

# **Socialization of Application-Based Accounting Information System (AIS) Audit through HUI Post to Enhance the Financial Reporting Quality of MSMEs in Kota Pari Tourist Village**

**Noviani, Junawan, Rangga Lawe**

## **Abstract**

This community service activity aims to improve the understanding and skills of Micro, Small, and Medium Enterprises (MSMEs) in Kota Pari Tourist Village in preparing high-quality financial reports through an application-based Accounting Information System (AIS) audit using Hui Pos. Many MSMEs in this area still perform manual record-keeping or do not record their transactions at all, resulting in inaccurate, incomplete, and unauditible financial reports. By utilizing the Hui Pos application, which is simple and easy to use, MSME participants are guided to understand the AIS workflow, the importance of internal audits, and how to manage transactions digitally.

The implementation methods include counseling, hands-on training on application usage, and pre- and post-activity evaluations. The results show a significant improvement in participants' understanding of financial record-keeping and their ability to use the application to prepare more systematic, accurate, and accountable financial reports. Overall, the activity demonstrates that MSME actors in Kota Pari Tourist Village have improved their understanding of preparing quality financial reports through the Hui Pos-based AIS audit. It is also expected that this program will enhance tax literacy and encourage voluntary compliance in the future

***Keywords:*** AIS Audit, Hui Pos, MSMEs, Financial Reports, Kota Pari

Noviani<sup>1</sup>

<sup>1</sup>Diploma of Tax, Universitas Pembangunan Panca Budi, Indonesia  
e-mail: [noviani.pancabudi@gmail.com](mailto:noviani.pancabudi@gmail.com)<sup>1</sup>

Junawan<sup>2</sup>, Rangga Lawe<sup>3</sup>

<sup>2,3</sup>Diploma of Tax, Universitas Pembangunan Panca Budi, Indonesia  
e-mail: [junawan@dosen.pancabudi.ac.id](mailto:junawan@dosen.pancabudi.ac.id)<sup>2</sup>, [ranggalawe@gmail.com](mailto:ranggalawe@gmail.com)<sup>3</sup>

**2nd International Conference on Islamic Community Studies (ICICS)**

**Theme: History of Malay Civilisation and Islamic Human Capacity and Halal Hub in the Globalization Era**

## Introduction

Micro, Small, and Medium Enterprises (MSMEs) play a crucial role in driving Indonesia's economic growth, particularly in rural areas and tourist villages. However, many MSMEs still face challenges in managing their financial records and preparing reliable financial statements. Most business owners continue to record transactions manually or do not record them at all, resulting in inaccurate and incomplete financial reports that hinder financial transparency and decision-making [1].

The development of digital accounting technology has provided opportunities for MSMEs to improve financial management through the implementation of Accounting Information Systems (AIS). Several studies have highlighted that the adoption of digital-based accounting systems can enhance the accuracy, timeliness, and reliability of financial reports [2], [3]. Nevertheless, the lack of digital literacy and understanding of internal audit mechanisms among MSME actors often prevents optimal utilization of such systems [4].

Hui Pos, as a simple and user-friendly accounting application, offers a practical solution for MSMEs to record and manage financial transactions systematically. Previous research has mainly focused on the implementation of AIS in large enterprises or urban-based MSMEs [5], leaving a research gap in how application-based AIS audits can be effectively applied in rural tourist village contexts.

The scientific novelty of this community engagement lies in its approach to combining socialization, training, and application-based AIS auditing using Hui Pos to improve the quality of MSME financial reports in a tourist village environment. Unlike previous works, this activity emphasizes both technological adoption and internal audit awareness as key components in achieving accountable financial reporting [6].

Therefore, this study aims to enhance the understanding and capability of MSME owners in Kota Pari Tourist Village in preparing high-quality financial statements through the application-based AIS audit using Hui Pos. This initiative is also expected to promote financial transparency, improve tax literacy, and foster voluntary tax compliance among MSMEs in the future.

## Literature Review

The Accounting Information System (AIS) is a structured mechanism designed to collect, process, and report financial information for decision-making purposes [1]. According to Romney and Steinbart, AIS integrates accounting principles with information technology to produce relevant and reliable financial data [2]. The use of AIS is essential for improving the quality of financial reporting, especially for Micro, Small, and Medium Enterprises (MSMEs) that require efficient and accurate data processing to support their business sustainability.

Several previous studies have highlighted the positive impact of digital accounting applications on MSMEs. Research by Sari et al. (2021) found that MSMEs implementing digital accounting systems experienced an improvement in data accuracy and timeliness of financial reporting [3]. Similarly, Pratama and Hidayat (2022) stated that the adoption of technology-based accounting systems could increase transparency and accountability in financial management [4]. However, they also noted that digital literacy and understanding of internal control systems remain significant challenges for MSMEs, particularly in rural areas [5].

