

Bridging the Gap: Evaluating the Daily E-Financial Reporting System at Shopee Express and its Impact on Operational Precision

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Abstract

This research arises from the growing need for a fast, accurate, and adaptive financial reporting system in line with the rapid digital transformation occurring in the expedition service industry. As a logistics provider, Shopee Express requires an information system capable of enhancing operational efficiency and strengthening accountability. This study focuses on evaluating the implementation of a daily e-financial reporting system at the Shopee Express operational unit in Bandar Perdagangan to determine its effectiveness and the challenges faced during its adoption. A qualitative-descriptive case study method was used, with data collected through triangulation, including user interviews, direct observation of reporting procedures, and documentation review. Analysis employed the PIECES framework (Performance, Information, Economy, Control, Efficiency, Service) to identify both strengths and system limitations. Findings show that the daily e-financial reporting system has significantly improved reporting speed, data accuracy, and internal control mechanisms. However, some issues remain, such as inadequate user training and limited system integration, which may hinder further optimization. Overall, users expressed positive acceptance due to the system's ease of use, intuitive interface, and reliable information output. This study concludes that the daily e-financial reporting system is an essential asset that supports Shopee Express's operational performance. Recommendations include enhancing training programs and adopting scalable cloud-based technologies.

Keywords: accounting information system, e-financial report, Shopee Express, digital expedition

Introduction

The rapid expansion of the digital logistics sector in Indonesia has driven businesses to integrate advanced technologies to improve operational performance and maintain competitive advantage (Pakpahan et al., 2024). Shopee Express, as a prominent player in the logistics industry, has adopted a daily electronic financial reporting system across its operational offices. This system is primarily designed to enhance work efficiency, increase data accuracy, and shorten the financial reporting cycle at branch offices. Nevertheless, the actual implementation of digital systems often faces challenges, as observed in the Shopee Express Branch Office in Bandar Perdagangan. Initial assessments revealed various operational issues, suggesting a potential disconnect between the intended system design and its real-world application. These observations underscore the necessity for a thorough evaluation to ensure the system effectively fulfills its goals of efficiency and precision (Nasution & Fadli, 2025).

Using the PIECES framework (Performance, Information, Economy, Control, Efficiency, and Service), several critical issues emerge. From the Performance and Efficiency perspectives, challenges arise during peak periods, such as monthly promotional campaigns, when daily shipping volumes can exceed 5,000 packages. This surge amplifies the complexity of reconciling Cash on Delivery (COD) funds, increasing the likelihood of errors. Administrative staff are often required to manually cross-check discrepancies between couriers' physical deposits and the shipment data recorded in the system, a process that is time-consuming and hampers overall productivity (Astuti et al., 2025).

This problem has a direct impact on the Information dimension (Amelia & Tambunan, 2024). When manual corrections are often needed, the chance of making a mistake is up, which lowers the quality, integrity, and timeliness of the data (Nasib et al., 2019). As a result, management decisions that depend on daily e-financial reports may be delayed or wrong, which goes against one of the main aims of digital financial reporting: speed and accuracy (Harianto, Hou, et al., 2024). Weak internal



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monitoring and poor control systems can lead to hazards including data duplication, loss of information, and tampering with financial records when it comes to Control and Economy (Sauri & Suteja, 2024). These problems not only make the report less accurate, but they also put the company at risk of losing money and hurting its reputation. Sensitive financial information may be at risk of being misused or used for fraudulent purposes if there aren't adequate internal controls in place (Nazli et al., 2024).

When it comes to service, problems with internal reporting processes could have an indirect effect on the quality of service overall (Van et al., 2024). Delays and mistakes in data management can throw off operational routines, which can make both administrative personnel and branch management less happy and less productive (Mediaty et al., 2025). These issues show that a digital system's effectiveness depends not only on how advanced the technology is, but also on how skilled, disciplined, and adaptable the people who use it are. This finding is consistent with the research conducted by (Sagala, 2025), which underscore that the efficacy of accounting information systems (AIS) is significantly affected by user proficiency and sufficient training resources (Hasibuan et al., 2024).

Consequently, a comprehensive assessment of the execution of the daily e-financial reporting system is required. Cloud-based AIS technology has been demonstrated to decrease recording mistakes and enhance data integration; nevertheless, empirical examination is required to determine its practical efficacy. This kind of evaluation shouldn't just look at technical aspects; it should also look at how end users understand, use, and see the system in their daily work. A review of prior studies indicates that the majority of research on AIS digitalization has been on technical or quantitative dimensions (Al-hattami, 2024a). There is a lack of research that looks especially at how daily e-financial reporting systems are used in the fast-paced digital logistics industry (Information, 2025). But this industry works in a high-pressure setting where accurate data and quick decisions are very important.

