

## KEY SUCCESS FACTORS THE IMPLEMENTATION OF ACCOUNTING INFORMATION SYSTEMS (CASE STUDY: PT PQR)

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### ABSTRAK

Inovasi dalam SIA mampu mendorong perusahaan dalam meningkatkan kinerja dari sisi pengelolaan keuangan. Sistem Informasi Akuntansi (SIA) dalam bidang keuangan modern digunakan untuk mengelola data transaksi keuangan perusahaan. Penelitian ini mengkaji tentang kunci keberhasilan dalam pemanfaatan SIA di PT PQR. Pada aplikasi *Enterprise Resource Planning* (ERP), SIA menjadi bagian dalam pengelolaan data keuangan perusahaan. PT PQR sebagai perusahaan yang bergerak di bidang telekomunikasi yang mengelola banyak transaksi sangat cocok mengembangkan SIA. Penelitian ini menggunakan pendekatan kualitatif melalui studi pustaka. Data diperoleh melalui pengumpulan, analisis dan menginterpretasikan tentang kunci keberhasilan penerapan SIA di PT PQR. Hasil penelitian menunjukkan bahwa terdapat 7 (tujuh) faktor utama yang paling mempengaruhi keberhasilan SIA. Adapun 7 (tujuh) faktor tersebut antara lain: *budaya organisasi, teknologi informasi, aplikasi informasi akuntansi, partisipasi manajer, pengetahuan akuntansi manajer, pengetahuan teknologi informasi manajer, dan konsultasi dengan para ahli*.

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**Kata kunci:** SIA; Enterprise Resource Planning (ERP); Kunci Sukses

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### ABSTRACT

Innovation in Accounting Information Systems (AIS) is able to encourage companies to improve their performance in terms of financial management. Accounting Information Systems (AIS) in the modern financial sector are used to manage company financial transaction data. This research examines the keys to success in utilizing AIS at PT PQR. On the app Enterprise Resource Planning (ERP), AIS is part of managing company financial data. PT PQR as a company operating in the telecommunications sector that manages many transactions is very suitable to develop AIS. This research uses a qualitative approach through literature study. Data was obtained through collecting, analyzing and interpreting the keys to successful implementation of AIS at PT PQR. The research results show that there are 7 (seven) main factors that most influence the success of AIS. The 7 (seven) factors include: *organizational culture, information technology, application of accounting information, manager participation, manager accounting knowledge, manager information technology knowledge, and consultation with experts*.

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**Keywords:** AIS; Enterprise Resource Planning (ERP); Key to Success

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## INTRODUCTION

Accounting Information Systems (AIS) is one of the most significant innovations in modern financial management used to manage a company's financial and accounting data. AIS is designed to help companies improve data management such as recording, managing, and reporting financial information more efficiently and accurately (Ladewi et al., 2024). In addition, AIS is also needed for planning and decision making in a business context to achieve the company's strategic goals.

The existence of an Accounting Information System (AIS) designed to improve the efficiency and accuracy of financial data management also has a direct impact on the quality of accounting information produced. According to Fitrios (2016), the success of AIS implementation significantly affects the quality of accounting information, which is key in decision making. In line with that, Meiryani et al (2020) argue that AIS is a major factor in improving the quality of accounting information, which in turn supports better financial management and operational control.

Previous research shows the effectiveness of AIS in various industry sectors. Hieu Thanh Nguyen & Anh Huu Nguyen (2020) examined the factors that influence the quality of AIS in Vietnamese companies. The results of the study indicate that the quality of AIS is influenced by manager knowledge, information technology, management participation, and manager accounting knowledge. Similar research was conducted by Al-Delawi & Ramo (2020) who examined the role of AIS on performance management in the Iraqi oil industry. Their findings showed that the use of AIS supported by organizational culture can improve financial control and management while improving company management performance.

In addition, Magboul et al (2024) also investigated the factors influencing the use of AIS in the five largest oil companies in Sudan, as well as its impact on financial and non-financial performance. This study revealed a positive relationship between AIS implementation and company performance, with the finding that management is increasingly aware of the importance of technology. This can be seen from the shift from traditional accounting systems to the use of modern technology. Meanwhile, Fuadah & Setiyawati (2020) emphasized that transparency combined with AIS can improve the quality of financial statements and company performance.

