

# Enhancing Financial Reporting Accuracy through Zahir Accounting Software Implementation: A Case Study of PT Kuat

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This study aims to analyze the implementation of Zahir Accounting Version 6 in improving financial reporting accuracy and financial management effectiveness at PT Kuat, an Event Organizer and MICE company in Jakarta. The company previously utilized a manual accounting system that frequently caused recording errors, delays in financial reporting, difficulties in transaction monitoring, and inadequate financial data storage. This research employed a qualitative approach using a case study method. Data collection techniques included observation, interviews, and documentation involving financial transaction records and company financial statements. The implementation process consisted of software installation, company database setup, opening balance input, transaction recording, and automated financial statement generation. The findings indicate that Zahir Accounting significantly improved transaction recording efficiency, reduced human error, accelerated financial reporting processes, and strengthened financial data security through computerized data storage systems. Furthermore, the software contributed to improving the accuracy and reliability of financial information used for managerial decision-making. Therefore, the implementation of computerized accounting systems supports digital financial transformation within service-based companies.

**Keywords:** Accounting Information System, Financial Reporting Accuracy, Zahir Accounting, Computerized Accounting, Financial Management

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## 1. Introduction

The rapid development of information technology has significantly transformed business operations, particularly in the field of financial management and accounting information systems. In the current digital era, companies are required to adapt to technological advancements in order to maintain competitiveness, improve operational efficiency, and support managerial decision-making processes. The utilization of computerized accounting systems has become an important strategy for organizations to enhance the accuracy, effectiveness, and reliability of financial reporting (Romney & Steinbart, 2018). Financial information generated through integrated accounting systems is considered more relevant, timely, and reliable compared to manual recording systems.

Financial reporting plays a vital role in supporting organizational sustainability because it provides essential information regarding the financial condition and performance of a company. Accurate financial reports assist management in planning, controlling, evaluating, and making strategic decisions related to business operations (Kieso et al., 2020). However, many small and medium-sized enterprises still rely on manual accounting systems, which frequently lead to recording errors, delays in report preparation, weak internal control, and difficulties in maintaining financial data archives (Wahyuni et al., 2021). These limitations reduce the quality of financial information and may negatively affect organizational performance.

The implementation of accounting software has emerged as an effective solution to overcome problems associated with manual financial recording systems. Accounting software enables companies to automate

transaction recording, ledger posting, report generation, and data storage processes efficiently and accurately (Gelinas et al., 2017). Through computerized accounting systems, companies can minimize human error, accelerate report preparation, and improve the overall quality of accounting information. In addition, digital accounting systems support transparency and accountability in financial management practices.

One of the accounting software applications widely used in Indonesia is Zahir Accounting. Zahir Accounting is designed to assist businesses in managing financial transactions and generating financial reports automatically based on Indonesian accounting standards (PT Zahir Internasional, 2021). The software provides various features, including sales recording, purchase transactions, cash and bank management, accounts receivable, accounts payable, inventory management, and automated financial reporting. Previous studies have indicated that the implementation of Zahir Accounting contributes positively to improving efficiency and reducing financial recording errors in business organizations (Hermaliani & Narulyta, 2018; Saryoko et al., 2018).

Despite the increasing adoption of accounting software, several companies, particularly those operating in service industries, continue to face challenges in implementing computerized accounting systems effectively. One of these companies is PT Kuat, an Event Organizer and MICE (Meeting, Incentive, Convention, and Exhibition) company located in Jakarta. Based on preliminary observations and interviews conducted with the company's financial staff, PT Kuat still utilized a manual financial recording system, resulting in frequent transaction recording errors, inefficient financial reporting processes, difficulties in monitoring receivables and payables, and inadequate financial data backup systems. These issues hindered the company's ability to generate accurate and timely financial information for managerial purposes.

The increasing complexity of financial transactions in the event organizer industry requires a more integrated and reliable accounting information system. Companies operating in this sector typically manage multiple projects, advance payments, operational expenditures, and vendor transactions simultaneously. Consequently, the use of manual accounting systems becomes increasingly inefficient and vulnerable to errors. Implementing accounting software such as Zahir Accounting is expected to improve transaction recording processes, strengthen financial control mechanisms, and enhance financial reporting accuracy.

Several previous studies have discussed the implementation of accounting software in small and medium-sized enterprises; however, most studies focused on trading or manufacturing companies and rarely examined service-based companies, particularly in the Event Organizer and MICE industry (Azis et al., 2020; Safirah & Masripah, 2018). In addition, previous research generally emphasized software application procedures rather than analyzing the contribution of accounting software implementation to improving financial reporting accuracy and organizational financial management effectiveness. Therefore, this study attempts to fill the existing research gap by examining the implementation of Zahir Accounting software in an event organizer company context.

