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Analisis Penerapan Sistem Informasi Akuntansi Berbasis Microsoft Excel untuk Meningkatkan Pelaporan Keuangan di PT Lotus Sejahtera Jember

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ABSTRACT

This study is motivated by the importance of accounting information systems (AIS) in enhancing the efficiency and accuracy of financial reporting, particularly for small enterprises that have yet to adopt integrated systems. PT Lotus Sejahtera Jember, a service-based company, currently utilizes a manually operated AIS built using Microsoft Excel. The purpose of this research is to analyze the implementation of the Excel-based system, evaluate the quality of information and user satisfaction, and identify the main obstacles faced by the company. This research employs a qualitative descriptive approach, with data collected through interviews, observations, and documentation. Informants include the company owner, finance staff, and administrative personnel. The findings reveal that while the use of Microsoft Excel offers a low-cost solution and has improved report organization, the system remains inefficient and ineffective. Identified weaknesses include reporting delays, data entry errors, and the absence of automatic backup systems. Based on the evaluation models by McLeod and DeLone & McLean, the system falls short in terms of system quality, information quality, and service support. This study recommends that PT Lotus Sejahtera standardize its Excel-based financial report formats, provide internal training for staff, and consider adopting integrated accounting software and cloud-based storage to improve the overall reliability, efficiency, and quality of financial reporting.

Keywords: *Accounting Information System, Microsoft Excel, Financial Reporting,, Information Quality*

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1. INTRODUCTION

With the rapid development of information technology in today's digital era, the demand for effective and efficient data management systems is increasing, including in financial reporting. Companies are required to present accurate, relevant, and timely financial information as a basis for managerial decision-making. In this context, an Accounting Information System (AIS) plays a vital role. According to Romney & Steinbart (2018), an AIS is not only a recording tool but also a strategic component in supporting the effective management and control of a company's financial activities.

However, the reality on the ground—particularly in the Micro, Small, and Medium Enterprises (MSMEs) sector—shows that the adoption of technology-based accounting systems still faces numerous obstacles. Professional software licensing costs, limited human resources, and a lack of digital literacy often lead companies to opt for simpler and cheaper alternative solutions, such as Microsoft Excel. Although considered a common application, Excel remains the primary choice for many MSMEs due to its flexibility and ease of use.

This phenomenon is also observed at PT Lotus Sejahtera, a service and trading company that includes tour and travel services, decoration, training, and online sales. To support operational activities and reporting, the company relies on a Microsoft Excel-based financial recording system developed internally by finance staff. However, observations indicate that this system is inadequate to meet the need for accurate and timely financial reporting. Financial reports are often prepared more than two weeks after the monthly closing date, resulting in delays in the evaluation process and management decision-making.

Furthermore, the lack of a standardized reporting format, the lack of an automated backup system, and staff's lack of familiarity with the Excel-based reporting structure pose challenges. Problems such as incorrect data input and incomplete transaction documents exacerbate the reporting situation, resulting in less than optimal financial information quality. Quality financial information is crucial for both internal management and external parties in assessing the company's condition and performance.

Several previous studies have demonstrated the importance of implementing an AIS (Analysis of Financial Statements) to improve the quality of financial reporting. Utari et al. (2024) emphasized the need for regular training and system updates to ensure the information remains relevant. Dewi Rahayu and Hartikayanti (2023) also highlighted the importance of reporting standards and human resource competencies for optimal system performance. Meanwhile, Virgilia Hildagard et al. (2023) revealed that even when the system is in use, report quality remains low if it does not address financial reporting characteristics such as accuracy, relevance, and comparability.

Furthermore, McLeod and Schell (2008) emphasized that the successful implementation of an accounting information system is highly dependent on the quality of the system, information, services, and user satisfaction. The DeLone & McLean model also emphasizes the importance of integrating technical and human factors in creating an effective system. In the context of PT Lotus Sejahtera, this approach is highly relevant for assessing the extent to which the Excel system used supports efficient and reliable financial management.