This research gap highlights the necessity for a study that investigates how users' perceptions and experiences affect the adoption of digital systems in practical environments. This study employs a qualitative-descriptive methodology to comprehensively analyze the implementation dynamics of the daily e-financial reporting system at Shopee Express Bandar Perdagangan Branch. This methodology is anticipated to elucidate users' experiences and opinions that might remain undisclosed through quantitative techniques (Binsaeed et al., 2023). This research seeks to offer both theoretical and practical advancements in the evolution of digital accounting information systems within the logistics sector by analyzing users' real-world experiences. In practical terms, the findings may provide a foundation for Shopee Express management to formulate enhancement initiatives for both system performance and workforce training. Academically, the study enhances the literature on digital AIS implementation in the logistics sector, a domain that has undergone insufficient contextual and qualitative examination.

Theoretical Review

Daily E-Financial Reporting System

With improvements in information technology, electronic-based financial reporting systems have grown quickly. This lets businesses finish their financial reporting operations in real time and with more precision. (Kamboj & Choudhary, 2025) stressed that using these technologies gives businesses benefits in terms of better and more effective data handling. (Satpathy et al., 2024) also showed that technology in financial reporting makes it less necessary to handle data by hand, which is often prone to mistakes, and speeds up the process of reporting finances. This kind of reporting system is very useful for businesses who do a lot of business, like Shopee Express.

Performance

Small and medium-sized businesses (SMEs) are very important to the Indonesian economy because they create jobs, lower poverty, and support income equality (Dewi et al., 2025). SMEs possess high flexibility, enabling them to adapt and thrive even amidst economic uncertainty. They stay competitive by being able to come up with new ideas and suit the needs of the market (Nurbayan et al., 2025). SMEs also help the local economy grow, especially in areas that aren't very developed, by making better products that make businesses more competitive and help the economy stay strong.

Small and medium-sized businesses (SMEs) in these areas help communities become financially independent (Nurhidayah et al., 2025). Small and medium-sized businesses (SMEs) need help from the government to grow as best as possible. This help can come in the form of training, access to markets, and using technology for marketing and managing finances (Djohan et al., 2025). So, improving the performance of small and medium-sized businesses (SMEs) is important for making sure the economy is fair and long-lasting (Hou et al., 2025).

Data Accuracy

In financial reporting systems, it is very important that the data is correct. (Kgakatsi et al., 2024) say that the quality and integrity of data in information systems have a big effect on how well decisions are made. (Tsiu et al., 2024) found that using technology for electronic financial reporting can make data more accurate by making it less likely that mistakes will happen in manual processes. (Mgbame et al., 2024) also showed that digital technologies like cloud computing and automation make it easier to integrate systems, which makes the data that is collected more reliable. Using these technologies makes it easier and more accurate to gather, process, and report data. This enhances the quality of financial reports and helps people make better decisions. Digital technology is also very important for making sure that the information needed to make financial decisions is more accurate and reliable.

Internal Control

Internal control is the set of rules and procedures that make sure that a system is working correctly and that the information sent to stakeholders is correct and fair. Internal control is meant to make sure that the information a business sends forth is accurate and up to date (Fahmie et al., 2025). (Olontoyin, 2025) found that using an electronic financial reporting system can make internal control stronger since it makes the audit trail clearer and lowers the chance of making mistakes. (Al-hattami, 2024b) also said that digitizing reporting systems can make internal monitoring stronger by making it less likely that data would be misused and more clear.

Customer Satisfaction

Customer satisfaction with SME products is very important for a firm to keep going and grow (Sari et al., 2025). Customers who are really happy with a product are more likely to stay loyal to it, which leads to repeat purchases and recommendations. This grows the market and boosts sales. Also, a high level of customer satisfaction can improve a product's brand image and reputation, making small and medium-sized businesses more competitive in the market (Nurbayan et al., 2025). Customer satisfaction shows that the products match their requirements and expectations, which pushes small and medium-sized businesses (SMEs) to keep coming up with new ideas and making their products better (Nurhidayah et al., 2025). By using feedback from customers, small and medium-sized businesses (SMEs) can change their marketing and product development plans to better meet the needs of the market (Aditi et al., 2022). So, focusing on customer happiness is important for creating long-term relationships and keeping the firm going. This helps the local economy and the SME sector as a whole grow (Thamrin et al., 2025).