This study aims to analyze the implementation of Zahir Accounting software at PT Kuat and evaluate its role in improving financial reporting accuracy and financial management effectiveness. The study is expected to contribute both theoretically and practically. Theoretically, this research enriches the literature on accounting information systems and digital accounting transformation. Practically, the findings are expected to provide insights for companies, particularly small and medium-sized enterprises in the service sector, regarding the importance of implementing computerized accounting systems to support efficient and accurate financial management.

## 2. Literature Review and Problem Statement

### Accounting Information System

An Accounting Information System (AIS) is an integrated system used to collect, record, store, and process financial and accounting data to support organizational decision-making processes. AIS plays an essential role in generating accurate, timely, and reliable financial information that can be used by management, investors, and other stakeholders (Romney & Steinbart, 2018). The implementation of accounting information systems has become increasingly important in the digital business environment because organizations require fast and efficient financial reporting mechanisms to maintain competitiveness and operational effectiveness.

According to Gelinis et al. (2017), accounting information systems support organizations in improving operational efficiency, strengthening internal control, and reducing the possibility of errors in financial transaction processing. Computerized accounting systems allow companies to automate financial recording activities, including transaction input, ledger posting, financial statement preparation, and data storage. Consequently, the use of AIS contributes significantly to improving the quality of financial reporting and managerial control within organizations.

The implementation of AIS is also closely associated with digital transformation in business organizations. Modern accounting systems no longer function solely as transaction recording tools but also serve as strategic instruments for organizational planning, performance evaluation, and business decision-making (Laudon & Laudon, 2021). Therefore, companies are encouraged to adopt computerized accounting systems to enhance financial transparency and organizational accountability.

### Accounting Software

Accounting software refers to computer-based applications designed to assist organizations in recording, processing, and reporting financial transactions automatically in accordance with accounting standards. Accounting software simplifies financial management processes and minimizes manual calculation errors that frequently occur in conventional accounting systems (Kieso et al., 2020). Through automated systems, companies can improve the speed, accuracy, and efficiency of financial reporting activities.

The use of accounting software has become increasingly widespread among small and medium-sized enterprises due to the growing demand for effective financial management systems. Previous studies have demonstrated that accounting software implementation positively affects financial administration quality, internal control systems, and organizational productivity (Wahyuni et al., 2021). Furthermore, computerized accounting systems enable companies to store financial data more securely and facilitate quick access to transaction records and financial reports.

Several accounting software applications are commonly used by companies, including SAP Business One, Accurate, Oracle NetSuite, Xero, and Zahir Accounting. Among these applications, Zahir Accounting is widely utilized in Indonesia because of its user-friendly interface, Indonesian language support, affordability, and compatibility with Indonesian accounting standards (PT Zahir Internasional, 2021).

### Zahir Accounting Software

Zahir Accounting is an accounting software application developed to support computerized financial management processes within organizations. The software is designed to automate transaction recording, financial data processing, and financial report generation efficiently and accurately. According to PT Zahir Internasional (2021), Zahir Accounting enables users to generate journals, ledgers, balance sheets, income statements, and cash flow statements automatically based on transaction data entered into the system.

The software contains various modules, including sales, purchases, cash and bank management, inventory management, accounts receivable, accounts payable, taxation, and financial reporting. These features enable organizations to manage financial transactions systematically and reduce the risk of recording inaccuracies. Hermaliani and Narulyta (2018) explained that Zahir Accounting contributes to improving financial management effectiveness and minimizing human error in accounting activities.

Previous studies also revealed that the implementation of Zahir Accounting positively influences financial administration efficiency and reporting quality in small and medium-sized enterprises (Safirah & Masripah, 2018; Saryoko et al., 2018). However, most previous studies focused on trading and manufacturing companies, while limited research has examined the implementation of Zahir Accounting in service-based industries, particularly in the Event Organizer and MICE sector.

### **Financial Reporting Accuracy**

Financial reporting accuracy refers to the degree to which financial reports reflect the actual financial condition and operational activities of an organization. Accurate financial reporting is essential because it supports managerial decision-making, organizational transparency, and accountability (Kieso et al., 2020). Inaccurate financial reports may lead to inappropriate business decisions, financial losses, and reduced stakeholder trust.

Computerized accounting systems contribute significantly to improving financial reporting accuracy because financial data processing is conducted automatically and systematically. Automated accounting systems reduce the likelihood of calculation errors, duplicate transactions, missing records, and inconsistencies in financial statements (Gelinias et al., 2017). Consequently, the implementation of accounting software is considered an effective strategy to improve financial information quality within organizations.