Therefore, this study was conducted to analyze the implementation of a Microsoft Excel-based accounting information system at PT Lotus Sejahtera, assess the quality of the system and the resulting information, and identify obstacles encountered during the implementation process. This research is important because it can provide a concrete picture of how a service company strives to simplify the financial reporting process using available technology. Furthermore, the results of this study are also expected to make a significant contribution to the development of a simple accounting information system that is applicable and easily adapted by other MSMEs.

Practically, this research can serve as a strategic reference for PT Lotus Sejahtera to improve its existing reporting system by considering efficiency, accuracy, and ease of use. Academically, this study contributes to the literature on the use of simple technology in accounting and emphasizes that an effective system doesn't always have to be based on expensive applications, but rather on a systemic understanding and sound data management.

2. METHODS

This research is a descriptive qualitative research conducted at PT Lotus Sejahtera Jember during May to June 2025 with the aim of understanding and evaluating in depth the implementation of Microsoft Excel-based accounting information systems on the quality of financial reporting, where data was obtained through in-depth interviews with internal company parties such as owners, financial staff, and admins, as well as direct observation of the process of recording and preparing financial reports, then analyzed descriptively through the stages of data reduction, information presentation, and drawing conclusions with theoretical approaches from DeLone & McLean and McLeod & Schell as the basis for evaluating the information system implemented.

3. RESULTS AND DISCUSSION

3.1 Results

This study aims to analyze the implementation of a Microsoft Excel-based accounting information system at PT Lotus Sejahtera Jember and evaluate its impact on the quality of financial reporting.

Based on interviews and field observations, the company utilizes a manually developed Excel-based financial recording system created by its internal finance division. This system is used to record daily transactions and generate monthly financial reports. While Excel has helped in organizing financial data, the manual data entry and processing still pose risks of delays and input errors.

3.2 Demographic Statistics of the Sample

Table 1. Demographic Statistics of the Sample

Variable	Item	Frequency	Percentage (%)
Gender	Male	0	00.0%
	Female	3	100%
Age	20–30 years	2	66.7%
	>30 years	1	33.3%
Education	Undergraduate	3	100%
Work Experience	<5 years	2	66.7%
	>5 years	1	33.3%

Source: Processed Primary Data, 2025

3.3 Discussion

The implementation of a Microsoft Excel-based accounting information system at PT Lotus Sejahtera provides a concrete illustration of how a small and medium-sized company attempts to digitize its finances with limited resources. Although not using professional accounting software, the company strives to build a streamlined internal financial reporting system that can be used for managerial purposes. However, upon closer inspection, this system fails to fully meet the indicators of information system success as formulated by DeLone and McLean (2003), nor does it reflect the quality of accounting information processing as described by McLeod and Schell (2008).

3.3.1 Information System Quality

Technically, Microsoft Excel offers considerable flexibility, particularly in managing numerical data and formatting financial reports. However, when used without strong internal controls, Excel is prone to input errors, data duplication, and the risk of file loss due to the lack of a backup system. This indicates that, in terms of system quality, the implementation of an Excel-based AIS at PT Lotus Sejahtera remains in the low category.

According to McLeod and Schell (2008), a good system should not only be able to record and store data but also have the ability to manage data processing flows efficiently and securely. The system used in this company does not meet these standards because the entire process is still manual. There is no automatic validation feature, audit trail, or user authorization system. This condition aligns with the findings of Utari et al. (2024), who stated that poor-quality information systems will result in increased manual workloads and increase the likelihood of human error.

3.3.2 Accounting Information Quality

A good accounting information system is not only determined by the tools used, but also by the quality of the information produced. Reliable financial information must be relevant, accurate, timely, and comparable between periods. In the context of PT Lotus Sejahtera, the quality of financial information still faces several challenges. For example, late reporting causes information to lose its relevance when it is intended to be used for monthly evaluations. Furthermore, reports do not cover all important components such as cash flow, fixed asset recording, and detailed liability classification.

