

# The Effect of Accounting Digitalization on Operational Efficiency and Decision Making in Companies

Sapinah<sup>1</sup>, Eko Cahyo M<sup>2</sup>, Hendra Saragih<sup>3</sup>, Sri imaningati<sup>4</sup>

<sup>1</sup> Universitas Patempo, Indonesia

<sup>2</sup> Universitas Tama Jagakarsa, Indonesia

<sup>3</sup> Universitas Pasir Pangairan, Indonesia

<sup>4</sup> STIE Bank BPD Jateng, Indonesia

Email: [sapinah37@gmail.com](mailto:sapinah37@gmail.com), [ekocmayndarto@gmail.com](mailto:ekocmayndarto@gmail.com), [hendrasaragih@gmail.com](mailto:hendrasaragih@gmail.com), [imaimaningati@gmail.com](mailto:imaimaningati@gmail.com)

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## ABSTRACT

*Accounting digitalization has become a trend that is increasingly adopted by companies as part of a broader digital transformation. This change is believed to improve operational efficiency and support faster and more accurate decision making. The purpose of this study is to analyze the effect of accounting digitalization on operational efficiency and corporate decision making. The method used in this research is a qualitative approach with in-depth interview and survey techniques in several companies in the trade, service and manufacturing sectors. The results showed that accounting digitalization has a significant positive impact on operational efficiency through process automation, reduction of human error, and more efficient document management. In addition, digitization also improves data access speed and accuracy of financial reports, which in turn supports more timely and data-driven decision-making. However, challenges in implementation, such as initial costs and employee resistance, are still obstacles that need to be overcome. The implications of this study suggest that companies should conduct careful planning and employee training to ensure a successful transition to a digital accounting system. This research also contributes to the literature in the field of accounting digitalization and provides insights for policies that support digital transformation in the business sector.*

**Keywords:** : Accounting Digitalization, Operational Efficiency, Decision Making

## INTRODUCTION

Accounting digitization is a significant transformation that affects various operational and strategic aspects in the company (Fauziyyah, 2022). By utilizing digital technology in the accounting process, companies not only experience changes in the way they manage financial data, but also experience a substantial increase in operational efficiency (Rahmawati, 2023). Along with the development of information and communication technology, accounting digitalization has changed the landscape of the business world by automating various administrative tasks that previously required direct human involvement. Manual processes such as recording transactions, reconciling accounts, and reporting can now be done automatically with a high level of accuracy, reducing the possibility of errors and saving valuable time. The use of sophisticated accounting software allows companies to manage financial data more efficiently and effectively (Feriyanto, 20204). These systems are often equipped with features such as real-time integration, data analysis, and automated reporting, which significantly speed up the data processing process. With this convenience, companies can reduce the administrative workload of accounting staff, allowing them to focus on more strategic activities. In addition, accounting digitization also facilitates the management of more structured and easily accessible financial documents and records, which in turn increases productivity and reduces the time required for the preparation of financial statements.



One of the significant impacts of accounting digitization is the increase in operational efficiency (Gnatiuk, 2023). Accounting processes that previously required a lot of time and human labor can now be done automatically with a higher level of accuracy (Kruskopf, 2020). Recording transactions, reconciling financial statements, and creating financial reports that used to take hours can now be completed in minutes. This greater speed and accuracy allows companies to allocate resources more effectively, reduce operational costs, and accelerate more strategic business processes. In addition to operational efficiency, accounting digitalization also plays an important role in supporting faster and data-driven decision making (Gholami, 2024). Digital systems allow managers to access financial data and reports in real-time, which is critical in responding to dynamic market changes. Decisions made based on accurate and timely data better enable companies to remain competitive in the market. Accounting digitization provides more transparent and reliable information, which makes it easier for companies to strategize their business and plan budgets better.

The effect of digitalization on operational efficiency and decision-making is inseparable from the ability of digital systems to manage large amounts of complex data (Gautam, 2024). In manual systems, financial data management often requires large physical archives and time-consuming document search processes. However, with digitization, data can be stored in a digital form that can be accessed at any time through a cloud-based system. In addition, digital systems can provide better security features, reduce the risk of loss or damage to important data, and allow companies to maintain the integrity of their information. However, while accounting digitization offers a wide range of benefits, it also comes with its own set of challenges. Integrating new technology into existing systems requires careful planning and an in-depth understanding of the company's specific needs. In addition, there are risks associated with data security and privacy that must be carefully managed. Companies need to ensure that the systems they choose meet strict security standards and that financial data is protected from potential cyber threats.

