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A Digital Tehcnology Innovation Financial Reporting Based Of Software Accurate Accounting System

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ABSTRACT
The lack of expertise in using technology in the accounting process has led to the emergence of new problems, namely the difficulty of getting decent work for job seekers, there are various educational backgrounds, from high school graduates, vocational school graduates, to undergraduate graduates from various universities. This research aims to see whether the role of digital accounting based on the Accurate Accounting System is useful, appropriate and appropriate in presenting financial reports. The use of accurate has differences before and after using digital accounting and has advantages and disadvantages in presenting financial reports. This research is quantitative research, with samples taken using the total sampling method where the number of samples is the same as the population, with a total sample of 34 Gajah Mada Private Vocational Schools in Medan. Hypothesis testing in this research uses SPSS V26. The aim of this research is to increase Accurate Accounting System expertise in financial reporting technology innovation so that in the future Gajah Mada Medan Private Vocational School is able to compete in the industry 5.0 era.

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INTRODUCTION

Current developments in the world of education are always accompanied by technological advances. The use of technology as a basis for developing learning media is expected to connect knowledge between educators and students. Technology can be used as an innovative learning medium which is believed to be able to keep up with developments and compete in the industrial era 5.0. All activities via electronic media become easier starting from receiving information, processing data starting from input, output and outcome as well as being able to make decisions based on data processing. one of which is preparing financial reports.

Accounting software is a technology for creating financial reports. Accurate is an Indonesian accounting software product, which is an application or software created to make it easier for users to record and manage financial reports and understand the computerized accounting cycle. This accurate software can apply general ledger, cash/bank, inventory, purchase, sales, fixed assets and is available for project and manufacturing

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variants applied in various types and scales of business. The Accurate application has 3 variants which are suitable for the Services & Trade (Standard), Contractor (Deluxe) and Manufacturing or Fabrication (Enterprise) business sectors, so they can be used according to individual needs.

One of the developments in science and technology that has an impact on the development of accounting is the use of software in financial recording and reporting. High school/vocational school students are required to have the skills to operate accounting programs to fulfill psychomotor competencies. The lack of skills in using technology or digitalization obtained by high school/vocational school students will give rise to new problems such as the difficulty of getting a decent job which in turn gives rise to other problems such as increasing unemployment and so on.

Among job seekers, there are various educational backgrounds, ranging from high school graduates, vocational school graduates, to undergraduate graduates from various universities. Apart from competition with accounting graduates who are seen as having additional value compared to vocational school graduates, this also occurs because currently in job application requirements, applicants are also required to be able to use accounting software. Therefore, vocational high schools need to introduce accounting software to be able to increase the value of their graduates, in carrying out innovative learning processes in forming the character of vocational high school graduates with a balance of hard skills and soft skills. Thus, by learning Accurate V5 Software, high school/vocational school students who are able to operate accounting software can increase their scores in competing for jobs (Sutrisno et al., 2023).

Literature Review

Digital Financial Accounting.

Digital Accounting or e-accounting is a description of accounting information in electronic format, which can later be manipulated and transmitted electronically (Khotmi & Amrul, 2017). PSAK No. 1, a structured presentation of the financial position and financial performance of an entity is the definition of a financial report. PSAK provisions (revised 2017) state that financial reports consist of components including (1) Financial Position Report, (2) Profit and Loss Report, (3) Equity Changes Report, (4) Cash Flow Report, (5) Notes to Financial Statements (Riyadi & Rouf, 2019).

Technology Acceptance Model (TAM)

Davis's (1989) Technology Acceptance Model (TAM) explains that a person's behavior is mediated by an individual's belief system and a classical psychology approach. TAM focuses on a certain type of behavior, the rational acceptance of technology in its users. TAM has two objectives, namely, predicting user acceptance of computer-based information systems and revealing which modifications should be applied to a particular computer-based information system to increase its user acceptance.

The TAM model adopts the Theory of Reasoned Action (TRA) model, namely a theory of action based on the premise that users' reactions and perceptions of a new system determine their attitudes and behavior. The research was conducted as a prediction of

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acceptance of Accurate Online accounting software related to ability to use computers, perceived usefulness, perceived ease of use, and user attitudes.