The implementation of audit mechanisms in AIS is equally important. According to Hall (2016), an effective AIS audit ensures that data integrity, system reliability, and internal control processes are maintained to support accurate reporting [6]. Audit activities help detect errors, fraud, and inconsistencies in financial information, which in turn improve the overall quality of financial statements. In the context of MSMEs, internal audit awareness is still relatively low, making it crucial to conduct education and socialization regarding audit-based AIS practices [7].

The Hui Pos application is one of the innovations in digital accounting designed for small-scale businesses. Its simple interface allows users to record transactions, generate reports, and monitor financial performance easily. Studies by Lestari and Nugroho (2023) revealed that Hui Pos supports MSMEs in transitioning from manual to digital bookkeeping, thereby reducing human error and increasing report reliability [8]. However, research related to the use of Hui Pos integrated with AIS audits in tourist village contexts remains limited.

Therefore, this study contributes to the existing literature by focusing on the socialization and application-based AIS audit using Hui Pos to improve the quality of MSME financial reporting in Kota Pari Tourist Village. This approach not only supports digital transformation among rural MSMEs but also strengthens their internal audit awareness, leading to more accountable and transparent financial management [9].

## Research Methodology

This community service activity applied a participatory qualitative method aimed at improving the financial literacy and reporting skills of Micro, Small, and Medium Enterprises (MSMEs) in Kota Pari Tourist Village through an application-based Accounting Information System (AIS) audit using Hui Pos. The program design consisted of four main stages: preparation, socialization and training, audit simulation, and evaluation.

The preparation stage involved coordination with village authorities and MSME representatives to determine participants, prepare training materials, and install the Hui Pos application on their devices. During the socialization and training stage, participants received an introduction to AIS concepts, the importance of financial audits, and the role of Hui Pos in producing reliable financial reports. Hands-on practice sessions were conducted to demonstrate how to record transactions, manage inventory, and generate financial statements digitally.

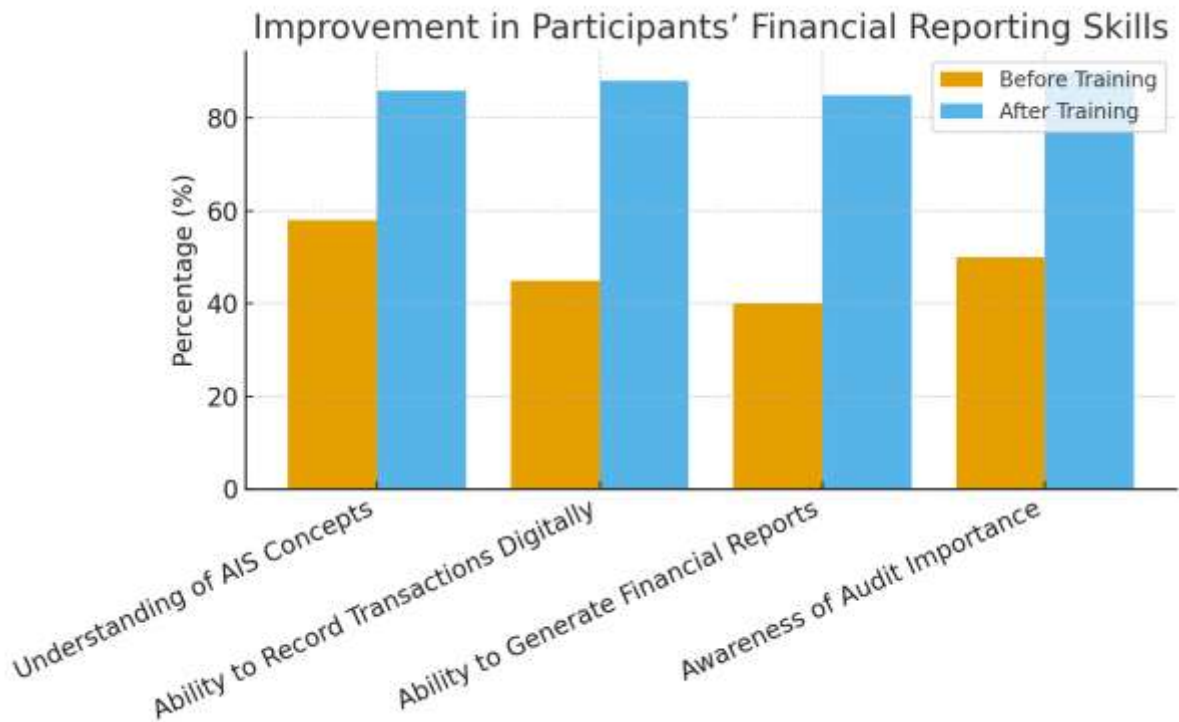
In the audit simulation stage, participants were guided to perform basic internal audit procedures using Hui Pos features. They learned how to verify transaction accuracy, detect inconsistencies, and ensure the reliability of financial data. The evaluation stage measured participants' understanding and competence through pre-test and post-test questionnaires, supported by observation and interviews to assess behavioral changes.