System Integration

System integration is the process of making different hardware and software work together as one efficient unit in an organization (Morakinyo, 2021). According to (Alhamami et al., 2024), excellent integration helps businesses handle data better, make decisions faster, and get more accurate data. (Al-hattami, 2024b) demonstrate that faults in system integration within electronic financial reporting systems might hinder data alignment across departments, consequently delaying the reporting process and elevating the risk of errors. (Binsaeed et al., 2023) also say that bad system integration can make the benefits of using technology less clear. So, making sure that system integration works

is very important for making operations more efficient, making sure that financial reports are accurate, and getting the most out of the technology that a company has put in place (Hassan, 2023) .

Methodology

This study used a descriptive qualitative methodology, utilizing a case study of Shopee Express in Bandar Perdagangan to assess the adoption of a daily electronic financial reporting system. We got the data by talking to users, watching the recording and reporting procedure, and looking at the appropriate documents. The PIECES (Performance, Information, Economy, Control, Efficiency, Service) framework was used to look at the pros and cons of the system that was put in place, with a focus on performance, internal control, and efficiency. The results show that the daily electronic financial reporting system has had good effects, like speeding up the reporting process, making the data more accurate, and increasing internal control. But problems like not enough training and bad system integration could slow down progress. Users are happy with the system since it is easy to use, has a straightforward interface, and gives them accurate information. Suggestions for this study include making the training program better and employing cloud-based technology to help the system grow. The primary value of this research is its contextual analysis, which can aid analogous sectors in assessing and enhancing their digital financial information systems, while also offering direction for the future implementation of more efficient and effective systems.

Results and Discussions

Results

This study demonstrates that the implementation of the daily electronic financial reporting system at Shopee Express has generated a significant positive impact on operational efficiency, data accuracy, and internal control mechanisms. Based on user interviews and direct observation, the system has successfully accelerated the daily financial reporting process, which previously required substantially longer processing times. Users reported that the system's simple and intuitive interface facilitates efficient data management. Moreover, the system enhances data accuracy by reducing errors commonly found in manual reporting and strengthens internal control by providing greater visibility over financial flows. Despite these benefits, several challenges were identified. Inadequate training has prevented some users from fully mastering the system's functionalities. Additionally, suboptimal system integration with other organizational tools has led to delays in interdepartmental data flow, thereby hindering operational efficiency.

Table 1. Research Findings

Evaluated Aspect	Key Findings	Impact
Reporting Speed	The system significantly accelerates daily reporting compared to the previous manual process.	Enhances operational efficiency and expedites financial report completion.
Data Accuracy	The electronic system reduces input and reporting errors.	Improves the reliability of financial reports and minimizes human error.
Internal Control	The system increases financial data visibility and reinforces internal control.	Strengthens oversight and reduces the risk of reporting errors or fraud.
Ease of Use	Users report that the system's simple interface facilitates rapid data processing.	Improves user satisfaction and supports system adoption among new staff.

User Training	Insufficient training limits users' mastery of system features.	Highlights the need for additional training to ensure optimal system utilization.
System Integration	Integration issues cause delays in data flow across departments.	Reduces operational efficiency and indicates the need for improved cross-departmental communication and system integration.
Improvement Suggestions	Adoption of cloud-based technology to enhance scalability and integration.	Enables system expansion aligned with business growth and supports real-time data access

Although the implementation of the daily electronic financial reporting system has delivered substantial benefits, challenges related to user training and system integration require immediate attention. It is recommended that the company strengthen its training programs and adopt cloud-based technologies to support scalability and enhance system interoperability. Cloud computing can improve efficiency and facilitate real-time data management as the company expands. Addressing these issues will enable Shopee Express to maximize the potential of its electronic financial reporting system in supporting more optimal business performance.

Discussions

The results of this study reveal that the implementation of the daily e-financial reporting system at Shopee Express has provided significant improvements in operational efficiency and financial accuracy. However, these advantages are accompanied by several technical and human-related challenges that influence the overall performance of the system.

Performance and Efficiency

The results of this study show that system performance tends to go down when demand is strong, like during monthly sales events (Nazli et al., 2024). The reporting workflow gets overloaded when there are a lot of transactions every day, which can include up to 5,000 Cash on Delivery (COD) packages. This slows down data processing (Bonaiuto et al., 2023). Figure 1 shows that this procedure has multiple steps, from courier delivery to integrating the data into the central system. Each step takes longer to analyze the data. Administrative workers still often have to make manual changes, especially when they are matching up physical cash receipts with digital records (Chen, 2024). This means that the existing system isn't quite ready to handle a lot of transactions at once. These results are in line with the Performance and Efficiency parts of the PIECES framework, which says that system capacity and data synchronization methods must be improved to manage peak workloads well. (Sauri & Suteja, 2024) posits that enhanced efficiency necessitates a scalable system with increased capacity capable of managing transaction surges without compromising performance.