Thus, if a company does not utilize an Accounting Information System (AIS) in running its business operations, the company is at risk of negligence and failure in accounting management. The manual recording process is prone to errors, such as incorrect transaction recording, human error, entering incorrect amounts, or errors in calculating profits and taxes. Inaccurate financial data can result in invalid financial reports, potentially causing management to make inappropriate decisions.

In response to the challenges of accounting and financial management, many companies in Indonesia, both private and state-owned, have utilized Accounting Information Systems (AIS). One of them is PT PQR, a successful and leading telecommunications company in Indonesia. PT PQR has utilized Accounting Information Systems (AIS), through the implementation of *Enterprise Resource Planning* (ERP). This utilization aims to increase the efficiency of production planning and simplify the management of complex databases with more effective software. This system helps management in monitoring and managing company resources to achieve organizational goals.

However, the implementation of AIS at PT PQR still faces challenges, especially in terms of human resource (HR) adaptation, which has the potential to affect work productivity and task implementation. In addition, the implementation of AIS is still in the development and adjustment stage to meet operational needs and improve HR skills (Setyowati & Hwihanus,

2023). Based on the description above, this study aims to analyze the key factors of PT PQR's success as a successful and leading telecommunications company in utilizing the Accounting Information System (AIS). In addition, this study also aims to identify the impact of implementing AIS on improving operational efficiency and overall company performance.

This study is different from previous studies because this study specifically examines the success factors of the implementation of Accounting Information Systems (AIS) through Enterprise Resource Planning (ERP) and identifies its impact on improving operational efficiency and overall company performance at PT PQR, which has utilized AIS since 2002.

## RESEARCH METHODOLOGY

This study uses a qualitative approach through literature study. Literature study is a method of data collection by investigating, observing, reviewing, identifying, and collecting main ideas from various relevant literature (Sugiyono, 2016). In this study, data were obtained from various secondary data sources, such as books, articles, company reports, or other documents relevant to the key to the success of the Accounting Information System (AIS) at PT PQR.

The data analysis technique in this study is descriptive analysis, which is a method for analyzing data by describing the data that has been collected so that conclusions can be drawn (Sugiyono, 2016). This descriptive analysis is applied to describe and explain the factors that support the success of the Accounting Information System (AIS) at PT PQR.

This research was conducted through several systematically designed methodological stages, including:

- 1) Identify the main problems that are the focus of the research.
- 2) Determine relevant research topics.
- 3) Formulate research limitations to maintain the focus and scope of the study.
- 4) Review previous research.
- 5) Selecting an appropriate research approach method.
- 6) Analyze the data that has been collected.
- 7) Compiling research results reports in a structured manner.

This approach ensures that research is focused and produces accurate conclusions.

## RESULT AND DISCUSSION

### Result

PT PQR has implemented an Accounting Information System (AIS) as part of the company's financial data management through the *Enterprise Resource Planning* (ERP) application. The adoption of *Enterprise Resource Planning* (ERP) was carried out to meet the company's needs in adapting to international standards, updating old information systems and meeting various other strategic needs of the company (Pratama Putra et al., 2023; Setyowati & Hwihanus, 2023).

The implementation of Accounting Information System (AIS) in PT PQR facilitates employees in integrating various types of expenses and income needed by the company. This system supports company performance by processing data efficiently, carrying out transactions, and producing useful information for planning, controlling, and business operations. The use of AIS plays an important role in determining the company's strategic direction and measuring its level of success. Overall, AIS provides significant support to all employees in completing various tasks, with the main goal of increasing the company's competitiveness.

To ensure that the utilization of AIS is achieved optimally, the success of AIS implementation at PT PQR needs to be evaluated. The success of AIS implementation at PT PQR is determined based on indicators from the research of Hieu Thanh Nguyen and Anh Huu Nguyen (2020). These indicators include:

1) Organizational culture

At PT PQR, organizational culture is implemented through a well-controlled and precise communication system. This has proven effective in ensuring smooth coordination between departments and the information needed is available promptly. This culture that supports collaboration and openness facilitates optimal use of AIS, thereby accelerating the decision-making process and increasing the company's operational effectiveness (Andriani et al., 2022) .