### **Problem Statement**

The rapid advancement of digital technology has encouraged organizations to implement computerized accounting systems to improve financial management efficiency and reporting accuracy. However, many companies, particularly small and medium-sized enterprises operating in service industries, still rely on manual accounting systems that are vulnerable to recording errors, delays in financial reporting, and inadequate financial data management.

PT Kuat, an Event Organizer and MICE company located in Jakarta, experienced several financial management problems due to the continued use of manual accounting systems. The company faced difficulties in recording financial transactions, monitoring receivables and payables, preparing financial reports, and maintaining financial data archives. In addition, the absence of an integrated financial information system increased the risk of human error and reduced the effectiveness of financial management processes.

Previous studies concerning accounting software implementation primarily focused on trading and manufacturing companies and generally emphasized operational procedures rather than evaluating the role of accounting software in improving financial reporting accuracy and financial management effectiveness. Limited studies have specifically examined the implementation of Zahir Accounting within service-based organizations such as Event Organizer companies.

Based on these conditions, this study seeks to analyze the implementation of Zahir Accounting software at PT Kuat and examine its contribution to improving financial reporting accuracy and organizational financial management effectiveness. The study is expected to provide practical insights for organizations seeking to

implement computerized accounting systems and contribute to the development of accounting information system literature in service industry contexts.

### 3. Method

This study employed a qualitative research approach using a case study method to analyze the implementation of Zahir Accounting software at PT Kuat. The qualitative approach was selected because the study aimed to obtain an in-depth understanding of the financial recording system, the problems encountered in manual accounting practices, and the effectiveness of computerized accounting software implementation in improving financial reporting accuracy. According to Creswell (2018), qualitative research is appropriate for exploring phenomena in their natural settings and understanding processes, experiences, and organizational practices comprehensively.

The case study method was utilized because the research focused specifically on the implementation of Zahir Accounting Version 6 within a single organization, namely PT Kuat, an Event Organizer and MICE company located in Jakarta. Case study research enables researchers to investigate a phenomenon intensively within its real-life context and generate detailed findings regarding organizational practices and system implementation processes (Yin, 2018). Through this approach, the study examined the stages of software implementation, transaction processing, and financial reporting activities conducted by the company.

The research was conducted at PT Kuat during the 2025 accounting period. The object of the study was the company's accounting information system, particularly the implementation of Zahir Accounting software in recording financial transactions and preparing financial statements. The study focused on evaluating how the software contributed to improving effectiveness, efficiency, and financial reporting accuracy compared to the previous manual recording system.

Data used in this study consisted of both primary and secondary data. Primary data were obtained directly through interviews and observations involving the company owner and financial staff responsible for transaction recording and financial reporting activities. The interviews aimed to identify problems associated with the manual accounting system and to understand the implementation process of Zahir Accounting software within the organization. Observation activities were conducted to examine directly how financial transactions were recorded, processed, and transformed into financial reports using the software system.

Secondary data consisted of company financial documents and accounting records related to the implementation process. These documents included opening account balances, accounts receivable data, accounts payable data, general journals, ledgers, trial balances, adjustment entries, transaction records, and financial statements for the 2025 accounting period. In addition, documentation related to software implementation procedures and accounting system configurations was also analyzed to support the research findings.

Data collection techniques employed in this study included observation, interviews, and documentation. Observation was conducted to identify the workflow of financial transaction recording and the utilization of Zahir Accounting software in daily accounting activities. Interviews were conducted in a semi-structured manner to obtain detailed explanations regarding accounting procedures, implementation challenges, and the perceived benefits of the software system. Documentation techniques were used to analyze financial reports, transaction evidence, and accounting records produced before and after software implementation. The implementation process of Zahir Accounting Version 6 in this study involved several stages. These stages included software installation, initial company database setup, chart of accounts configuration,

opening balance input, transaction recording, financial data processing, and financial statement generation. The resulting financial reports included income statements, balance sheets, cash flow statements, general journals, and ledgers. The study also evaluated how the software automated accounting processes and minimized financial recording errors.

Data analysis was conducted using descriptive qualitative analysis techniques. According to Miles et al. (2014), qualitative data analysis consists of data reduction, data presentation, and conclusion drawing. In this study, collected data were organized, categorized, and interpreted systematically to identify patterns related to accounting software implementation and financial reporting improvements. The findings were then compared with previous studies and relevant accounting information system theories to strengthen the interpretation of the research results.

To ensure data validity and reliability, this study applied data triangulation techniques by comparing information obtained from interviews, observations, and company documentation. Triangulation was used to enhance the credibility of the findings and minimize subjectivity during the research process. Through this approach, the study aimed to provide comprehensive and reliable insights regarding the implementation of Zahir Accounting software in improving financial reporting accuracy at PT Kuat.