Information Quality

The dependability of financial information relies significantly on system precision and prompt updates (Sari et al., 2025). This study found that inconsistencies commonly happen because of network problems or missing data. These mistakes not only slow down the daily reporting process, but they also put the integrity of the data at risk, which is important for making decisions as a manager (Hou et al., 2024). Because of this, judgments can be made based on wrong information, which could hurt the business. (Van et al., 2024) say that for good managerial control, quality information must be correct, full, and sent on time. The Shopee Express system meets some of these standards, but

there is still room for development, especially when it comes to fixing network problems and making the data entry process more precise and consistent (Hussain et al., 2023).

Control and Economy

This study indicated that the current system interface's inadequate internal monitoring functions are still a big problem when it comes to control (Putri et al., 2024). Administrative staff often find financial problems by hand instead of using automatic alerts or reconciliation reports, which are more efficient (Harianto, Honkley, et al., 2024). Several people who were interviewed said that this not only raises operational costs but also raises the danger of fraud (Khairani et al., 2025). This manual approach makes it harder to find mistakes and makes it easier for people to misuse the system. So, to make internal controls stronger, it's important to incorporate a better audit trail, stricter access limits, and automatic exception reporting. (Al-hattami, 2024b) say that these steps can lower the risk of bad financial exposure and make sure that the financial system is reliable and open. Companies can make their oversight more effective and lower undesirable operational risks by improving automated monitoring systems (Harianto et al., 2025).

Service and User Experience

From the point of view of the users, both administrative and operational staff liked the system's move to digital because it made their everyday work easier and more efficient (Siswanto & Aqdam, 2024). However, the majority of respondents indicated that insufficient training hindered their ability to fully utilize the system's features. This finding corresponds with (Thaha, 2021), who underscored the significance of user proficiency in assessing the efficacy of information system installation. Users have a hard time using the system to its full potential if they don't get enough training, which can lower productivity and the system's effectiveness. Another problem was that the IT department's customer service wasn't very helpful. When technological problems came up, the absence of a quick response made things take longer to fix. This hurt staff morale and the smooth running of the business, and it also hurt the quality of service given to users.

Human Factors and Digital Competence

Staff with higher digital literacy and accounting backgrounds reported fewer operational difficulties and felt more confident using the system (Harianto et al., 2025). Branch management has initiated regular training sessions; however, these sessions are often limited in depth and frequency (Siswanto & Aqdam, 2024). Previous studies by (Lawita & Iskandar, 2024) also emphasized that continuous digital skills improvement is crucial for improving system acceptance and performance. These findings suggest that while initial training is beneficial, ongoing and more comprehensive training programs are needed to ensure users fully utilize the system and contribute to its overall effectiveness. Strengthening digital literacy and providing more in-depth and frequent training could significantly improve the user experience and system efficiency.

Managerial Implications

This study reveals that although the electronic reporting system of Shopee Express represents a significant technological advancement, the company's long-term success in digital transformation heavily relies on the integration of technology, processes, and human resources. Therefore, a hybrid improvement strategy is recommended, which involves strengthening the technical infrastructure while investing in structured employee training. Additionally, it is crucial to introduce more effective supervision mechanisms to enhance control and service quality. With this approach, Shopee Express can ensure that the digital transformation process runs smoothly technically, while also improving service quality and customer satisfaction, ultimately supporting the company's sustainability and competitiveness in an increasingly competitive market.

Conclusions

This study evaluated the implementation of the daily e-financial reporting system at Shopee Express using a qualitative descriptive approach based on the PIECES framework Performance, Information, Economy, Control, Efficiency, and Service. The findings highlight that the digitalization of financial reporting has substantially improved operational transparency, data accessibility, and reporting timeliness across branch operations. However, the results also reveal several challenges that limit optimal system performance. These include system slowdowns during peak operational periods, limited automation in error detection and reconciliation processes, and inconsistencies in data accuracy due to human input errors. Additionally, the lack of continuous training and supervision has contributed to uneven user competency levels, particularly among administrative and operational staff. From a managerial standpoint, the study underscores the importance of aligning technological innovation with organizational readiness and human resource capacity. The success of digital transformation in financial reporting depends not only on advanced system features but also on user understanding, discipline, and control mechanisms. Shopee Express, therefore, is advised to enhance internal monitoring systems, expand user training programs, and adopt cloud-based optimization to ensure real-time synchronization and data security. In conclusion, the daily e-financial reporting system has demonstrated clear potential in supporting operational efficiency and financial accuracy within Shopee Express. Nonetheless, achieving full system effectiveness requires continuous evaluation, adaptive training, and robust internal controls. Future research is recommended to integrate quantitative performance metrics and comparative case studies to gain broader insights into system impact and scalability across different branch environments.

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