



Impact of Accounting Process Digitalization on the Efficiency of Regional Financial Reporting

Ceci Rampe^{1*)}; Rahmawati Rahmawati²⁾; Antong Amiruddin³⁾

^{1,2,3)}Department of Accounting, Faculty of Economic and Business, Muhammadiyah University of Palopo
Jl. Jendral Sudirman Km. 03, Binturu, South Wara District, Palopo City, South Sulawesi 91922

*Correspondent Author: ceci@gmail.com

How to Cite :

Rampe, C., Rahmawati, R., Amiruddin. A., (2026). Impact of Accounting Process Digitalization on the Efficiency of Regional Financial Reporting. *Bima Journal : Business, Management and Accounting Journal*, 7 (1) 1085-1094. DOI: <https://doi.org/10.37638/bima.7.1.1085-1094>

ARTICLE HISTORY

Received [23 April 2026]

Revised [2 May 2026]

Accepted [30 June 2026]

KEYWORDS

digital record-keeping;
digital reporting;system
integration;efficiency.

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ABSTRACT

Purpose: This study aims to analyze the influence of digital record-keeping, digital reporting, and system integration on the efficiency of financial statements in BPKAD Palopo City. **Methodology:** The method used is quantitative with a survey approach using questionnaires. The data were analyzed using multiple linear regression. **Results:** The results of the study show that digital recording and digital reporting have a positive and significant effect on the efficiency of financial statements. However, system integration did not show a significant impact. **Findings:** The findings recommend digital system optimization as well as training for employees to improve the efficiency of regional financial reporting. **Novelty & Originality:** The novelty of this study lies in its focus on the simultaneous examination of digital recording, reporting, and system integration in a local government financial agency in Palopo City, a context rarely explored in prior research. Its originality emerges from the empirical testing of these variables within the public sector accounting environment. **Conclusions:** The implications of this study show that the success of accounting digitization is highly dependent on the readiness of the infrastructure and the competence of the human resources that operate the digital system. **Type of Paper:** This paper is an empirical research paper.

INTRODUCTION

Digital transformation in accounting has brought significant changes to financial recording and reporting systems in the local government sector. Digitizing accounting processes enables more efficient financial data management, reduces the risk of human error, and accelerates the preparation of local financial reports.(Putra et al., 2024)With automation in transaction recording and data processing, accounting digitization can help local governments improve the effectiveness and accuracy of financial reporting.(Nugroho et al., 2024)The implementation of the Regional Financial Accounting System (SAKD) is an important aspect for regional governments in their efforts to realize accountability in comprehensive financial reporting.(Rahmawati et al., 2024).

Accounting records play a crucial role in financial management for local governments. Cash flow serves as a control mechanism to prevent potential budget deficits, so every transaction related to regional revenue and expenditure must be recorded systematically and orderly. While manual transaction data management is not considered a barrier, manual recording methods tend to slow down the data input process.(Wijaya Tan et al., 2024)Therefore, local governments need to improve

their financial recording systems to be more accurate and efficient by leveraging technological advances in budget management.

The process of converting a summary of financial transactions into a digital file that can be accessed over a specific period is called digital reporting. Local governments and other businesses have used digital financial reporting to speed up the preparation process. Additionally, companies can improve the efficiency of the financial reporting process by implementing an integrated accounting information system, which allows fast and unified access to the data and information they need.(Kosasih et al., 2020)This allows local governments to respond to changes in financial reporting more quickly.(Tambunan et al., 2023).

Efficiency in regional financial reporting is one of the primary benefits of digital accounting. Digital accounting systems can reduce administrative burdens by automating previously manual accounting processes.(Gala & Aryati, 2024). In addition, the implementation of technologies such as cloud accounting has been proven to accelerate access to real-time financial data, thereby accelerating decision-making in regional financial management.(Hamdani & Putri, 2024).

In previous research conducted byNugroho et al. (2024)Digital accounting has also been found to reduce the time required to prepare financial reports and improve the accuracy of local government financial data calculations. Furthermore, the adoption of technologies such as big data, AI, and blockchain in central government financial reporting can reduce the risk of errors and accelerate decision-making.(Supriyanto, 2024)Digital technology is capable of integrating financial data between units, thus simplifying the process of reconciling financial reports and reducing the risk of errors in recording.(Sumantri et al., 2023).