## **4. Results and Discussion**

### **Company Profile**

PT Kuat is a company operating in the Event Organizer and MICE (Meeting, Incentive, Convention, and Exhibition) industry located in Jakarta, Indonesia. The company provides services related to event management, advertising, conferences, exhibitions, and promotional activities. As the company's business activities continued to expand, the volume and complexity of financial transactions also increased significantly. This condition required the company to improve its accounting information system in order to support more effective and accurate financial management processes.

Prior to the implementation of Zahir Accounting Version 6, PT Kuat still utilized a manual accounting system for recording transactions and preparing financial statements. Financial recording activities were conducted conventionally using manual documents and spreadsheet applications. This condition caused several operational problems, including recording inaccuracies, delays in financial reporting, difficulties in monitoring receivables and payables, and inadequate financial data storage systems. These problems affected the quality of financial information generated by the company and reduced the effectiveness of managerial decision-making processes.

### **Problems Identified in the Existing Accounting System**

Based on interviews and direct observations conducted with the financial staff and management of PT Kuat, several major problems were identified in the company's manual accounting system.

#### **Manual Transaction Recording**

The company still relied heavily on manual transaction recording processes. Financial transactions such as cash receipts, cash disbursements, operational expenses, project expenditures, and customer payments were recorded manually using spreadsheets and physical documents. This manual process required significant time and increased the possibility of human error in transaction input and financial calculations.

The absence of an integrated accounting information system also complicated transaction monitoring activities. Financial staff frequently encountered difficulties in tracing transaction histories, identifying

account balances, and reconciling financial records. Consequently, the financial reporting process became inefficient and time-consuming.

### **Financial Reporting Errors**

The manual accounting system contributed to inconsistencies and inaccuracies in financial statements. Recording mistakes often caused discrepancies between journals, ledgers, and financial reports. Errors in transaction classification and account postings also affected the reliability of income statements, balance sheets, and cash flow statements.

According to Romney and Steinbart (2018), manual accounting systems are more vulnerable to recording errors because transaction processing depends heavily on human activities without automated verification mechanisms. Similar conditions were found at PT Kuat, where financial statement preparation required repeated corrections before reports could be finalized.

### **Inadequate Data Backup and Document Management**

Another significant problem identified at PT Kuat was the lack of a structured financial data backup system. Financial documents such as invoices, receipts, transaction notes, and payment records were stored manually in physical form. As a result, transaction evidence was vulnerable to loss, damage, and duplication. The absence of digital data storage reduced the company's ability to retrieve historical financial information efficiently. This condition also weakened internal control mechanisms because financial data could not be monitored systematically.

### **Implementation Stages of Zahir Accounting Version 6**

The implementation of Zahir Accounting Version 6 at PT Kuat was conducted through several systematic stages to ensure that the accounting system could operate effectively and support the company's financial management activities.

#### **Software Installation Stage**

The first stage involved the installation of Zahir Accounting Version 6 on the company's computer systems. The software installation process aimed to prepare the accounting application environment and ensure compatibility with the company's operational requirements. At this stage, the software database was configured to support financial transaction processing activities. The installation process also included setting user access permissions and preparing the system for company-specific accounting configurations.

The implementation of accounting software installation represented the initial phase of digital accounting transformation within PT Kuat. According to Laudon and Laudon (2021), the successful implementation of information systems begins with proper infrastructure preparation and system configuration.

#### **Initial Company Data Setup**

After the software installation process was completed, the next stage involved configuring the company's accounting database and financial information structure.

