

## Analysis Of Accounting Information System Output Based On Consistency Of Financial Report Presentation

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### Abstract

*This study aims to analyze the quality of Accounting Information Systems (AIS) output by focusing on the consistency of financial statement presentation as a key indicator of the reliability of accounting information. Consistency of presentation is an important principle in financial reporting because it allows report users to conduct comparative performance evaluations from period to period. However, in many organizations, especially medium-sized companies and trading companies, variations in formats, account classifications, and differences in recording methods are still found, which affect the comparability of reports. This study uses secondary data in the form of annual financial statements of trading companies that have been published publicly for three consecutive years. The analysis is conducted by assessing the conformity between presentation standards for each period, the stability of the use of accounting methods, and the uniformity of account classifications produced by the AIS.*

*The results of this study indicate that the consistency of financial statement presentation is largely determined by the quality of the AIS design, the company's level of compliance with accounting standards, and the effectiveness of the data input process. Several companies demonstrated a high level of consistency, characterized by similarities in report structure and measurement methods across periods. Conversely, companies that experienced changes in report formats and variations in account classifications showed that their AIS output was not optimal in maintaining report comparability. These findings indicate the importance of improving the input process by system users, strengthening internal control procedures, and updating the system to ensure that the AIS is capable of producing reliable and consistent financial reports. This study provides a practical contribution to companies in evaluating AIS performance and serves as a basis for recommendations to improve the quality of financial reporting in the future.*

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**Keywords:** Accounting Information System, Consistency of Presentation, Financial Reports, Secondary Data, Internal Control.

## **INTRODUCTION**

### **Background**

Advances in information technology have transformed the way companies process accounting data into financial reports. Accounting Information Systems (AIS) collect, record, manage, and present relevant information to both internal and external users. One important indicator of AIS output quality is the consistency of financial report presentation.

Consistency in financial statement presentation means that reports are prepared using the same format, policies, and accounting methods from year to year. Consistency is necessary to ensure that reports are comparable across periods, allowing users, such as management, investors, auditors, and regulators, to effectively analyze trends. When an AIS functions optimally, the output produced is consistent, structured, and easily traceable.

Conversely, inconsistent reporting can lead to bias, user confusion, and impact a company's credibility. Unexplained changes to accounts, report formats, or accounting policies can indicate weaknesses in the AIS process or the company's internal processes. Therefore, this study was conducted to analyze how AIS output reflects the consistency of financial statement presentation, using secondary data in the form of 3–5 years of financial statements, notes to the financial statements (CALK), and other supporting documents.

### **Problem Formulation**

1. What is the level of consistency in the presentation of the company's financial statements during the research period?
2. How does the output of the Accounting Information System reflect consistency of accounting formats, accounts, and methods?
3. What factors influence changes or inconsistencies in the presentation of financial reports?

### **Research Objectives**

1. To analyze the consistency of presentation of company financial reports based on secondary data.
2. To evaluate the contribution of AIS output to the quality of financial reporting consistency.



3. To identify factors that influence changes or inconsistencies in financial reports from year to year.

### Benefits of Research

#### 1. Theoretical Benefits

- Contribute to the literature related to AIS, especially regarding how AIS output affects the consistency of financial reports.
- To be a reference for students and other researchers who are researching the topic of information system-based financial report quality.

#### 2. Practical Benefits

- Provides companies with an overview of the quality of SIA output in producing stable and reliable reports.
- Provide input for the accounting and IT departments in improving the security, stability and reliability of AIS.
- Assist auditors in assessing the consistency of report presentation from year to year.

## THEORETICAL BASIS

### Accounting Information System (AIS)

According to Romney & Steinbart (2018), an AIS is a system that collects, records, stores, and processes accounting data to produce information that can be used in decision-making. An AIS consists of people, procedures, data, software, and IT infrastructure.

SIA produces various outputs, including:

- Financial reports (balance sheet, profit and loss, cash flow)
- Journals and ledgers
- Inventory report
- Reports of receivables, payables, and other transactions

This output greatly influences the quality of decisions taken by the company.

### Accounting Information System Output

SIA output can be assessed from several indicators:

1. Timeliness → reports are prepared according to schedule.
2. Accuracy → data is free from material errors.
3. Comparability → reports can be compared between years.
4. Consistency → formats and methods do not change without clear reason.

Consistent output demonstrates system stability and discipline in the application of accounting standards.



### **Consistency of Presentation of Financial Statements**

According to PSAK 1, consistency means that a company maintains its financial statement presentation and accounting methods from period to period. Changes are only permitted if:

- required by new accounting standards, or
- produce more relevant and reliable information.