However, the implementation of digitalization in local government accounting is not without its challenges. Some of the most common obstacles include a lack of digital literacy among government officials and limited technological infrastructure to support digital-based accounting systems.(Cherni & Ben Amar, 2024). In addition, not all regions have uniform regulations and policies in implementing digital systems, thus potentially causing inconsistencies in financial reporting.(Petchenko et al., 2023).

To overcome these challenges, local governments need to invest in developing accounting technology and improving the competence of human resources in using digital systems.(Huda & Sri Pudjiarti, 2024). With the right strategy, accounting digitalization can be a solution to increase the efficiency of regional financial reporting and accelerate data-driven decision-making.(Gala & Aryati, 2024).

Therefore, this study aims to analyze the impact of digitalization of accounting processes on the efficiency of regional financial reporting. The research focuses on digital accounting processes, namely digital recording, digital reporting, and system integration. This research is expected to provide recommendations for regional governments in improving the efficiency of financial reporting.(Sumantri et al., 2023).

METHOD

Analysis Method

This study is a quantitative research using a survey method through questionnaires to explore the relationship between digital record-keeping, digital reporting and system integration on the efficiency of financial statements. Data was obtained by distributing questionnaires to respondents who met the criteria through a printed questionnaire. The questionnaire assessment used the Likert scale method, which is 1-5 (1=strongly disagree – 5=strongly agree).

Population and Sample

The population in this study is employees of the Palopo City Regional Financial and Asset Management Agency (BPKAD) Office who are directly involved in the digitization of recording, reporting, and integration of accounting systems as many as 35 employees. The sampling technique

in this study uses the purposive sampling technique. The criteria used are employees who are involved in regional financial reporting and recording and have experience in the use of digital accounting systems. Employees who meet the criteria are 30 people.

Data Quality Test

Data quality tests are carried out to ensure that the data used is suitable for further analysis. Data quality tests include: Validity and reliability tests.

Classic Assumption Test

The classical assumption test is a test to ensure that the regression model used does not violate the basic assumptions of statistics. Classical assumption tests include: Normality, multicollinearity and heteroscedasticity tests.

Table 1. Variable Operations

Number	Variabel	Indicator	Scale
1.	Digital Recording (X1)	1. Data Accuracy 2. Ease of Access 3. Data Security	Likert
2.	Digital Reporting (X2)	1. Completeness of Information 2. Drafting Speed 3. Data Transparency	Likert
3.	System Integration (X3)	1. Data Integration 2. Ease of Interoperability 3. Process Efficiency	Likert
4.	Financial Statement Efficiency (Y)	1. Reduced Process Time 2. Optimal Use of Resources 3. Accuracy of Financial Statements	Likert

Source: Processed Data, 2024

Based on these indicators, questions are developed. Details of the operationalization of variables are presented in Table 1. The collected data were analyzed using multiple linear regression analysis based on the following mathematical equations: $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$. With Y is the efficiency of the financial statements, X_1 is the digital record-keeping X_2 is the digital reporting X_3 is the system integration, α is the constant coefficient, $\beta_1 \beta_2 \beta_3$ is the regression coefficient, and e is the error.

RESULTS AND DISCUSSION

RESULTS

Result

Table 2. Questionnaire Returns

Item Questionnaire	Sample
Distributed Questionnaire	35
Back Quiz	35
Invalid questionnaire	5
Complete questionnaire	30

Source: data processed SPSS, 2024

In the table above, 35 questionnaires were distributed to respondents at BPKAD Palopo City and there were 5 invalid questionnaires. Thus, the questionnaires used for research needs are only 30 questionnaires.

Validity Test

Table 3. Validity Test Results

Research Variables	N Item	rhitung	rtable	Results
Digital Record Keeping	X1.1	0.621	0.3610	Valid
	X1.2	0.749	0.3610	
	X1.3	0.809	0.3610	
	X1.4	0.726	0.3610	
	X1.5	0.593	0.3610	
	X1.6	0.551	0.3610	
	X1.7	0.737	0.3610	
	X1.8	0.586	0.3610	
	X1.9	0.692	0.3610	
	X1.10	0.674	0.3610	
Digital Reporting	X2.1	0.756	0.3610	Valid
	X2.2	0.577	0.3610	
	X2.3	0.800	0.3610	
	X2.4	0.663	0.3610	
	X2.5	0.762	0.3610	
	X2.6	0.625	0.3610	
	X2.7	0.766	0.3610	
	X2.8	0.577	0.3610	
	X2.9	0.739	0.3610	
	X2.10	0.735	0.3610	
System Integration	X3.1	0.799	0.3610	Valid
	X3.2	0.695	0.3610	
	X3.3	0.618	0.3610	
	X3.4	0.692	0.3610	
	X3.5	0.762	0.3610	
	X3.6	0.671	0.3610	
	X3.7	0.634	0.3610	
	X3.8	0.675	0.3610	
	X3.9	0.731	0.3610	
	X3.10	0.806	0.3610	
Financial Report Efficiency	Y.1	0.653	0.3610	Valid
	Y.2	0.598	0.3610	
	Y.3	0.663	0.3610	
	Y.4	0.615	0.3610	
	Y.5	0.722	0.3610	
	Y.6	0.604	0.3610	
	Y.7	0.711	0.3610	
	Y.8	0.728	0.3610	

