ABSTRACT

OPTIMIZATION OF FINANCIAL REPORTS TO IMPROVE EFFICIENCY AND ACCURACY THROUGH ACCOUNTING APPLICATIONS

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The unavailability of accurate financial reports hinders Micro, Small, and Medium Enterprises (MSMEs) in calculating profits and in obtaining funding from financial institutions, which often require financial statements to assess creditworthiness. In this context, the adoption of technology through accounting applications offers a potential solution. One such application is SIAPIK, designed to assist MSMEs in recording financial transactions more efficiently and accurately. This study focuses on optimizing financial reporting in Micro, Small, and Medium Enterprises (MSMEs) to enhance efficiency and accuracy through the SIAPIK accounting application. The objective of this study is to evaluate the effectiveness of accounting applications as a tool to optimize the preparation of financial reports in MSMEs, with a focus on improving efficiency and accuracy. The study was conducted at Unggul Taman*, a business engaged in garden decoration and decorative pot production in Makassar City. Previously, financial records were maintained manually, resulting in various challenges such as recording inaccuracies, reporting difficulties, and delays in decision-making processes.*

The study employed a qualitative approach with quantitative data collection through interviews, observations, and documentation.

The results include the preparation of financial position statements, income statements and retained earnings, cash flow statements, and notes to financial statements. The results also demonstrate that the implementation of the SIAPIK application has significantly improved time efficiency, reduced recording errors, and provided more structured financial reports in accordance with the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK UMKM). *Efficiency and accuracy were measured using the Delone and McLean model.*

Keywords: Financial Reports, Efficiency, Accuracy, SIAPIK, MSMEs.

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