Framework Hypothesis Development

a. The influence of perceived usefulness on the use of Accurate V5 Software

When users feel the benefits of a technology, motivation arises to change their behavior in completing work by relying on that technology. When motivation has emerged, users tend to make decisions to apply the technology (Le & Cao, 2020). Behavioral interest in a technology will determine acceptance or rejection of the technology (Lee & Chang, 2011).

User responses that show positive interest can be seen from the actions of using, repeating, and recommending a technological innovation (Yousafzai et al., 2010). The perception that operating an accounting application is easy means users will tend to use the accounting application. When the user feels confident with the accounting application, he will find it easy to do his work, so the user chooses to use the Accounting application. Based on this description, the researcher formulated a hypothesis: H1: Perception of usefulness has a positive influence on the use of software at Gajah Mada Private Vocational School, Medan

b. Influence of perceived ease of use of Accurate V5 Software

Perceived ease is the level of perception on the part of the application user that they do not experience difficulty in operating the Accurate V5 software. There is a lot of accumulated empirical evidence stating that perceived ease of use is significantly related to intentions, both directly and indirectly, to utilize a technology or decide to use certain software (Dewi, 2021; Irawan, 2018). H2: Perception of ease has a positive influence on the use of software at the Gajah Mada Medan Private Vocational School

c. Influence of Interest on Behavior in Using Accurate V5 Software

At the time of behavioral intention, that is where the motivation that influences certain behavior exists, where the stronger the intention to do something, the greater the chance that a decision to do it will be made. When using software, the decision to use is largely determined by the motivation or interest of the user's behavior (Widiyawati & Wahjudi, 2021). H3: The influence of behavioral interest has a positive influence on the use of software at the Gajah Mada Medan Private Vocational School

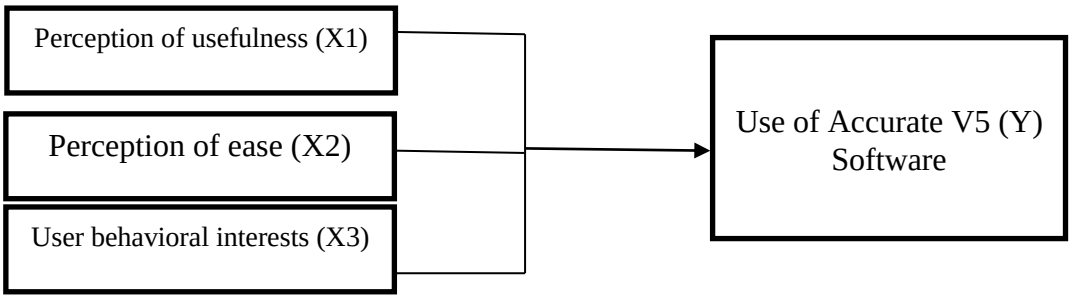

Figure 1. Analyse System

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METHOD

This research method is quantitative using primary data, namely questionnaires. Data collection was carried out through distributing questionnaires using Google Form.

Table 1. The technique for processing data from the questionnaire results

Answer	Score
Strongly Agree	5
Agree	4
Doubtful	3
Disagree	2
Strongly disagree	1

The population of this study was all Gajah Mada Medan Private Vocational Schools, sampling using the total sampling method where the number of samples was the same as the population, with a total sample of 30 Gajah Mada Medan Private Vocational Schools.

Table 2. Research Variables and Indicators

No	Variable Question Item	Indicator	Question Item
1	X1 Perception of Usefulness	Increase effectiveness	By using V5 accurate accounting software, it increases the effectiveness of my learning in preparing financial reports
		Increase speed	I feel that it is faster to prepare financial reports using accurate accounting V5 software compared to manually
		Increase Productivity	The productivity of my paper work in preparing reports well using accurate accounting V5 software
		Useful for assignments and work	Help me in recording transactions and compiling financial reports
		Data processing	By utilizing V5 accurate accounting software, I feel it is faster in processing financial data.
2	X2 convenience	Easy to access (Install)	Easy for me to get and install on the device I have (user friendly)
		Easy to learn	Easy for me to understand and practice
		Ease of operation	The features of the accurate accounting V5 accounting software are easy to find and use
		Application Features Easy to understand	The features of the accurate accounting V5 accounting software are easy to understand
		Application Features Easy to use	The features of the accurate accounting V5 accounting software are easy to use
3	X3 User behavior interests	Choose to use for the benefit of current tasks	Helped me complete accounting tasks in recording business activities and