Source: Data processed by SPSS, 2024

Reability Test

Table 4. Reliability Test Results

Research Variables	N Item	Cronbach's Alpha Value	Comparative Value	Results
Digital Recording	10	.868	0.60	Reliable
Digital Reporting	10	.873	0.60	Reliable
System Integration	10	.884	0.60	Reliable
Financial Report Efficiency	8	.805	0.60	Reliable

Source: Data processed by SPSS, 2024

Classical Assumption Test

Table 5. Results of the Classical Assumption Test

Statistical Test	Method	Test Results	Decision Criteria	Conclusion
Normality	Shapiro-Wilk	P-Value for X1=0.284, X2=0.284, X3=0.063.	$P > 0.05$ (Normal)	The test results show that all P-values (P-Value) > 0.05 . Therefore, the data is normally distributed.
Multicollinearity	VIF & Tolerance	The VIF value for X1=1.792, X2=1.733, X3=1.721. While the Tolerance value for X1=0.558, X2=0.577, X3=0.581.	$VIF < 10$ & $Tolerance > 0.1$ (No Multicollinearity)	The test results show that all variables have VIF values less than 10 and Tolerance values greater than 0.1, thus preventing multicollinearity.
Heteroscedasticity	Glacier Test	P-Value for X1=0.976, X2=0.256, X3=0.499	$P > 0.05$ (No Heteroscedasticity)	The test results show that all variables have a p-value greater than 0.05. Therefore, the data is free from heteroscedasticity.

Source: Data processed by SPSS, 2024

Multiple Regression Test

Table 6. Multiple Regression Test Results

Variables	Regression Coefficient (B)	t-count	Sig. (p-value)	Information
Digital Record Keeping	0.479	6,031	.000	Significant
Digital Reporting	0.286	3,551	.001	Significant
System Integration	-0.018	-.249	.806	Not Significant
R-Squared 0.831				
Adjusted R-squared 0.812				
F-Value 42.306				
P-Value (F Test) 0.000				

Source: Data processed by SPSS, 2024

DISCUSSION

Impact of Digital Recording on the Efficiency of Regional Financial Reports

The study's results show that digital record-keeping contributes positively to the efficiency of regional financial reporting. The use of technology accelerates report preparation, minimizes input errors, and improves data accuracy. This finding is consistent with Umami & Nurani (2024) and Virdiana & Sholihah (2024), who emphasized the benefits of digital record-keeping in simplifying documentation processes and accelerating data access. Conversely, Cherni & Ben Amar (2024) found different results, as digitalization has not been effective in some institutions due to low digital literacy and limited infrastructure.

This difference is due to the level of institutional readiness. The Palopo City Regional Revenue and Expenditure Management Agency (BPKAD), for example, has established training and a stable system, unlike the developing country context studied by Cherni. Theoretically, this finding reinforces Agency Theory, as digitalization increases accountability through automated recording and auditability. Consequently, local governments need to continue promoting the use of digital record-keeping through training and system updates for continued efficiency.

The research results show that the implementation of a digital recording system has positively contributed to the efficiency of regional financial reporting. Through digitization, the process of recording financial transactions has become faster, more accurate, and easier to trace. Prior to the digital system, some reporting processes were still carried out manually, making them prone to delays, input errors, and data duplication. However, with digital recording, employees can access financial data in real time and make corrections if discrepancies are found, thereby accelerating the financial report consolidation process.

Furthermore, digital systems also simplify the archiving and tracking of historical data. Regional financial reports, which previously required lengthy recapitulation, can now be generated automatically through the system. This not only improves time efficiency but also reduces excessive use of human resources in the administrative phase. This finding aligns with the operational efficiency theory, which states that the use of information technology in public accounting can minimize time, costs, and the risk of human error in preparing financial reports.