In addition, a positive work culture at PT PQR that includes values such as honesty, perseverance, creativity, discipline, and the application of science and technology (IPTEK) has a significant effect on improving employee work performance (Wiranda & Tarigan, 2019) . By integrating a collaborative and value-based work culture, PT PQR not only creates a productive work environment but also ensures synergy between technology and human resources, which supports the overall success of the company.

2) Information Technology

The success of the implementation of the Accounting Information System (AIS) at PT PQR is also greatly influenced by the support of reliable information technology. The information technology used in this company is designed to support various operational and managerial functions efficiently. The latest and integrated system allows for fast, accurate, and easily accessible accounting data processing by interested parties, thus helping data-based decision making.

In addition, the implementation of information technology at PT PQR is carried out by considering the specific needs of the company, including strict data security features to protect sensitive company information. Regular training for employees related to information technology is also carried out to ensure that they are able to operate AIS software optimally and utilize its features to the maximum.

The implementation of appropriate technology at PT PQR not only speeds up the accounting process but also reduces the potential for human error, resulting in more reliable and relevant financial reports (Wijaya & Putra, 2023) .

3) Accounting Information Application

The use of AIS through the *Enterprise Resource Planning* (ERP) application at PT PQR has been running optimally, as seen from the systematic recording of transaction flows, from registers to journaling which helps ensure the integrity of accounting data (Sitorus & Rumapea, 2017) . With structured and easily accessible financial reports, PT PQR can set budget priorities according to strategic needs. In addition, AIS produces accurate and reliable data, which is an important source of information for managers in planning, for investors in assessing performance, and for the government in reporting compliance (Pratama Putra et al., 2023) .

4) Manager Participation

Manager support and participation at PT PQR are key factors in optimizing the use of Accounting Information Systems (AIS). Managers play an active role in providing feedback for the development of AIS, ensuring integration between user needs and system features, and identifying relevant strategic information needs (Shiyamurti, 2020) .

This participation also includes monitoring the use of data generated by the AIS and involving them in training to improve their understanding of the system's functions and benefits. With this involvement, managers can encourage more effective AIS implementation across the organization, support decision-making processes, and fulfill their overall corporate governance responsibilities.

5) Managerial Accounting Knowledge

The accounting knowledge possessed by managers at PT PQR is an important factor in the successful implementation of the Accounting Information System (AIS). Understanding of accounting principles, financial statement analysis, and financial data management allows managers to optimally utilize the information generated by the AIS for strategic decision making, improve the efficiency of resource allocation, and ensure compliance with applicable accounting standards.

Financial managers at PT PQR utilize accounting knowledge gained through experience, education, and training to analyze financial statements such as balance sheets, income statements, and other records (Fadilah, 2008) . Continuous training is also provided so that managers remain abreast of developments in accounting technology and science, supporting the reliability and relevance of financial information produced by AIS.

6) Information Technology Knowledge Manager

At PT PQR, the skills and abilities of employees in the field of information technology are unquestionable, considering that they have gone through a strict selection process to join the company. In addition, the company routinely provides training to improve the quality of human resources (HR). This shows that HR at PT PQR not only has adequate competence, but is also expected to be able to master the latest technology, including the implementation of AIS through the *Enterprise Resource Planning* (ERP) application, which is very important in supporting the company's operational efficiency (Pratama Putra et al., 2023) .

7) Consultation with Experts

Consultation with experts is a strategic step taken by PT PQR to support the optimal implementation of the Accounting Information System (AIS). Experts, both from academics, technology consultants, and accounting practitioners, provide guidance in adjusting the design and features of the AIS to the specific needs of the company. Input from these experts helps companies identify weaknesses in existing systems, find the best solutions, and keep up with the latest developments in accounting information technology (Ulfani & Ernawati, 2023) .