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No	Variable Question Item	Indicator	Question Item
			preparing financial reports
		Plan to use it when running an entrepreneur in the future	I plan to choose accurate accounting software V5 to help me record and report business finances if one day I become an entrepreneur
		Convenience of using the application	I feel comfortable using V5 accurate accounting software
		Recommend others to use	I would recommend V5 accurate accounting software to other people who need accounting software help
		Didn't Reject the Application, feel happy	I like using the V5 accurate accounting software application
4	Y1 Use of Accurate V5 Software	Frequency of use in the future	If I were an entrepreneur, I would use accurate accounting software V5 in recording and reporting my business finances
		Convey satisfaction	I feel satisfied using V5 accurate accounting software as a learning tool in accounting practice activities

This research uses statistical analysis with a quantitative approach with data quality tests, classical assumption tests and hypothesis tests and the results will then be analyzed using the SPSS Version 26 program.

RESULT

Research Results

The questionnaires were distributed to 35 training participants, 34 Google form questionnaires were filled in, and 1 was not filled in, so the total number of questionnaires obtained was 34.

Table 3. Distribution of Questionnaires

Information	Total	Percentage
Questionnaires distributed	35	100%
Questionnaire that fills out a Google form	34	90%
Questionnaires that do not fill out the Google form	1	10%

Reliability and Validity Test. Reliability Test

Reliability Test can be seen in the Cronbach's Alpha value.

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.748	.774	4

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The reliability test can be seen in the Cronbach Alpha value. If the Alpha value is > 0.70. The Cronbach's alpha value is 0.748 so above 0.70 it is reliable.

Table 4. Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Perception of Usefulness	12.253	.424	.871	.834
Perception of Ease	12.241	.435	.907	.830
User Behavior Interests	12.241	.435	.907	.830
Use of Accurate Software	12.147	.343	.623	.986

From the table above, this research variable meets the basic elements of reliable reliability. The Cronbach's Alpha value for the perceived usefulness variable is 0.834 > 0.70, the perceived ease variable 0.830 > 0.70, the user behavior interest variable 0.830 > 0.70, the accurate software usage variable 0.986 > 0.70, all constructs show reliable results so it can be concluded that this research variable has good reliability.

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that will be measured by the questionnaire. The validity test is said to be valid if the correlation coefficient is (r calculated > r table), using a number of respondents of 34, the value of r table with df = n-2 So df = 34 -2 = 32 with alpha (α) = 5% produces an r table value of 0.3388. The calculated r value can be seen from the Corrected item total correlation table, the output can be seen from each variable:

Benefit Variables

The usefulness variable consists of 5 question indicators, and the results of these indicator variables are:

Table 5. Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1p1	16.18	.816	.748	.667
X1p2	16.21	.653	.538	.688
X1p3	16.18	.695	.584	.667
X1p4	16.18	.756	.444	.720
X1p5	16.09	.750	.390	.745

That the Corrected item total correlation (r calculated) value is > r 0.3388

1. Convenience Variable

   The usefulness variable consists of 5 question indicators, and the results of these indicator variables are:

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Table 6. Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.p1	16.24	.670	.813	.649
X2.p2	16.24	.610	.487	.713
X2p3	16.21	.653	.563	.688
X2p4	16.24	.610	.487	.713
X2p5	16.15	.614	.403	.755

That the Corrected item total correlation (r calculated) value is > r 0.3388

2. User Behavior Interest Variables
   The user behavior variable consists of 5 question indicators, and the results of these indicator variables are:

Table 7. Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3p1	16.24	.670	.813	.649
X3p2	16.24	.610	.487	.713
X3p3	16.21	.653	.563	.688
X3p4	16.24	.610	.487	.713
X3p5	16.15	.614	.403	.755

That the Corrected item total correlation (r calculated) value is > r 0.3388

3. Accurate Software User Variables
   The accurate software user variable consists of 2 question indicators, and the results of these indicator variables are:

Table 8. Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Yp1	4.12	.107	.789	.
Yp2	4.18	.150	.789	.