The implementation of a digital recording system also strengthens internal control and transparency in regional financial reporting. Through a digital system, every transaction is automatically recorded with a clear audit trail, facilitating tracking and auditing by internal and external parties, such as auditors and regional inspectorates. This minimizes the potential for data manipulation or budget misuse because every financial activity is systematically recorded and can be verified at any time. This demonstrates that digitalization serves not only as an administrative tool but also as an effective oversight mechanism to support accountable and transparent governance.

Furthermore, the success of digitalizing regional financial records also reflects the organization's readiness to adapt to technological changes, which aligns with the principles of organizational learning. The Palopo City Regional Revenue and Expenditure Management Agency (BPKAD), for example, demonstrated that the successful implementation of a digital system depends not only on the software used but also on the commitment of the human resources involved. Regular training, system evaluation, and digital competency development are crucial factors in maintaining the sustainability and efficiency of financial reporting. By continuously improving the integration between technology and staff capacity, local governments can create an adaptive, transparent reporting ecosystem that supports faster and more accurate data-driven decision-making.

Impact of Digital Reporting on the Efficiency of Regional Financial Reports

Digital reporting has also been shown to improve efficiency by speeding up the reporting process, increasing transparency, and facilitating information access for stakeholders. This research aligns with that of Fitari & Hartati (2022) and Tambunan et al. (2023), which highlight the benefits of digital reporting in accelerating workflows and increasing accountability through a real-time, standardized system.

However, Petchenko et al. (2023) showed that digital reporting is not always effective, especially in institutions with varying reporting standards and a lack of technical training. In the Palopo City Regional Financial and Asset Management Agency (BPKAD), the reporting system is integrated and routinely used, distinguishing it from areas with inadequate infrastructure. Conceptually, these results support the Diffusion of Innovation Theory, particularly in terms of perceived benefits and organizational readiness. Therefore, the sustainability of digital reporting

needs to be maintained through system interoperability, increased digital literacy, and regular system updates to promote long-term efficiency.

Furthermore, the successful implementation of digital reporting at the Palopo City Regional Financial and Asset Management Agency (BPKAD) is also inseparable from management support and an organizational culture that adapts to technological developments. Leadership plays a crucial role in driving innovation, particularly through the provision of facilities, training, and internal policies that support the consistent use of digital systems. Furthermore, interoperability between regional financial systems enables rapid and accurate data exchange, ultimately strengthening oversight and public accountability.

However, the efficiency of digital reporting depends not only on the technological infrastructure but also on the quality of the human resources managing it. Without an adequate understanding of system features, the digitalization process has the potential to create new obstacles, such as data input errors or validation delays. Therefore, the continuity of digital reporting needs to be maintained through system interoperability, increased digital literacy, and regular system updates. This approach is expected to not only drive long-term efficiency but also ensure that digital transformation truly adds value to transparency, accountability, and good governance.

Furthermore, digital reporting also positively impacts the quality of decision-making at the managerial level. With the availability of real-time, integrated financial data, regional leaders can conduct faster and more accurate analyses of financial conditions and budget performance. The information generated by the digital reporting system is not only descriptive but can also be used for data-driven forecasting and program evaluation. This directly contributes to increasing the effectiveness of regional budget planning and oversight. Thus, digital reporting serves not only as an administrative tool but also as a strategic instrument in realizing evidence-based governance.

Furthermore, the sustainability of digital reporting also needs to be accompanied by policies to strengthen data security and protect regional financial information. As reliance on digital systems increases, the risk of data leaks, cyberattacks, and technical errors also increases. Therefore, regional governments need to build multi-layered security, implement data encryption, and conduct regular technology audits to ensure the integrity and reliability of reported financial data. With these steps, digital reporting can develop into a system that is not only efficient and transparent, but also secure and sustainable. This can also strengthen public trust in regional financial management and emphasize the government's commitment to minimizing the risk of data misuse in the digital era.

Impact of System Integration on the Efficiency of Regional Financial Reports

In contrast to the two previous findings, system integration did not significantly impact financial reporting efficiency. This contradicts Nasrun et al. (2012), Hendra & Pradana (2023), and Sari (2024), who stated that integrated systems can improve efficiency by reducing data duplication and errors between units.