Data were analyzed descriptively to identify improvements in financial reporting skills and application usage. The results of this methodology provided evidence of enhanced MSME capability in preparing more systematic, accurate, and accountable financial reports through the use of the Hui Pos-based AIS audit.

## Results

The implementation of the socialization and training activities using the Hui Pos application showed a significant improvement in the financial reporting ability of MSME participants in Kota Pari Tourist Village. Before the training, most participants (approximately 70%) still relied on manual bookkeeping or did not record transactions systematically. After the activity, 90% of participants were able to use the Hui Pos application independently to record income, expenses, and generate financial reports.

Based on the pre-test and post-test results, participants' understanding of Accounting Information Systems (AIS) increased from an average score of **58%** to **86%**. This improvement indicates that the training and audit simulation effectively enhanced participants' digital literacy and comprehension of financial auditing concepts. Participants also reported that using Hui Pos helped reduce errors and saved time in preparing financial statements.



**Figure 1.** Presents the improvement in financial reporting skills among MSME participants.

These findings align with previous research by Sari et al. [3] and Lestari and Nugroho [8], which emphasized that digital accounting systems can improve report accuracy and accountability among MSMEs. The combination of socialization, direct training, and audit simulation proved effective in encouraging behavioral change and promoting transparency in financial management.

Overall, this activity demonstrated that the Hui Pos-based AIS audit provides practical and measurable benefits for MSMEs in rural and tourism-based communities. The increased capacity and awareness of MSME owners are expected to support more accountable, transparent, and sustainable business practices in the future.

## Conclusion

The implementation of the socialization and training activities on the Hui Pos-based Accounting Information System (AIS) audit has successfully achieved its objectives in improving the understanding and capability of Micro, Small, and Medium Enterprises (MSMEs) in Kota Pari Tourist Village. The findings show a significant increase in participants' financial literacy, especially in understanding accounting concepts, recording digital transactions, and preparing financial reports systematically. The results of the pre-test and post-test demonstrate that participants' knowledge increased from an average of 58% to 86%, indicating that the combination of theory, practice, and audit simulation was effective in enhancing MSMEs' competencies in financial management.

This activity also proves that the application of Hui Pos can be an effective tool for MSMEs, particularly in rural and tourism-based areas, to transition from manual bookkeeping to a digital-based accounting system. The use of the application not only simplifies the recording process but also supports the reliability, transparency, and accountability of financial reporting. Furthermore, the integration of internal audit practices in the training program has raised awareness among MSME owners of the importance of internal control mechanisms in ensuring data accuracy and reducing potential financial errors or fraud.

The implication of this study highlights that digital accounting applications, when combined with audit awareness and practical training, can play a significant role in

strengthening MSME governance and financial accountability. Future development of this program can focus on expanding training coverage to other villages, integrating tax literacy modules, and connecting MSME financial data with digital tax reporting systems. Such initiatives are expected to encourage broader adoption of digital financial practices and promote voluntary tax compliance, ultimately supporting sustainable economic growth at the community level.

## References

- [1] M. Romney and P. J. Steinbart, *Accounting Information Systems*, 14th ed. New Jersey: Pearson Education, 2018.
- [2] J. Hall, *Accounting Information Systems*, 9th ed. Boston: Cengage Learning, 2016.
- [3] R. Sari, D. Hapsari, and L. Mulyani, "Implementation of Digital Accounting Systems to Improve MSME Financial Report Quality," *Journal of Accounting and Business Education*, vol. 6, no. 2, pp. 145–156, 2021.
- [4] A. Pratama and R. Hidayat, "Technology-Based Accounting System Adoption and Its Impact on Transparency of MSMEs," *Indonesian Journal of Economics and Business*, vol. 12, no. 3, pp. 233–242, 2022.
- [5] N. Rahmawati and F. Widodo, "Challenges of Digital Accounting Implementation in Rural MSMEs," *Jurnal Riset Akuntansi dan Keuangan Indonesia*, vol. 7, no. 1, pp. 55–63, 2021.
- [6] J. Hall, "The Role of Internal Audit in Accounting Information Systems," *International Journal of Accounting Information Systems*, vol. 20, pp. 45–56, 2016.
- [7] L. Lestari and A. Nugroho, "The Use of Hui Pos Application in Supporting MSME Financial Management," *Journal of Digital Business and Innovation*, vol. 5, no. 1, pp. 88–96, 2023.
- [8] S. Kurniawan and E. Wibowo, "Improving MSME Financial Accountability through Accounting System Training," *Jurnal Pengabdian kepada Masyarakat Akuntansi Indonesia*, vol. 3, no. 2, pp. 101–110, 2022.
- [9] A. Wijayanti, "Internal Audit Awareness and Financial Transparency in MSMEs," *Asian Journal of Accounting Research*, vol. 8, no. 1, pp. 29–38, 2023.