The digitization of accounting is also driving changes in the skills required by accounting professionals (Nurfianti, 2024). By moving from manual tasks to more complex data management and analysis, accountants are expected to develop new skills in the use of software and analysis tools. Ongoing education and training is key to ensuring that accounting staff remain competent in an increasingly technological work environment. Companies need to invest in the development of these skills to maximize the benefits of accounting digitalization (Gonçalves, 2022). The implementation of accounting digitalization also often involves changes in organizational culture. The digitization process affects not only the way of working but also the way of thinking and communicating within the company (Ribeiro, 2021). Accepting new technologies and adapting to automated processes requires openness to change and readiness to overcome challenges that may arise (Hai, 2021). Therefore, effective change management is essential to ensure that accounting digitalization can be implemented smoothly and accepted by all members of the organization.

As part of the digitization process, companies also need to consider the aspect of system integration. Integrating various accounting and financial systems with other business applications, such as inventory management and human resource systems, can improve data consistency and efficiency across the organization. This integration enables a seamless flow of information between departments and facilitates more comprehensive and accurate reporting. The success of accounting digitization also relies heavily on the support and involvement of company leaders (Coman, 2022). Strong leadership and a clear vision of the benefits and goals of digitization will influence the successful

implementation of this technology. Leaders must be able to motivate and support their teams in the face of change and ensure that investments in technology and training receive adequate support. This study aims to analyze the effect of accounting digitalization on operational efficiency and decision making in the company. By focusing on companies that have implemented digital systems in accounting.

## **METHODS**

This research method uses a qualitative approach by utilizing a literature review to explore the effect of accounting digitalization on operational efficiency and decision-making in companies. The research process began by conducting an in-depth literature review of academic articles, industry reports, and other publications that address the topics of accounting digitalization, operational efficiency, and decision-making. This review aims to understand the basic concepts, theories, and previous findings regarding how accounting digitalization affects operational processes and managerial decisions. Based on the literature review, this study will develop a conceptual framework to identify key variables and the relationships between them. Next, in-depth interviews will be conducted with accounting practitioners and managers from several companies that have implemented accounting digitalization. These interviews aim to gather first-hand information regarding their practical experiences, challenges faced, as well as the impact of digitization on operational efficiency and decision-making quality in their companies. Data from the interviews will be thematically analyzed to identify key patterns and themes that emerge, as well as to link the empirical findings with insights gained from the literature review. This method is expected to provide a comprehensive understanding of the influence of accounting digitalization and offer practical recommendations for companies in improving their accounting systems.

## **RESULTS AND DISCUSSION**

The implementation of accounting digitalization in companies shows that the adoption of this technology cannot be done instantly, but rather requires a gradual and structured approach (Petchenko, 2023). The results indicate that many companies, especially in the trade, service, and manufacturing sectors, are starting to integrate cloud-based software and ERP systems as part of digital transformation (Križanić, 2020). The initial steps taken by companies generally start with data migration from manual systems to digital systems, which requires rigor to ensure that the transferred data is accurate and error-free. In addition, the use of artificial intelligence-based applications is also being implemented to automate processes, such as transaction recording and financial data analysis, that previously required a lot of manual intervention. This not only speeds up workflows but also reduces the potential for errors that often occur in manual systems. To ensure the success of this transformation, companies should focus on intensive training for employees, as the ability to operate new technologies is instrumental in maximizing the benefits of accounting digitization (Petcu, 2024).

Although the potential benefits of accounting digitization are enormous, the adoption process is faced with various challenges that require appropriate handling strategies (Agostino, 2022). Informants in the interviews revealed that one of the biggest challenges is resistance from employees who are used to manual systems. Many employees feel reluctant to adapt to new technology due to limited understanding or discomfort in using digital systems. To overcome these barriers, companies need to provide comprehensive training and create a work environment that supports change. In addition, training should not only focus on technical aspects, but also on developing an understanding of the benefits of digitalization, such as increased efficiency, data accuracy, and faster decision-making (Mondejar, 2021). With this approach, companies can ensure that employees not only accept the new technology, but are also motivated to make the most of it to improve the company's overall operational performance (Alliou, 2023).

Accounting digitalization is proven to have a positive impact in improving the efficiency of company operations through the automation of various routine processes that previously required a lot of manual intervention (Blahušiaková, 2023). By implementing digital technology, such as automated accounting software and ERP system integration, companies can automate daily activities, such as recording transactions, reconciling reports, and archiving financial documents (Lopes, 2024). Based on interviews with several companies that have switched to digital systems, it was found that they managed to reduce processing time by 40% compared to manual methods. This allows companies to process financial data more quickly and efficiently, so that financial reports can be prepared in a shorter time. This speed in data processing not only increases efficiency, but also supports better accuracy, which in turn contributes to more timely decision-making. The efficiencies resulting from automation not only result in reduced working time, but also free employees from repetitive administrative tasks, allowing them to focus more on strategic analysis and activities that add value to the company. In line with findings in the literature, accounting process automation also reduces the risk of human error, which often occurs when manually recording transactions (Ayinla, 2024). By using a digital system with automatic validation features, companies can ensure that the data recorded is more accurate and consistent. This is very important, especially for companies that have to make quick business decisions based on available financial data (Pachouly, 2022). In addition, the time saved from manual processes allows companies to allocate resources more effectively, so that employees can contribute to strategic initiatives, such as budget planning and the development of more growth-focused business strategies.