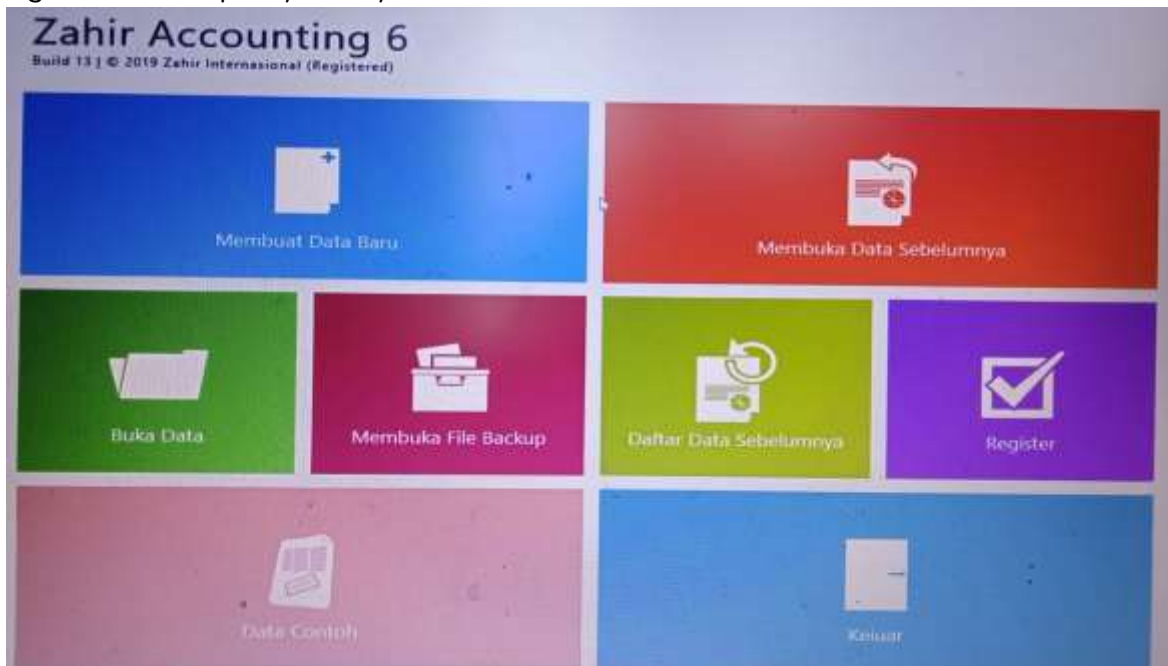
Several important activities were conducted during this stage, including:

1. Company Profile Setup,
2. Accounting Period Configuration,
3. Currency Settings,
4. Chart Of Accounts Preparation,
5. Customer And Supplier Database Input,
6. Employee Data Input,

7. Taxation Configuration,
8. Fixed Asset Registration.

The establishment of an appropriate chart of accounts was particularly important because it became the foundation for transaction classification and financial reporting activities. Through this process, PT Kuat developed a more structured and systematic accounting framework compared to the previous manual system.

This stage also facilitated the integration of financial transaction categories into the computerized accounting system. Gelinis et al. (2017) explained that proper database configuration significantly affects accounting information quality and system effectiveness.



**Figure 1.** Zahir Accounting Version 6.0 Display

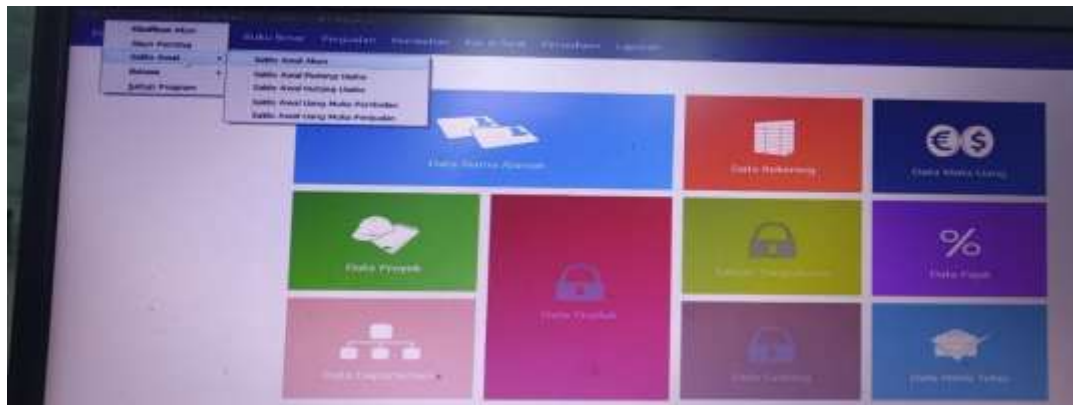
### Opening Balance Input Stage

The next stage involved entering opening balances into the Zahir Accounting system. Opening balances represented the company's financial position prior to the implementation of the software.

The opening balances entered into the system included:

1. Cash And Bank Balances,
2. Accounts Receivable,
3. Accounts Payable,
4. Inventories,
5. Fixed Assets,
6. Capital Balances.

This stage was essential because accurate opening balances ensured the continuity and reliability of subsequent financial reporting processes. Financial staff verified all balances carefully before entering the data into the system to minimize discrepancies between previous records and the computerized accounting system.



**Figure 2.** Initial Company Data Setup

The software enabled opening balances to be entered systematically and automatically linked them to the corresponding ledger accounts. This automation reduced calculation errors and simplified future transaction processing activities.

### **Transaction Recording and Processing Stage**

The transaction recording stage represented the core process of accounting software implementation. During this stage, all company financial transactions were entered into the Zahir Accounting system according to their respective transaction categories.

The recorded transactions included:

1. Sales Transactions,
2. Operational Expenditures,
3. Project Expenses,
4. Petty Cash Disbursements,
5. Bank Transactions,
6. Accounts Receivable Collections,
7. Accounts Payable Payments.