This lack of impact is likely due to the suboptimal utilization of the integrated system at the Palopo City BPKAD, including technical constraints, a lack of advanced training, and weak coordination between work units. Although the system has been implemented, its effectiveness is hampered by technical and institutional barriers. Within the DOI theoretical framework, perceptions of the system's benefits and ease of use have not yet been fully established among users. To address this, a comprehensive evaluation, human resource capacity building, and the development of integrated standard operating procedures (SOPs) are needed so that system integration can truly contribute to reporting efficiency.

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This lack of impact is likely due to several factors related to the state of the integration system at the Palopo City BPKAD, including technical constraints, training dependency, infrastructure, and weak coordination between work units. Although the system has been implemented, its effectiveness is hampered by technical and institutional barriers. Within the DOI theoretical framework, low integration effectiveness can also arise when there is not yet full alignment among users. To address this, a comprehensive evaluation, human resource capacity building, and the development of integrated standard operating procedures (SOPs) are needed so that system integration can truly contribute to reporting efficiency.

In addition to technical and coordination factors, the low impact of system integration on financial reporting efficiency can also be attributed to the technology adoption stage, which is still in the transition phase. Many public agencies, including the Palopo City Regional Financial and Asset Management Agency (BPKAD), are still in the process of adjusting between legacy systems and the new integrated system. This situation often results in duplication of processes, with employees still using manual modes as a precaution or due to a lack of full confidence in the reliability of the digital system. As a result, the potential efficiency expected from system integration has not been fully achieved. This phenomenon also shows that digitalization is not only a technological issue, but also a change in behavior and work culture within the bureaucracy.

Furthermore, weak coordination between work units is also a major obstacle to effective system integration. Each unit tends to have different work mechanisms, data formats, and reporting schedules, thus suboptimal data synchronization. The absence of clear data governance can lead to inconsistencies in information and overlapping tasks between departments. Yet, in the context of regional government, data integration between agencies is crucial for creating comprehensive and accurate financial reports. Therefore, a coordinating policy from regional leaders is needed to ensure that all work units understand their roles within the integrated system and share a commitment to supporting efficient financial reporting.

In addition to coordination, human resources also play a crucial role. A lack of advanced training prevents some employees from utilizing advanced features within the integration system, such as automated reconciliation, data validation, and cross-department reporting. This results in the system being used only for basic functions, without being optimized for analyzing, predicting, or integrating information across sectors. Improving human resource capacity through ongoing training, on-the-job training, and technical assistance is essential to ensure employees are more adaptable to system technology and are also able to develop innovations, ensuring employees are not just users.

Thus, the benefits of system integration on the efficiency of financial reporting – especially strengthening the efficiency and accuracy of regional financial reports – can be felt more clearly in supporting more transparent and accountable regional development.

The next challenge is consistency through the existence of standard operating procedures (SOPs). Each unit tends to interpret system usage differently, resulting in variance in data input and report validation processes. Clear SOPs are crucial for ensuring uniform procedures, clarity of responsibilities, and effective internal control mechanisms. Therefore, developing and implementing integrated SOPs is a strategic step to ensure the established system operates uniformly, efficiently, and accountably across all levels of the organization.

Finally, within the context of the Diffusion of Innovation (DOI) theory, the weak influence of system integration can also be explained through the dimensions of perceived usefulness and ease of use. If users have not yet experienced tangible benefits or still experience difficulties in operating the system, the innovation adoption process will be low. Therefore, efforts to improve reporting efficiency must not only focus on technological improvements, but also on fostering positive perceptions of the system's benefits through effective internal communication, user feedback systems, and providing incentives for units that successfully utilize the system optimally. By combining a technological approach, human resource capacity building, and appropriate managerial strategies, system integration at the Palopo City Regional Financial Management Agency (BPKAD)

has the potential to become an important foundation for strengthening the efficiency, transparency, and accountability of regional financial reporting in the future.

CONCLUSION

This research is important for the influence of digital technology on the efficiency of regional financial reports at BPKAD Palopo City. Based on the results of multiple linear regression analysis, it was found that digital recording and digital reporting have a positive and significant effect on the efficiency of financial statements. In contrast, system integration did not show significant influence.

The implications of these findings show that the success of digitizing accounting processes in supporting financial reporting efficiency is highly dependent on the readiness of digital infrastructure and the competence of human resources in operating the system. Targeted digitalization can speed up the reporting process, increase transparency, and reduce administrative burden.

Therefore, it is recommended that the Palopo City BPKAD continue to optimize the use of digital recording and reporting technology through routine training and system updates. In addition, a thorough evaluation of the implementation of system integration is needed, so that existing technical and institutional constraints can be overcome and efficiency benefits can be achieved comprehensively.

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