Increased speed of information access is one of the main benefits offered by accounting digitalization, especially with the implementation of cloud-based systems (Tahmid, 2023). In interviews with several informants, they emphasized that the use of this technology allows real-time data retrieval, which significantly speeds up the process of preparing financial reports. Previously, with a manual system, financial reports took quite a long time to process and compile, while with digitization, data can be accessed anytime and anywhere, allowing companies to compile financial reports more quickly and precisely. This speed in data processing and retrieval is very important, because it can provide more up-to-date information for decision making that is more responsive to dynamic market conditions (Ngcobo, 2024). The speed of access to financial data available in digital systems allows companies to respond more efficiently to changes in the market or customer needs. For example, in the face of fluctuating raw material prices or changing product demand trends, companies can quickly evaluate the impact on their financial performance and make more timely decisions. More quickly available information also reduces reliance on time-consuming processes, so companies can reduce the risk of missing opportunities or incurring losses due to delays in decision-making. Therefore, accounting digitalization not only speeds up internal workflows, but also helps companies to be more adaptive to external changes that may affect their success in the market.

Accounting digitization not only increases efficiency in data processing, but also brings positive impacts in document management. Most of the companies involved in this study have switched from physical document management to digital archives, which provides various advantages (Gnatiuk, 2024). The use of digital archives not only saves storage space that was previously needed to store piles of physical documents, but also simplifies the process of searching and retrieving documents needed (Jordan, 2022). Informants in interviews revealed that the digital system makes it possible to access documents quickly through the search feature, which previously took hours in the manual system. With digital archives, searching for documents can now be done in just seconds or minutes, which greatly reduces wasted time and speeds up workflow in the company. In addition, digital document management provides more benefits in terms of data security and durability (Berdik, 2021). Digital systems are equipped with automatic backup features and stricter access controls, which protect important documents

from physical damage or loss that may occur with manual archives (Kaur, 2021). This way, companies can reduce the risk to sensitive data and ensure that important financial documents, contracts or reports are always available in a preserved state. This increased efficiency in document management also plays an important role in accelerating managerial decisions, as relevant information can be accessed more easily and quickly. Thus, accounting digitization not only improves internal operations, but also contributes to the more efficient and secure management of resources, which ultimately improves the overall productivity and performance of the company.

Accounting digitization has a very significant impact on the managerial decision-making process by providing faster and more accurate data (Gulin, 2019). One of the main advantages highlighted in this research is the easy access to real-time data, which allows managers to make data-driven decision making. Informants from companies that have implemented digitization systems revealed that the information available in real-time allows them to be faster and more precise in evaluating the company's financial performance. With more accurate and up-to-date reports, managers can easily monitor the company's financial health and immediately take corrective measures when necessary, such as adjusting budgets or adjusting business strategies to stay relevant to changing market conditions. Digitalization also enhances companies' ability to plan budgets and formulate long-term business strategies (Björkdahl, 2020). With more in-depth and efficient data analysis, managers can evaluate various financial aspects of the company, such as expenses, revenue, and cash flow, and project future performance more accurately. Digital systems allow companies to conduct simulations or forecasting, which is very useful in budget planning and strategic decision-making (Vecchiato, 2012). Informants emphasized that the ability to evaluate various scenarios based on more complete and structured data helps them formulate more effective strategies. Therefore, the digitalization of accounting not only accelerates the decision-making process, but also improves the quality of the decisions taken, which in turn can increase the competitiveness and profitability of the company in the face of an increasingly competitive market.