Once transactions were entered into the system, Zahir Accounting automatically generated journal entries, updated ledger balances, and processed financial data in real time. This automation significantly reduced manual accounting activities previously performed by financial staff.

The findings showed that transaction recording became more efficient after the implementation of the software. Financial staff no longer needed to prepare manual journals and ledgers separately because the system automatically integrated all accounting processes.

The implementation also improved transaction accuracy because the software contained verification and validation features that minimized duplicate entries and posting errors. According to Kieso et al. (2020), automated accounting systems contribute substantially to improving financial reporting reliability and operational efficiency.

### **Financial Statement Generation Stage**

One of the major advantages identified during the implementation process was the software's ability to generate financial reports automatically.

<b>PT Kuat</b>			
<b>Labarugi</b>			
<b>January 2025 - December 2025</b>			
			<b>Saldo</b>
			IDR
<b>Pendapatan</b>			
<b>Pendapatan Usaha</b>			
410-10	Pendapatan Usaha		10,966,369,527.00
410-11	Pendapatan Agency Fee		610,529,000.00
<b>Total Pendapatan Usaha</b>			<b>11,576,898,527.00</b>
<b>Total Pendapatan</b>			<b>11,576,898,527.00</b>
<b>Biaya atas Pendapatan</b>			
<b>Biaya Produksi</b>			
510-10	Pulsa & Telepon		1,643,000.00
510-20	Material Proyek		2,194,108,192.00
510-30	Perlengkapan Project		704,571,708.00
510-40	Transport (Bensin, Acc.Project, Hotel)		1,317,452,980.00
510-50	Konsumsi Project		24,485,270.00
510-51	Biaya Dinas EO		1,826,935,220.00
510-52	Merchandise		255,250,000.00
510-53	Biaya Entertaimen		2,150,000.00
510-80	Biaya atas Pengiriman Barang		49,503,042.00
520-65	Fee Jasa EO		313,481,266.00
520-67	Sewa mobil		702,118,282.00
520-70	Jaringan Internet		1,776,000.00
520-71	Biaya sewa		213,000,000.00
520-72	Medical Project		21,387,350.00
520-79	Biaya Sewa Equipment		1,241,410,337.00
520-80	Biaya Fee		898,647,734.00
<b>Total Biaya Produksi</b>			<b>9,767,920,381.00</b>
<b>Biaya Lain</b>			
520-20	ATK, Fotocopy, Jilid & Cetakan		19,550,299.00
520-50	Biaya Transfer		1,006,650.00
<b>Total Biaya Lain</b>			<b>20,556,949.00</b>
<b>Total Biaya atas Pendapatan</b>			<b>9,788,477,330.00</b>
<b>Labarugi Kotor</b>			<b>1,788,421,197.00</b>
<b>Pengeluaran Operasional</b>			
<b>Biaya Operasional</b>			
610-10	Gaji dan Karyawan		812,420,299.00
610-15	Tunjangan Jabatan		48,000,000.00
610-16	Pesangon, Bonus dan THR		71,516,667.00
610-20	Jamsostek		7,488,000.00
610-21	Biaya BPJS Kesehatan		6,476,112.00
610-25	Listrik, Air dan Telpon		5,650,000.00
610-30	Bensin, parkir, toll		916,000.00
610-35	Alat Tulis Kantor		1,883,400.00
610-45	Keperluan kantor		20,809,000.00
610-50	Perbaikan & Pemeliharaan		7,219,640.00
610-54	Medical		865,100.00
610-57	Biaya Jasa Internet		20,150,000.00
610-64	Transport		8,129,000.00
610-66	Biaya Lainnya		102,169.00
610-68	Materai, Pos & Telekomunikasi		1,100,000.00
610-69	Konsumsi Kantor		834,000.00
610-71	Biaya Pengiriman Dokumen/Barang		18,000.00
610-73	Biaya Konsultan		75,500,000.00
610-78	Biaya Jasa Sertifikasi		2,500,000.00
<b>Total Biaya Operasional</b>			<b>1,091,577,387.00</b>
<b>Biaya Non Operasional</b>			
660-30	Penyusutan Peralatan		20,527,908.33
660-50	Penyusutan Kendaraan		3,875,000.00
660-72	Biaya lain-lain		101,823.04
660-79	Biaya Transfer lain Bank		203,900.00
<b>Total Biaya Non Operasional</b>			<b>24,708,631.37</b>
<b>Total Pengeluaran Operasional</b>			<b>1,116,286,018.37</b>
<b>Labarugi Operasi</b>			<b>672,135,178.63</b>
<b>Pendapatan Lain</b>			
<b>Pendapatan Luar Usaha</b>			
810-10	Pendapatan Bunqa Bank (Jasa Giro)		4,136,525.46
<b>Total Pendapatan Luar Usaha</b>			<b>4,136,525.46</b>
<b>Total Pendapatan Lain</b>			<b>4,136,525.46</b>
<b>Pengeluaran Lain</b>			
<b>Pengeluaran Luar Usaha</b>			
910-20	Administrasi Bank		3,230,000.00
910-32	Denda Pajak		15,663,945.00
910-98	Beban Pajak		256,240.00
910-99	Pajak Penghasilan Pasal 29		127,757,960.00
<b>Total Pengeluaran Luar Usaha</b>			<b>146,908,145.00</b>
<b>Total Pengeluaran Lain</b>			<b>146,908,145.00</b>
<b>Labarugi Bersih</b>			<b>529,363,559.09</b>