That the Corrected item total correlation (r calculated) value is > r 0.3388

Based on the results of the spps output based on each variable, the validity of the variables perceived usefulness, perceived convenience, user behavior interest and accurate software users are as follows:

Tabel 9. Validitas Variabel

Variables	r Calculated (Corrected Item -Total Correlation)	r tables	Description r count > r table
X1P1	0.748	0.3388	Valid
X1P2	0.538	0.3388	Valid
X1P3	0.584	0.3388	Valid
X1P4	0.444	0.3388	Valid
X1P5	0.390	0.3388	Valid
X2P1	0.813	0.3388	Valid

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Variables	r Calculated (Corrected Item -Total Correlation)	r tables	Description r count > r table
X2P2	0.487	0.3388	Valid
X2P3	0.563	0.3388	Valid
X2P4	0.487	0.3388	Valid
X2P5	0.403	0.3388	Valid
X3P1	0.813	0.3388	Valid
X3P2	0.487	0.3388	Valid
X3P3	0.563	0.3388	Valid
X3P4	0.487	0.3388	Valid
X3P5	0.403	0.3388	Valid
YP1	0.789	0.3388	Valid
YP2	0.789	0.3388	Valid

For all variables with a value if the calculated r is > 0.3388 then they are declared valid, all constructs show valid results so it can be concluded that this research variable has good validity.

Table 10. Validity of Number of Correspondents

Case Processing Summary			
		N	%
Cases	Valid	34	100.0
	Excluded[a]	0	.0
	Total	34	100.0

a. Listwise deletion based on all variables in the procedure.

Validity research for all variables with a total of 34 responses was declared valid.

Analyzed Result.

1. The influence of perceived usefulness on the use of accurate software.
   Based on the research results that there is an influence on the perceived usefulness of users of accurate software, the results of this research are in line with Ramson (2022) and Safriliana (2021), with the perception of usefulness for users of accurate software, it will continue to be used for learning and practice applications consistently, with This application users feel the benefits of accurate applications in learning effectiveness in preparing financial reports more effectively and efficiently.
2. The influence of perceived ease on the use of accurate software
   Based on the research results that there is an influence on the perceived usefulness of users of accurate software, the results of this research are in line with Ramson (2022) and Safriliana (2021), with the perception of ease of users of accurate software, it will continue to be used for learning and practice applications consistently, with the application This allows users to experience ease in accessing, operating, and accurate system features that are easy to understand. The ease of use of a technological system encourages the frequency of its use to increase so that it can improve performance
3. The influence of behavioral interest on the use of accurate software

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Based on the research results that there is an influence of behavioral interest on users of accurate software, the results of this research are in line with Ramson (2022) and Safriliana (2021), with the existence of behavioral interest for users of accurate applications, they will continue to be used for learning and practice applications consistently, with This application motivates users to use accurate software. When users feel the convenience and benefits of technology, they will be interested in using the application, so they will tend to use the technology.

CONCLUSION

The Conclusions From This Research Are That The Application Of Digital Technology In Financial Reporting, Especially Through The Use Of Accurate Accounting System Software, Brings Various Significant Benefits To Companies. The Following Are Some Conclusions That Can Be Drawn From The Application Of This Technological Innovation: Accurate Software Allows Automation Of Many Accounting Processes That Were Previously Carried Out Manually, Such As Recording Transactions, Bank Reconciliation, And Creating Financial Reports. This Increases The Efficiency And Productivity Of The Accounting Team, Reduces Manual Workload, And Allows Staff To Focus On Other Strategic Tasks. Accuracy And Compliance: By Automating And Reducing Manual Intervention, Akurat Software Reduces The Risk Of Human Error In Financial Recording And Reporting. This System Also Makes It Easier For Companies To Comply With Applicable Accounting Standards And Tax Regulations, Ensuring That The Financial Reports Produced Are Accurate And In Accordance With Regulations. Transparency And Real-Time Reporting: ccurate Software Enables Real-Time Financial Reporting, Giving Management Quick And Easy Access To Monitor The Company's Financial Condition At Any Time. This Increases Transparency In Financial Operations And Supports Faster, Data-Driven Decision Making. Data Security: By Using Advanced Cloud Technology And Data Encryption, Akurat Software Ensures That Company Financial Data Is Safe From Cyber Security Threats. Controlled Access And Automatic Backups Also Add Layers Of Data Security And Reliability. Integration With Other Systems: Accurate Software Can Often Be Integrated With Other Systems Used By The Company, Such As Inventory Management Systems, Sales Systems, And Payment Systems. This Integration Enables Better Data Synchronization, Eliminates Duplication, And Ensures Consistency Of Information Across Enterprise Systems.

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