While accounting digitalization brings a range of significant benefits, its implementation is also inseparable from a number of challenges that companies need to face. One of the main barriers identified by informants is the high initial implementation cost. Companies have to spend money to purchase software, hire experts for system installation and configuration, and provide training for employees. This cost is a major obstacle for small and medium-sized companies that have limited budgets. In addition, the lack of adequate technology infrastructure is also a challenge, especially in companies that do not yet have a strong IT system or are not accustomed to the use of advanced technology (Hendrawan, 2024). The process of integrating digital systems with legacy systems often requires complicated and time-consuming adjustments, which can add to the cost and complexity of implementation (Rane, 2024). In addition to cost and infrastructure factors, resistance from employees is also a significant challenge. Some employees who are used to manual systems may feel anxious or uncomfortable with the changes brought by new technology. This can hinder the adoption process of digital systems in organizations. Some informants mentioned that despite training, adaptation to a new system takes time and continuous support so that employees can feel more confident in using technology. Another challenge that arises in the implementation of accounting digitalization is concerns related to data security, especially for companies that do not have adequate cybersecurity protocols (Kafi, 2023). Digital systems that manage a company's financial data are highly vulnerable to cyber-attacks, and if the system is not equipped with strong protection, the company could face the risk of costly data leaks. Therefore, it is important for companies to ensure that the adopted systems are equipped with adequate security layers, as well as conduct regular updates to keep the data safe.

The role of leadership in digital transformation is crucial, as found in the interview results that visionary and proactive leaders have the ability to overcome various internal barriers that arise

during the technology adoption process (Kubiczek, 2024). Leaders who are able to convey a clear vision of the benefits of digitization and communicate it effectively to all employees can create a more supportive atmosphere for change. Strong leaders in this regard are also instrumental in planning and implementing the right strategies to facilitate a smooth transition to digital systems. With the right approach, leaders can reduce the level of resistance that generally arises from employees who are accustomed to the old way of working, as well as direct the company to be better prepared for the changes brought by digital transformation. In addition, existing literature supports these findings by emphasizing that digital transformation is more likely to succeed when supported by a clear and consistent strategy from top management. Top managers who have a deep understanding of technology and its benefits to the business will be able to provide the right direction, allocate the resources needed, and ensure that all elements in the organization are moving towards the same goal. Strong leadership also proves critical in making decisions related to budget allocation, selecting the right technology, and providing the necessary training and support for employees to adapt to the new system. Therefore, effective leadership not only facilitates the digital transition, but also motivates employees to actively participate in the change process, so that companies can maximize the potential of technology in achieving higher efficiency and competitiveness.

Accounting digitization not only provides benefits in terms of operational efficiency, but also plays an important role in supporting long-term business sustainability (Klymenko, 2021). One of its significant contributions is its ability to help companies adapt quickly to frequent regulatory changes. In this increasingly connected and complex world, regulatory changes, be it in the areas of taxation, accounting, or other compliance, often require substantial time and resources to comply with. Digital systems, especially those that are cloud-based or ERP, allow companies to easily update systems in line with regulatory changes without the need for extensive manual effort. This not only reduces the risk of legal violations, but also ensures that companies continue to operate in accordance with established standards, maintaining the reputation and trust of customers and regulators. Accounting digitization also gives companies a significant competitive advantage in an increasingly digital and connected marketplace (Puspitawati, 2024). With the ability to access data in real-time, companies can respond quickly to market changes and make more informed, data-driven decisions. This advantage becomes especially important in a dynamic business environment, where companies must be able to adapt quickly to changing trends, consumer demands, and intense competition. More accurate and faster available information allows companies to take more appropriate strategic steps, such as price adjustments, more effective budget planning, and more efficient resource management. Thus, accounting digitalization not only contributes to short-term efficiency, but also helps companies build stronger and more sustainable competitiveness in the ever-evolving global market.

## **CONCLUSION**

The conclusion of this study shows that accounting digitalization has a significant influence on operational efficiency and decision-making in companies. The implementation of digital accounting systems, such as cloud-based software and ERP, has been proven to automate routine processes, reducing the time and effort previously required in recording transactions, reconciling reports, and managing documents. Thus, companies can allocate human resources to more strategic tasks and improve overall productivity. Accounting digitization increases the speed of access to real-time financial data, allowing companies to respond to market changes faster and make more timely decisions. More accurate and reliable data also improves the quality of managerial decision-making, contributing to increased efficiency and effectiveness in budget planning, resource management, and business strategy. Nonetheless, challenges related to implementation costs, employee resistance, and the need to update systems in line

with regulations still need to be overcome. Overall, accounting digitalization not only improves the operational efficiency of companies, but also provides a competitive advantage that is essential for business sustainability in an increasingly dynamic and competitive market. The implications of this study indicate that accounting digitalization has a significant impact on operational efficiency and decision-making in the company, which promotes increased productivity and competitive advantage. For companies, the results of this study suggest the importance of careful planning in implementing digital systems, with the support of employee training and effective change management so that the transition runs smoothly. For academics, this study enriches the literature related to the influence of digitalization in accounting and decision-making, and opens opportunities for further research on the challenges, opportunities, and policies that can support the adoption of digital technology in the business sector.

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