The reports generated by Zahir Accounting included:

1. Income Statements,
2. Balance Sheets,

3. Cash Flow Statements,
4. General Journals,
5. General Ledgers,
6. Trial Balances,
7. Accounts Receivable Reports,
8. Accounts Payable Reports.

The software processed transaction data automatically and presented financial information in a structured format according to Indonesian accounting standards. Financial reports could also be generated quickly whenever needed by management.

<b>PT Kuat</b>			
<b>Neraca</b>			
<b>December 2025</b>			
<b>Harta</b>			IDR
<b>Kas</b>			
110-10	Kas Kecil		3,910,100.00
110-20	Kas Project		8,610,683.00
<b>Total Kas</b>			<b>12,520,783.00</b>
<b>Bank</b>			
120-10	Mandiri 9948		501,978,186.33
120-12	Bank Mandiri 1314		95,109,067.23
120-13	BCA 6601		22,240,837.00
120-18	BCA 6277 (Findis)		127,757,798.85
120-19	BCA 7656		360,706,975.74
<b>Total Bank</b>			<b>1,107,792,865.15</b>
<b>Piutang Dagang</b>			
130-20	Piutang Usaha		1,923,504,440.00
<b>Total Piutang Dagang</b>			<b>1,923,504,440.00</b>
<b>Piutang Non Usaha</b>			
135-10	Piutang Karyawan		2,000,000.00
<b>Total Piutang Non Usaha</b>			<b>2,000,000.00</b>
<b>Biaya Dibayar Dimuka</b>			
151-00	Uang Muka - Telkomsel Goyang kampung		972,634,900.00
151-24	Uang Muka - TSEL PLUT		435,961,640.56
151-29	Uang Muka - Telkomsel Tradein 2G & 4G		1,145,884,350.00
151-32	Uang Muka - Pertamina Promo Pelanggan Meditran		892,859,000.00
154-01	Uang Muka - Commenwealth Tyme Digital Launch/Branc		321,284,827.00
154-13	Uang Muka Telkomsel Loop Run		932,752,312.00
154-15	Uang Muka - Telkomsel Loop School Invation		1,173,159,000.00
154-16	Uang Muka - Telkomsel Rafi Roadshow 2019		1,868,210,000.00
154-19	Uang Muka - Telkomsel HBO Go Roadshow		1,008,987,000.00
154-20	Uang Muka - PT DBrand Indonesia Mendunia		100,000,000.00
154-88	Uang Muka - Internal UNDP		512,827,615.00
154-97	Uang Muka - Telkomsel Competition Law Awarnes 2025		144,825,000.00
155-00	Uang Muka - Folur Project Board Meeting (PBM)		49,766,900.00
<b>Total Biaya Dibayar Dimuka</b>			<b>9,559,152,544.56</b>
<b>Pajak Dibayar Dimuka</b>			
155-10	PPn Masukan		118,990,572.78
<b>Total Pajak Dibayar Dimuka</b>			<b>118,990,572.78</b>
<b>Total Investasi Jangka Panjang</b>			<b>-</b>
<b>Harta Tetap Berwujud</b>			
170-30	Peralatan		686,711,917.00
170-31	Akumulasi Penyusutan Peralatan		(639,872,058.67)
170-50	Kendaraan		22,500,000.00
170-51	Akumulasi Penyusutan Kendaraan		(17,656,250.00)
<b>Total Harta Tetap Berwujud</b>			<b>51,683,608.33</b>
<b>Total Harta</b>			<b>12,775,644,813.82</b>
<b>Kewajiban</b>			
<b>Hutang Lancar</b>			
210-35	Biaya Terhutang Kantor		1,774,000.00
<b>Total Hutang Lancar</b>			<b>1,774,000.00</b>
<b>Pendapatan yang diterima di muka</b>			
220-14	Deposit MINESKI (PT Teknologi Abadi Sejahtera)		90,081,563.00
<b>Total Pendapatan yang diterima di muka</b>			<b>90,081,563.00</b>
<b>Hutang Lain</b>			
240-21	Hutang PPh 21		1,675,988.00
240-30	Hutang PPh Psl. 23		457,346.00
240-32	Hutang PPh Psl 29		3,280,528.00
<b>Total Hutang Lain</b>			<b>5,413,862.00</b>
<b>Total Hutang Lain</b>			<b>-</b>
<b>Total Kewajiban</b>			<b>97,269,425.01</b>
<b>Modal</b>			
<b>Modal</b>			
310-10	Modal di setor		11,000,000,000.00
<b>Total Modal</b>			<b>11,000,000,000.00</b>
<b>Laba</b>			
320-10	Laba ditahan		1,149,011,829.72
320-20	Laba Tahun Berjalan		529,363,559.09
<b>Total Laba</b>			<b>1,678,375,388.81</b>
<b>Total Modal</b>			<b>12,678,375,388.81</b>
<b>Total Kewajiban dan Modal</b>			<b>12,775,644,813.82</b>