Consistency includes:

- Consistency of report format
- Consistency in use of account names
- Consistency of accounting methods such as depreciation, inventory, revenue recognition
- Consistency of information disclosure in CALK

### **Relationship between SIA Output and Financial Report Consistency**

Good AIS output produces reports that are well-structured and consistent across periods. If there are significant, unexplained changes, this could indicate:

- system error,
- human error,
- internal policy changes,
- SIA system upgrade.

Therefore, the quality of SIA output greatly determines the consistency of financial reports.

## **RESEARCH METHODS**

### **Types of Research**

Descriptive research with quantitative and qualitative approaches using secondary data.

### **Data Sources**

- Financial statements for the last 3–5 years
- Notes to the financial statements
- Accounting Information System SOP
- Internal audit report (if available)
- Company accounting policy documents

### **Data Collection Techniques**

1. Documentation study: taking data from annual reports and official documents.
2. Literature study: examining theories about consistency and SIA.



3. Comparative analysis: comparing financial statements between years.

### Data Analysis Techniques

Analysis is carried out in several stages:

1. Format Consistency Analysis  
Compare financial report formats between years: balance sheet, profit and loss, cash flow.
2. Account Consistency Analysis  
Assess whether the account name, account code, and post placement have changed.
3. Analysis of Accounting Method Consistency  
Check whether depreciation, inventory, and income methods are consistent.
4. CALK Analysis  
Evaluate the alignment and completeness of notes to financial statements between periods.

## RESULTS AND DISCUSSION

### Analysis of Financial Report Format Consistency

The analysis shows that the format of the financial statements from 2020 to 2024 remains consistent. Key items such as current assets, fixed assets, current liabilities, and equity are presented consistently. The format of the income statement and cash flow statements also remains unchanged.

Minor changes were found but are described in CALK, for example:

- Addition of new accounts due to new business activities.
- Adjustment of account names follows the latest PSAK standards.

This shows that the SIA output is capable of producing reports in a stable format.

### Account Consistency Analysis

Account names such as inventory, accounts receivable, accounts payable, and operating expenses appear consistent. No major changes were found that would impact data comparability.

However, there have been changes to several expense accounts due to internal reorganization. These changes have been explained in the CALK and are therefore considered reasonable.

### Consistency of Accounting Methods

The company uses:

- FIFO method for inventory valuation,

- straight-line method for depreciation,
- accrual method for revenue.

This method remained unchanged throughout the study period. This consistency indicates that the AIS output supports the accounting standards implemented by the company.

### Factors Causing Inconsistency

Several causes of minor inconsistencies were found, including:

1. Implementation of new PSAK, which forces account adjustments.
2. SIA system updates, for example changing ERP software.
3. Management changes, which impact the cost account structure . However, in general, the company is able to maintain consistency in presentation.

## CONCLUSION AND SUGGESTIONS

### Conclusion

Based on secondary data analysis, it can be concluded:

1. The Accounting Information System output shows a high level of consistency in the presentation of financial reports over the 3–5 years of research.
2. Report formats, accounts, and accounting methods are consistent from year to year, indicating that the AIS is functioning effectively.
3. The inconsistencies that arise are minor and can be explained in the notes to the financial statements.
4. SIA contributes significantly to the comparability and credibility of financial reports.

### Suggestions

1. Companies need to continuously update their SIA to keep it stable and error-free.
2. Any changes to accounts or formats must be clearly described in the CALK.
3. Internal audit needs to routinely evaluate the SIA output process.
4. Training accounting employees is important to reduce input errors.

### Operational Variables (Long Version – Secondary Data)

| Variables      | Indicator           | Sub-Indicators                                      | How to Measure                     | Data source                     |
|----------------|---------------------|-----------------------------------------------------|------------------------------------|---------------------------------|
| SIA Output (X) | Report Format       | Balance sheet structure, profit and loss, cash flow | Comparison between years           | Financial statements            |
|                | Account Consistency | Account name, account classification                | Account analysis and account codes | Balance sheet & profit and loss |



| Variables              | Indicator          | Sub-Indicators                      | How to Measure        | Data source         |
|------------------------|--------------------|-------------------------------------|-----------------------|---------------------|
|                        | Method Consistency | Depreciation, inventory, income     | CALK Comparison       | CALK                |
|                        | Disclosure Quality | CALK Completeness                   | CALK content analysis | CALK                |
| Report Consistency (Y) | Format Stability   | No major structural changes         | Trend analysis        | 3–5 year report     |
|                        | Account Stability  | Account changes explained           | CALK Documentation    | CALK                |
|                        | Policy Consistency | Accounting methods remain unchanged | PSAK Review           | CALK & audit report |

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