This indicates that the quality of the information produced does not meet the expected standards, as explained by DeLone and McLean in their information system success model. According to them, low information quality directly impacts user satisfaction and the overall benefits received from the system. This view is reinforced by research by Suhayati & Anggadini (2022), which emphasizes the importance of complete, relevant, and timely financial reporting to support strategic managerial decisions.

3.3.3 Service Quality and System Support

In terms of service quality, the system used by PT Lotus Sejahtera lacks user documentation, staff training, or standard operating procedures. The lack of technical guidance makes the system vulnerable to misuse, especially when staff changes occur or business units are added. However, support services such as training and system maintenance are crucial to the successful implementation of an accounting information system, as emphasized by DeLone and McLean.

Research by Hildagard et al. (2023) shows that companies that provide regular system training and monitoring have lower error rates and more efficient work times than companies without internal support systems.

3.3.4 User Satisfaction

User satisfaction is an important measure of the success of an accounting information system implementation. Based on observations and interviews, some staff found the system quite helpful because it enabled them to prepare reports more regularly. However, many also felt burdened by the slow process, frequent revisions, and inflexibility for use on devices other than laptops.

This indicates that user satisfaction levels vary and tend to be suboptimal. DeLone and McLean explain that user satisfaction is directly correlated with perceptions of system quality and information quality. If both are weak, satisfaction levels will also be low.

3.3.5 Overall System Effectiveness and Benefits

The Excel-based accounting information system used by PT Lotus Sejahtera offers cost-efficiency benefits, eliminating the need for the company to purchase specialized accounting software. However, these benefits come at the cost of a high manual workload, an increased risk of input errors, and a lengthy financial reporting process. Therefore, the net benefits of this system are still limited.

As stated by Fitranita & Orseta (2023), a good accounting information system should not only be cost-effective but also improve information quality and support strategic decision-making. In this context, the existing system at PT Lotus Sejahtera still falls short of these functions.

3.3.6 Synthesis and Discussion

Overall, the Microsoft Excel-based accounting information system at PT Lotus Sejahtera represents an initial step toward digitizing financial reporting. However, this system is far from perfect. The lack of system controls, reporting standards, data validation, and inadequate training support make this system effective only as an administrative tool, not as an accounting system that supports business strategy.

This situation demonstrates that the implementation of technology does not automatically guarantee the success of an information system. Success is largely determined by the integration of technology, work procedures, human resources, and managerial support—as formulated in the theories of DeLone and McLean and McLeod and Schell.

4. CONCLUSION

Based on the research conducted on the implementation of a Microsoft Excel-based accounting information system (AIS) at PT Lotus Sejahtera, it can be concluded that the company has adopted a structured yet non-automated system for financial reporting. Although the use of Excel has improved the organization of financial data compared to previous fully manual practices, the system remains limited in functionality. It only partially meets the input-process-output framework as outlined by Ardana & Lukman (2016), with notable weaknesses in internal controls and the absence of comprehensive reports such as balance sheets and cash flows. Financial reports primarily focus on profit and loss statements, leaving out crucial components like fixed assets and liabilities, and are still vulnerable to delays and input errors. The main challenges stem from the users' limited understanding of Excel functionalities, lack of automatic backup mechanisms, and reliance on a single individual for data processing, which hinders reporting efficiency. When evaluated using McLeod's system success criteria, the current AIS only meets the economic aspect but fails in terms of efficiency and effectiveness. Similarly, under the DeLone & McLean model, the system exhibits low system and information quality, lacks service support, and results in low user satisfaction due to slow and error-prone processes. Overall, while the current AIS provides a more organized foundation for financial reporting, it requires significant development to achieve higher levels of reliability, integration, and compliance with accounting information system standards.

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