The implementation significantly reduced the time required for financial statement preparation. Previously, financial staff required considerable time to compile reports manually and reconcile account balances. After the implementation of Zahir Accounting, financial reporting activities became faster, more accurate, and more efficient.

## Discussion

### Improvement of Financial Reporting Accuracy

The findings indicated that the implementation of Zahir Accounting Version 6 improved financial reporting accuracy at PT Kuat significantly. Automated transaction processing reduced human error in journal recording, ledger posting, and financial calculations.

The software ensured consistency between accounting records because all transaction data were integrated within a single accounting database. Consequently, discrepancies between journals and financial statements could be minimized effectively. This finding supports previous studies conducted by Hermaliani and Narulyta (2018), which found that Zahir Accounting contributes positively to reducing accounting recording errors and improving financial information quality.

### Improvement of Operational Efficiency

The implementation of computerized accounting systems also improved operational efficiency within the company. Financial transaction processing became faster because accounting activities were automated through the software system. Financial staff no longer needed to prepare journals, ledgers, and financial reports manually. The automation process reduced repetitive administrative work and enabled employees to focus on financial analysis and managerial activities.

These findings are consistent with the study conducted by Safirah and Masripah (2018), which explained that accounting software implementation improves work efficiency and accelerates financial reporting processes in business organizations.

### Enhancement of Data Security and Financial Control

The implementation of Zahir Accounting also strengthened data security and internal financial control mechanisms at PT Kuat. Financial data were stored digitally within the system database and could be backed up periodically to prevent data loss.

Digital document storage improved transaction traceability and simplified financial auditing processes. The software also enabled management to monitor financial conditions more effectively through real-time financial reporting features. According to Romney and Steinbart (2018), computerized accounting information systems contribute to stronger internal control because transaction processing becomes more systematic, transparent, and traceable.

### Contribution to Digital Accounting Transformation

The implementation of Zahir Accounting at PT Kuat reflected the company's transition from conventional accounting practices toward digital accounting transformation. The adoption of computerized accounting systems demonstrated how technological innovation could improve organizational financial management practices within service-based industries.

The findings also revealed that accounting software implementation is not limited to manufacturing or trading companies but is equally important for service organizations such as Event Organizer and MICE companies that manage complex financial transactions and project-based operational activities.

Therefore, this study contributes to the development of accounting information system literature by providing empirical evidence regarding the implementation of accounting software within the Event Organizer industry context.

## 5. Conclusion

This study concludes that the implementation of Zahir Accounting Version 6 at PT Kuat significantly improved the effectiveness, efficiency, and accuracy of the company's financial management processes. Prior to the implementation of the software, the company relied on a manual accounting system that frequently resulted in recording errors, delays in financial reporting, difficulties in monitoring financial transactions, and inadequate financial data storage. These limitations reduced the reliability of financial information and hindered managerial decision-making processes. The implementation process involved several stages, including software installation, company database configuration, opening balance input, transaction recording, and financial statement generation. Through the computerized accounting system, financial transactions could be processed automatically, enabling the company to generate journals, ledgers, income statements, balance sheets, and cash flow statements more quickly and accurately. The system also minimized human error and improved data integration within the organization. Furthermore, the implementation of Zahir Accounting strengthened financial control and enhanced data security through digital data storage and backup features. The findings demonstrate that accounting software implementation plays an important role in supporting digital accounting transformation within service-based companies. Therefore, this study provides practical and theoretical contributions regarding the importance of computerized accounting information systems in improving financial reporting quality and organizational financial management effectiveness.

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