Assets (ROA) (Ratio Profitability)
ROA = $(\text{Profit}) \text{ Net} / \text{Total Assets} \times 100\%$
The increase in ROA from 10% to 14% shows effectiveness use asset in produce more profit big.

Discussion of
E-Accounting Implementation at PT Unilever Indonesia Tbk bring change positive in internal control and decision making decision finance.

1. Improvement Internal Control
E-Accounting strengthens internal control with reduce error recording up to 86.67%. System automatic reduce human error and minimize potential Data manipulation. Transparency information finances also increased, allowing more supervision well by management.
2. Efficiency Operational
With decline cost administration by 40% and acceleration reporting finance by 65%, Unilever shows improvement efficiency operational. The previous time used for manual process now allocated For analysis and retrieval decision strategic.
3. Quality Financial Decision Making
The increase in Current Ratio and ROA indicates taking decision more finances Good based on real-time data. Management can respond market changes with fast blessing accurate and up-to-date information.

Studies case This prove that Implementation of E-Accounting at PT Unilever Indonesia Tbk impact positive on internal control and decision making decision finance. With integrated and web - based system technology, company capable serve information accurate and efficient finances. This is support taking decision the right strategy time and data -based.

Suggestion

1. Improvement HR Training : Conducting training routinely so that employees more proficient operating E-Accounting.
2. Evaluation System Periodically : Conduct audits and evaluations periodic For ensure system running optimally.

3. Strengthening Data Security : Ensuring system own protection strong data security For prevent leakage information.
4. Analytical Feature Development : Adding feature analytic more finances complex For support taking decision more data based deep.

With this strategy, PT Unilever Indonesia Tbk can maintain efficiency, accuracy and quality taking superior decision.

CONCLUSION AND RECOMMENDATION

CONCLUSION

Study This show that E-Accounting own role important in increase internal control and taking decision finance in organization. Through method studies library, research This analyze impact implementation of E-Accounting with approach Technology, Organizational, and Environment (TOE) Framework. Discussion results to reveal that E-Accounting increase accuracy recording finance, strengthening internal control, as well as speed up the process taking decision based on real-time data. Study case PT Unilever Indonesia Tbk show that after adopt E-Accounting, company experience improvement efficiency, reduction error recording, as well as improvement profitability and ratio liquidity.

However, there are challenge in implementation, such as limitations HR competency and infrastructure technology. Therefore that, is needed training employee, evaluation periodically, and strengthening data security For maximize benefit system This. With the right strategy, E-Accounting can become solution innovative for organization in increase efficiency and power compete in the digital era.

Suggestion

Based on discussion and conclusion above, there are some suggestions that can made into reference For optimize implementation of E-Accounting in support internal control and decision making decision finance :

1. Improvement HR Competence

Quality The use of E-Accounting is very dependent on the capabilities of human resources in operate and utilize Features system this. Therefore that, companies and institutions recommended For stage training routine and certification related use of E-Accounting.

2. Investment in Infrastructure Technology

For support optimal implementation of E-Accounting is required investment in devices hardware and devices adequate software. The company must ensure that the system used own capacity storage, speed processing , and adequate data security. In addition that, update system in a way periodic is also important For follow development technology and needs dynamic business.

3. Strengthening System Internal Control

E-Accounting can strengthen internal control if supported with clear policies and procedures. Therefore that , company need compile policy integrated internal control with E-Accounting system, such as implementation authorization digital transactions, audit trails, and mechanisms verification automatic. Supervision periodic and evaluation system is also important For ensure that internal control running effective.

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