In addition, regular consultation with experts ensures that the implementation of AIS in PT PQR is in line with applicable accounting standards and best practices in the industry. This approach not only improves the quality of the system, but also strengthens the company's internal competence through knowledge transfer to the team, so that they are able to manage AIS more effectively. Thus, consultation with experts is an important factor in the success and sustainability of AIS implementation in PT PQR.

By integrating various success indicators, such as organizational culture, information technology, accounting information applications, manager participation, accounting knowledge, information technology knowledge, and consultation with experts, PT PQR has succeeded in implementing an effective AIS in the company. This has a positive impact on the company. Some of the impacts resulting from the implementation of the Accounting Information System (AIS) at PT PQR include (Pontoh et al., 2021) :

- 1) The use of AIS in PT PQR increases operational efficiency through automation of accounting and managerial processes by reducing the number of employees from 3,500 to 2,700 people. The integrated system reduces the need for manual work, speeds up data processing, and increases accuracy. As a result, the company can save time and costs and maximize resources to focus on more strategic tasks.
- 2) Speed up financial audits or company profitability, with faster and more accurate information, allowing for more timely analysis.

- 3) An integrated system facilitates smoother and more efficient data flow, and improves coordination between departments.
- 4) Real-time information, enabling managers to make decisions based on current data, which supports rapid response to market changes or company needs.
- 5) Make the report preparation process easier and faster, with report automation that speeds up the process and reduces manual errors.
- 6) Simplifying internal and external audit processes, as standardized systems and more accessible data speed up and simplify audits.
- 7) Standardization of data and information through uniformity of financial reports, facilitating analysis, and ensuring reports are consistent and in accordance with accounting standards.

With these various impacts, the implementation of AIS in PT PQR shows how integrated information technology can improve efficiency, simplify data management, and support more strategic decision making. This implementation also contributes to improving the company's overall performance.

## Discussion

PT PQR has successfully improved operational efficiency, simplified data management, and supported strategic decision-making through the implementation of an Accounting Information System (AIS) based on *Enterprise Resource Planning* (ERP) applications. The implementation of AIS at PT PQR is influenced by 7 (seven) success factors, namely *a collaborative organizational culture, reliable information technology, integrated accounting information applications, active participation of managers, accounting knowledge of managers, information technology knowledge of managers, and consultation with experts*. By managing financial data efficiently, integrating information between departments, and providing *real-time reporting*, AIS not only improves the company's competitiveness but also contributes to improving overall performance.

The impact of implementing Accounting Information Systems (AIS) at PT PQR is not only seen in improving company performance but also provides significant contributions to new knowledge in the field of information technology and organizational management. The implementation of AIS through the *Enterprise Resource Planning* (ERP) application is concrete evidence of how a company can integrate work culture with modern technology to achieve higher efficiency. PT PQR teaches the importance of values such as creativity, discipline, and mastery of technology in an organizational culture that is oriented towards adaptation in the digital era.

This case study also emphasizes that information technology is not just a tool, but a key pillar in supporting operational efficiency. A real example at PT PQR, where automation through AIS has succeeded in reducing the need for manpower from 3,500 to 2,700 employees, shows how technology can optimize organizational structure without reducing work quality. This is a lesson for other companies on how digital transformation can be implemented effectively for cost and resource savings.

Furthermore, the approach taken by PT PQR in evaluating the success of AIS offers a new holistic perspective. Success is not only measured from the technological aspect, but also involves humans as a key element, such as managerial involvement, and consultation with experts. This multidimensional approach provides relevant insights for other companies looking to adopt similar technologies, as well as being an evaluation model that can be applied across industries. This knowledge strengthens the understanding of the importance of synergy between technology, humans, and work culture to support the strategic success of an organization.

## CONCLUSION

Optimal AIS management in PT PQR, then the company can continue to improve efficiency in company operations to strengthen competitiveness in the increasingly competitive telecommunications industry. The success of AIS implementation in PT PQR is influenced by 7 (seven) success factors, including: *organizational culture, information technology, accounting information applications, manager participation, manager accounting knowledge, manager information technology knowledge, and consultation with experts.*

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